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THE FINANCE ACT, 1980

ACT NO. XXIII OF 1980

[30th June, 1980]

An Act to give effect to the financial proposals of the Government and to amend certain laws.

WHEREAS it is expedient to make provisions to give effect to the Financial proposals of the Government and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows:-

Short title and commencement

1. (1) This Act may be called the Finance Act, 1980.

(2) Subject to the Provisional Collection of Taxes Act, 1931 (XVI of 1931), and the declaration made thereunder, this Act, shall, except as otherwise provided, come into force on the first day of July, 1980.

Amendment of Act VI of 1898

2. In the Post Office Act, 1898 (VI of 1898) for the First Schedule thereto the contents of First Schedule to this Act shall be *substituted*.

Amendment of Act II of 1899

3. In the Stamp Act, 1899 (II of 1899), for Schedule (1) thereto the Schedule set out in the Second Schedule to this Act shall be *substituted*.

Amendment of Act XI of 1922

4. The following amendments shall be made in the Income-tax Act, 1922 (XI of 1922), namely:-

- (1) in section 2, in clause (6C), *for* the semi-colon at the end a comma shall be *substituted* and thereafter the following shall be *added*, namely:-

“receipts in the nature of compensation or damages for cancellation or termination of contracts and licences by the Government or any person, cancellation of indebtedness which makes any debtor taxable, goodwill money, *salami* or premia receivable on account of all leases or transfer of any business;”;

(2) in section 4, in sub-section (3),-

(a) in clause (via), the words and comma “not being winning from lotteries,” shall be *omitted*;

(b) In clause (xii),

(i) after sub-clause (f), a new sub-clause (ff) shall be inserted, namely:-

“(ff) in respect of a building the erection of which is begun and completed at any time between the first day of July, 1980 and the thirtieth day of June, 1985 (both days inclusive) and the building is intended to be, and is actually, used for residential purposes only, for a period of five years from the date of such completion, subject to the following limits, namely:-

(i) in a case where annual value The whole of such off such building does not value; exceed twelve thousand Taka

(ii) in a case where annual value Twelve thousand Taka: of such building exceeds twelve thousand Taka:

Provided that where an assessee claims exemption in respect of more than one such building the exemption under this sub-clause shall be restricted to such portion of the aggregate annual value of such building as does not exceed twelve thousand Taka;

(ii) in sub-clause (g), *for* the full stop at the end a semi-colon shall be *substituted* and thereafter the following new sub-clause (h) shall be *added*, namely:-

“(h) in respect of a building the erection of which is begun and completed at any time between the first day of July, 1980 and the thirtieth day of June, 1985 (both day inclusive) and which is intended to be, and is actually, used for residential purposes only, for a period of five years from the date of such completion, subject to the condition that the plinth area of the building is not more than one thousand square feet. The exemption under this sub-clause shall also apply in the case of housing

companies, societies and estates where the construction comprises bungalows, flats, apartments or units (hereinafter referred to as units) each containing plinth area of not more than one thousand square feet provided the construction comprises not less than twenty-five units.”;

- (c) in clause (xiib), in the proviso, *for* the words “five thousand taka” the words “ten thousand taka” shall be *substituted*;
- (3) in section 5A, in sub-section (3), in the Explanation, in clause (b), *after* the words “service as”, the words “Appellate or Inspecting” shall be *inserted*;
- (4) In section 7, in sub-section (1), in the third proviso, for the words “two thousand and four hundred taka”, “one thousand and two hundred taka” and “nine hundred taka” the words “three thousand and six hundred Taka”, “one thousand and eight hundred Taka” and “one thousand and five hundred Taka” shall respectively, be substituted;
- (5) in section 9, in sub-section (1), in clause (iv) after the words “mortgage or other capital charge”, the words “for purposes of extension or reconstruction or improvement” shall be inserted;
- (6) in section 9A, in sub-section (2) in clause (v), after the words “mortgage or other capital charge”, the words “for purposes of reclamation or improvement” shall be inserted;
- (7) in section 10, in sub-section (4), for clause (e) the following shall be substituted, namely:-
- “(e) any allowance in respect of expenditure on entertainment in excess of the amounts specified below:-
- | | | |
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| (i) | on the first Taka 5 lakhs of income, profits and gains of the business, profession or vacation | 4% or Taka 20,000, whichever is higher. |
| (ii) | on the next Taka 15 lakhs | 2% |
| (iii) | on the next Taka 30 lakhs | 1% |
| (iv) | on the balance | ½ % or |

(ee) any allowance in respect of such expenditure on foreign travels for holidaying and recreation of employees and their dependents as may be prescribed; or”;

(8) after section 12AA, the following section 12AAA shall be inserted, namely:-

“**12AAA, Salami or premia receipt.**- Where any lump-sum amount is received or received by an assessee during any previous year represents income on account of *salami* or premia receipts, such income shall, if he so, claims, be allocated for the purpose of assessment proportionately to the years covered by the entire lease period, but such allocation shall in no case exceed five years.”;

(9) in section 12B,-

(a) in sub-section (2), after the second proviso, the following new proviso shall be inserted, namely:-

“Provided further that if in the opinion of the Deputy Commissioner of Taxes the fair market value of a capital asset transferred by an assessee as on the date of the transfer exceeds the declared value therefore by more than 25% of such declared value, the Government may offer to buy the said asset in such manner as the National Board of Revenue may prescribe.”;

(b) in sub-section (5),

(i) the words “by the assessee or a parent of his mainly”, the words “his own or the parents’ own” and the words “his own” shall be omitted;

(ii) in clause (b), in sub-clause (ii), in the proviso, the words “assessee’s own” shall be omitted;

(c) *after* sub-section (5) amended as aforesaid, the following new sub-section (6) shall be *added*, namely:-

“(6) Notwithstanding anything contained in sub-section (1) where a capital gain arises from the sale, exchange or transfer of a capital asset being government securities and stocks and shares of public companies which fulfil the conditions laid down in sub-section (3) of section 15C, then no tax shall be charged under this section if the sale proceeds are reinvested within a period of two years in the acquisition of similar securities, stocks and shares.”;

- (10) section 13 shall be numbered as sub-section (1) of that section, and *after* sub-section (1) as so renumbered the following new sub-section (2) shall be added namely:-

“(2) Notwithstanding anything contained in the second proviso to sub-section (1) every person engaged in the manufacturing and wholesale business shall maintain such books of accounts and other documents (including inventories where necessary) and shall maintain such record of payments of commercial nature and other commercial transactions as the National Board of Revenue may prescribe in this behalf.”;

- (11) in section 14, in sub-section (3), in clause (b), in sub-clause (ii), the word “or” at the end shall be omitted and thereafter the following explanation shall be *added*, namely:-

“Explanation.- In this sub-clause, “cottage industry” means an enterprise, not being owned by a joint stock company, which fulfils the following conditions, namely:-

- (a) it is basically an enterprise in which the owner is the investor, a full-time worker and the actual entrepreneur;
- (b) the capital invested in it does not exceed Taka ten thousand at any time during the previous year;
- (c) the number of workers, including the owner and the members of his family, that is, his parents, wife or wives, sons and daughters, dependent on him and employed in the factory, whether working full-time or part-time, whether for or without any wages, remunerations or compensation in cash or otherwise, shall not on any one twenty-four hour day during the previous year exceed six; and
- (d) the owner of the factory or any member of his family as specified in (c) above does not own any other industrial or commercial enterprise either in his own name or in the name of any other person; or”;

- (12) in section 14A,-

- (a) in sub-section (2A), *for* the figure “1980” the figure “1985” shall be *substituted*;

- (b) in sub-section (2B), in clause (a), the proviso shall be *omitted*;
- (c) in sub-section (2C), for the figure “1980” the figure “1985” shall be *substituted*;
- (13) in section 15, in sub-section (1), *after* the word “husband” occurring for the first time, the words “or a minor child” shall be *inserted*;
- (14) in section 15A, *for* the words “four thousand taka” the words “five thousand Taka” shall be *substituted* and the first proviso shall be *omitted*;
- (15) in section 15E,-
 - (a) *for* the words “eight hundred Taka” wherever occurring the words “one thousand Taka” shall be *substituted*;
 - (b) *for* the words “two thousand four hundred taka” wherever occurring the words “two thousand Taka” shall be *substituted*;
 - (c) the words and commas “or, in the case of two children, exceeds one thousand six hundred taka” shall be *omitted*;
- (16) in section 15H, for the words “two thousand Taka” the words “three thousand Taka” shall be substituted; and the proviso shall be omitted;
- (17) in section 16, in sub-section (3), in clause (a), in sub-clause (i), *for* the semi-colon at the end a colon shall be *substituted* and thereafter the following proviso shall be *added*, namely:-

“Provided that nothing in this sub-clause shall apply to the membership of the spouse in a firm in which he or she contributes personal, technical or personal professional knowledge and experience;”;
- (18) in section 17,-
 - (a) in sub-section (1)-
 - (i) in clause (a), for the words “greater plus” a colon shall be substituted;

- (ii) clause (b) shall be omitted;
 - (b) in sub-section (5)-
 - (i) in clause (ii) for the words “twelve months” the words “two years” shall be substituted;
 - (ii) in clause (b),
 - (A) for the words “twelve months” the words “two years” shall be substituted;
 - (B) for sub-clause (i) the following shall be substituted, namely:-
 - “(ii) in the case of other assesses-
- | | |
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| <p>(1) Where the capital gains arise as a result of disposal by the assessee of his capital assets after two years but before five years from the date of their acquisition.</p> <p>(2) Where the capital gains arise as a result of disposal by the assessee of his capital assets after five years from the date of their acquisition</p> | <p>Income-tax payable on the capital gains at the rate applicable to his total income including the said capital gains, or, income-tax at the rate of 35% on the amount of the capital gains, whichever is the lower.</p> <p>Income-tax payable on the capital gains at the rate applicable to his total income including the said capital gains, or, income-tax at the rate of 30% on the amount of the capital gains, whichever is the lower.”;</p> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
- (19) in section 20A, for the words “five hundred taka” the words “three thousand Taka” shall be substituted;
 - (20) after section 21A, the following new section 21AA shall be inserted, namely:-

“21AA. Licence.- (1) Every person carrying on any business, profession or vocation in such areas as the National Board of Revenue may, by notification in the official Gazette, specify and who pays rent for or owns the premises where he carries on the business profession, or vocation, shall take out an annual licence on payment of a fee of Taka one hundred initially and Taka fifty for renewal, in such form and manner as the National Board of Revenue may prescribe.

- (2) If any person fails to obtain a licence, as required by sub-section (1), the Deputy Commissioner of Taxes may, after giving such person a reasonable opportunity of being heard, direct that such person shall pay by way of penalty a sum not exceeding Taka five hundred.”;

(21) in section 22,

- (a) in sub-section (1), in the proviso, for the full stop at the end a colon shall be substituted and thereafter the following new proviso shall be added, namely:-

“Provided that every individual whose total income during the previous year exceeded Taka twenty thousand shall furnish along with the return or certificate, as the case may be a statement in the prescribed form and verified in the prescribed manner giving particulars of the total assets and liabilities of himself, his wife or wives and his minor children.”

- (b) in sub-section (4A), after the word “assessee”, the words, brackets and the figure “other than an assessee referred to in the second proviso to sub-section (1)” shall be *inserted*;

(22) in section 23, *after* sub-section (3), the following new sub-section (3A) shall be *inserted*, namely:-

- “(3A) In the case of an assessee carrying on any business, profession or vocation who has filed a return voluntarily under sub-section (1) of section 22 or in response to a notice under sub-section (2) of section 22 or section 34 or in a case where no such return has been filed, the Deputy Commissioner of Taxes shall presume his total income during the previous year to be Taka fifteen thousand and shall send a notice accordingly to the assessee to establish with accounts, documents and evidence that the presumptive income is not correct. If the assessee fails to do so, the Deputy Commissioner of Taxes shall make an assessment on the aforesaid presumptive income and the income, so determined once shall remain unchanged for the next two years”;

(23) in section 28,-

- (a) for sub-section (1) the following shall be substituted, namely:-

“(1) If any person has without reasonable cause failed to-

- (a) furnish the return or certificate or statement which he is required to furnish under sub-section (9) of section 18, section 19A, section 20, section 20A, section 21, section 22, section 34, or section 38 or has, without reasonable cause, failed to do so within the time or extended time, if any, allowed under the relevant section, the Deputy Commissioner of Taxes shall, after giving the person a reasonable opportunity of being heard, direct him to pay by way of penalty a sum not exceeding one thousand Taka and in the case of a continuing default, a further sum not exceeding fifty Taka for every day during which the default continues;
- (b) comply with a notice under sub-section (4) or section 22 or subsection (2) or sub-section (3) of section 23, the Deputy Commissioner of Taxes may direct that such person shall pay by way of penalty, in addition to any tax payable by him, a sum not exceeding an amount equal to the amount of income-tax which would have been avoided if the income as returned by such person had been accepted as the correct income.”;
- (c) in sub-section (6), *after* the word “section”, the commas, words, brackets, letter and figure “, except in the cases referred to in clause (a) of sub-section (1),” shall be *inserted*;
- (24) in section 30, in sub-section (1), in the first proviso, for the words and figure “tax payable under section 22A has been paid” the words “undisputed portion of the tax has been paid” shall be *substituted*;
- (25) In section 31,-
- (a) in sub-section (4),-
- (i) In clause (a), sub-clause (ii) shall be *omitted*;

- (ii) in clause (b), the words and comma “or set aside such order and direct the Deputy Commissioner of Taxes to make such further inquiry as he thinks fit or as the Appellate Joint Commissioner may direct and the Deputy Commissioner of Taxes shall thereupon proceed to make such inquiry and shall thereafter make a fresh order registering the firm or refusing to register it or canceling its registration, as he may think fit” shall be *omitted*;
- (ii) In clause (c), the words and comma “or set aside such order and direct the Deputy Commissioner of Taxes to make fresh order after making such inquiry as the Deputy Commissioner of Taxes thinks fit or as the Appellate Joint Commissioner of Taxes may direct, and the Deputy Commissioner of Taxes shall thereupon proceed to make such fresh order and determine the amount of penalty on the basis of such order” shall be *omitted*;
- (b) after sub-section (6), the following new sub-section (7) shall be added, namely:-
 - “(7) Notwithstanding anything contained in this Act, the Appellate Joint Commissioner shall not make an order-
 - (a) in respect of an appeal pending before him on the 30th June, 1980-after the expiry of a period of two years from that date, and
 - (b) in respect of an appeal filed before him on or after the 1st day of July, 1980-after the expiry of one year from the end of the year in which the appeal was filed:

Provided that if the Appellate Joint Commissioner has failed to make an order within the period specified in this section, the appeal shall be deemed to have been allowed by the Appellate Joint Commissioner.”;

(26) in section 33,-

- (a) in sub-section (1), in the first proviso, for the words “half the amount representing the difference between the tax as determined on the basis of the order of the Appellate Joint Commissioner and the tax payable under

section 22A” the words “the undisputed portion of the tax as determined on the basis of the order of the Appellate Joint Commissioner” shall be *substituted*;

(b) in sub-section (4), clause (e) shall be *omitted*;

(27) in section 33A, (a) in sub-section (2A),

(i) in clause (a), for the words and figure “tax payable under section 22A has been paid” the words “undisputed portion of the tax has been paid” shall be *substituted*;

(ii) in clause (b), for the words, figure and comma “half the amount representing the difference between the tax as determined on the basis of the order of the Appellate Joint Commissioner and the tax payable under section 22A,” the words “the undisputed portion of the tax as determined on the basis of the order of the Appellate Joint Commissioner” shall be *substituted*;

(b) *after* sub-section (4), the following new sub-section (5) shall be *added* namely:-

“(5) Notwithstanding anything contained in this Act, the Commissioner shall not make an order-

(a) in respect of an application for revision pending before him on the 30th June, 1980-after the expiry of a period of two years from that date; and

(b) in respect of an application for revision filed before him on or after the 1st day of July, 1980-after the expiry of one year from the end of the year in which the application for revision was filed:

Provided that if the Commissioner has failed to make an order within the period specified in this section, the application for revision shall be deemed to have been allowed by the Commissioner.”;

(28) in section 34,-

(a) in sub-section (1A), in clause (c), in the proviso, for the full stop at the end a colon shall be substituted and thereafter the following new proviso shall be *added*, namely:-

“Provided further that as respects any assessment year beginning on the first day of July, 1981, the provision of this clause shall have effect as if for the word “four” the word “two” were *substituted*.”;

(b) in sub-section (2), in the proviso,-

(i) in clause (i), *after* sub-clause (f) the following new sub-clause (g) shall be *added*, namely:-

“(g) in relation to the income, profits or gains which are first assessable in any year beginning with the year 1981-82, the words “two years” were *substituted*.”;

(ii) in clause (iv), in sub-clause (b), *for* the word “four” the word “two” shall be *substituted*;

(29) in section 38, in clause (3), *for* the words “four hundred taka” the words “three thousand Taka” shall be *substituted*;

(30) *after* section 45, the following new section 45A shall be *inserted*, namely:-

“45A. Simple interest on delayed payment.- If the amount specified as payable in a notice of demand under section 29 or an order under section 31 or section 33 is not paid within the time specified under section 45, the assessee shall be liable to pay simple interest at fifteen per cent per annum. from the date following the date or extended date specified for payment to the date of actual payment.”;

(31) in section 48, *after* sub-section (4), the following new sub-section (5) shall be *added*, namely:-

“(5) Where a refund due to an assessee is not paid within two months of the date of the relevant assessment order or claim of refund, interest at the rate of twelve per cent. per annum shall be payable to the assessee on the amount of refund from the month following the aforesaid two months to the date of issue of the refund.”;

(32) in section 54, in sub-section (3), in clause (cc), after the words “by the”, the words “National Board of Revenue or any officer authorised by it in this behalf and the” shall be *inserted*;

(33) **CHAPTER IX** shall be *omitted*;

(34) in section 61, *after* sub-section (1), the following explanation shall be *inserted*, namely:

“**Explanation.-** In this sub-section, the word “relative” shall mean the parent, spouse, son, daughter, brother and sister of the assessee.”.

Amendment of
Act I of 1944

5. The following amendments shall be made in the Excises and Salt Act, 1944 (I of 1944), namely:-

(1) *for* section 11 the following shall be *substituted*, namely:-

“11. Recovery of sums due to Government.- (1) When under this Act or the rules made thereunder a duty is payable to the Government by any person or a penalty is adjudged against any person or a notice or demand is served upon any person calling for the payment of any amount unpaid which may be payable by way of duty, penalty or under any bond or other instrument executed under the rules and such duty, penalty or other sum is not paid within the time it was required to be paid, an Excise Officer empowered by the Board may at any time-

- (a) deduct or require any other Excise Officer to deduct the amount so payable from any money owing to such person or due which may be in the hands or at the disposal or under the control of such Officer or of the Government;
- (b) require, by a notice in writing, any person owing any money to the person from whom such duty or penalty or any other sum is recoverable or due, to pay to such Officer the amount specified in the notice, or the whole of such money if it is less than the amount so recoverable or due, within seven days of the receipt of the notice or within such longer time as may be allowed by such Officer;

- (c) recover such amount by attachment and sale of excisable goods or any plant, machinery and equipment used for the manufacture of such goods or any other goods in the factory or bonded warehouse or in any premises where any excisable services are provided or rendered;
 - (d) stop removal of any excisable goods from such factory, bonded warehouse or premises till such amount is paid or recovered in full; or
 - (e) require any officer of customs to recover such amount by detaining and selling any goods belonging to such person which are under the control of the customs authorities.
- (2) If the amount is not recovered from such person in the manner provided in sub-section (1), the Excise Officer may prepare a certificate signed by him specifying the amount due from the person liable to pay the same and send it to the Collector of the district in which such person resides or owns any property or conducts his business and the said Collector shall, on receiving such certificate, proceed to recover the amount specified in the certificate as a public demand or as if it were an arrear of land revenue.”;
- (2) in section 12A, in sub-section (2), *after* the words “any goods”, the words “or services” shall be *inserted*;
- (3) in CHAPTER III, for the heading the following shall be *substituted*, namely:-
- “APPOINTMENT OF EXCISE OFFICERS AND THEIR POWERS AND DUTIES”;
- (4) for section 13 the following shall be *substituted*, namely:-
- “**13. Appointment of Excise Officers.-** For the purposes of the Act and the rules made thereunder, the Board may, by notification in the *official Gazette*, appoint, in relation to any area specified in the notification, any person to be-
- (a) a Collector of Excise;

- (b) a Collector of Excise (Appeal);
- (c) an Additional Collector of Excise;
- (d) a Joint Collector of Excise;
- (e) a Deputy Collector of Excise;
- (f) an Assistant Collector of Excise;
- (g) a Superintendent of Excise;
- (h) an Excise Officer with any other designation.

13A. Powers and duties of Excise Officers.- An Excise Officer appointed under section 13 shall exercise such powers and discharge such duties as are conferred or imposed on him by or under this Act; and he shall also be competent to exercise all powers and discharge all duties conferred or imposed upon any officer subordinate to him:

Provided that, notwithstanding anything contained in this Act or the rules, the Board may, by general or special order, impose such limitations or conditions in the exercise of such powers and discharge of such duties as it thinks fit.

13B. Delegation of powers.- The Board may, by notification in the *official Gazette*, and subject to such limitations or conditions, if any, as may be specified therein, empower by name or designation-

- (a) any Additional Collector of Excise or any Joint Collector of Excise to exercise any of the powers of a Collector of Excise under this Act or the rules;
- (b) any Deputy Collector of Excise to exercise any of the powers of an Additional Collector of Excise or a Joint Collector of Excise under this Act or the rules;
- (c) any Assistant Collector of Excise to exercise any of the powers of a Deputy Collector of Excise or a Joint Collector of Excise under this Act or the rules;

- (d) any other Excise Officer to exercise any of the powers of an Assistant Collector of Excise under this Act or the rules.

13C. Entrustment of functions of the Excise Officers to certain other officers.- The Board may, by notification in the *official Gazette*, entrust, either conditionally or unconditionally, any functions of any Excise Officer under this Act or the rules to any officer of the Government.

13D. Power to arrest.- (1) Any Excise Officer duly empowered by the Board in this behalf may arrest any person whom he has reason to believe to be liable to punishment under this Act.

- (2) Any person accused or reasonably suspected of committing an offence under this Act or any rules made thereunder, who on demand of any officer duly empowered by the Board in this behalf refuses to give his name and residence, or who gives a name or residence, which such officer has reason to believe to be false, may be arrested by such officer in order that his name and residence may be ascertained.”;
- (5) in section 15, for the words “Police and Customs” the words and commas “Police, Customs, Commerce, Industry and Food” shall be *substituted*;
- (6) in section 33, *for* clause (b) the following shall be *substituted*, namely:-
 - (b) subject to such limitations and conditions as the Board may, by notification in the *official Gazette*, determine from time to time, by an Additional Collector of Excise, a Joint Collector of Excise, a Deputy Collector of Excise, an Assistant Collector of Excise or a Superintendent of Excise.”;
- (7) in section 37, in sub-section (2), *after* clause (ix), the following new clause (ixa) shall be *inserted*, namely:-

“(ixa) provide for taking account of goods manufactured and of materials and components, either imported or locally procured, used in the manufacture of excisable goods;”;

- (8) the First Schedule shall be amended in the manner set out in the Fourth Schedule to this Act.

Amendment of
Act LXI of
1950

6. In the Protective Duties Act, 1950 (LXI of 1950),-

- (1) Throughout the Act, unless otherwise specified-

- (a) for the words "Central Government" the word "Government" shall be *substituted*;
- (b) for the word "Pakistan" the word "Bangladesh" shall be *substituted*;
- (c) for the words, comma and figure "Tariff Act, 1934" the words, comma and figure "Customs Act, 1969" shall be *substituted*;

- (2) in section 2, in sub-section (1), clause (b) shall be *omitted*;

- (3) in section 3, sub-section (3) shall be omitted.

Amendment of
Act III of 1951
(III of 1951)

7. In The Sales Tax Act, 1951 (III of 1951), in section 12, in sub-section (4), for the word "may" the words and commas "shall, after giving the person an opportunity of being heard," shall be *substituted*.

Amendment of
E.P. Act X of
1957

8. In the Finance Act, 1957 (E.P. Act X of 1957), for section 2 the following shall be *substituted*, namely:-

"2. Levy and collection of tax on advertisement.- (1) There shall be levied and collected a tax on advertisement by cinema slides films and through radio and television and daily newspapers at the rates specified below:-

Rates

- (i) on advertisement by cinema slides and films and through radio and television at the rate of fifteen per centum of the amount charged on such advertisement.
- (ii) on advertisement through daily newspapers excluding tender and employment notices at the rate of ten per centum of the amount charged on such advertisement.

(2) The tax shall be collected and paid to the Government:-

- (a) in respect of advertisement by cinema slides and films, by the owner or management of the cinema;
- (b) in respect of advertisement through radio and television, by the authority or management concerned; and
- (c) in respect of advertisement through daily newspapers, by the authority or management concerned.

(3) The National Board of Revenue may make rules regulating the procedure for collection and payment of the tax and any other matter incidental to its levy.”.

9. In the Urban Immovable Property Tax Act, 1957 (XI of 1957),- Amendment of E.P. Act XI of 1957

(1) *for* sections 4 and 5 the following, shall be *substituted*-

“4. Annual value of holding.- The Annual value of a holding shall mean, in municipal areas, gross annual rental at which the holding may reasonably be expected to let, and in areas notified under sub-section (2) of section 1, the annual value of the holding as may be determined in the prescribed manner.

Explanation.- In determining the gross annual rental at which a holding may be expected to let, regard may be had to the rents of holdings in the vicinity, of like size and amenities.

5. Revision or alteration of annual value of holding.- When the annual value of a holding in respect of areas, other than municipal areas, is revised or altered in the prescribed manner, the annual value of that holding shall be deemed to have been revised or altered under this Act accordingly, and the Urban Immovable Property Tax on such holding shall be imposed on the basis of the revised or altered annual value thereon.”

(2) in section 7, sub-section (2) shall be *omitted*;

(3) *for* the Schedule the following shall be *substituted*, namely:-

“THE SCHEDULE
(*Vide* section 3)

Rate of tax

- | | |
|-------------------------------------------------------------------------------|-------------------------|
| 1. In all cases of holdings with annual value not exceeding Taka six thousand | Nil |
| 2. Other cases | |
| (a) not being self-occupied holdings. | 5% of the annual value. |
| (b) self-occupied holdings | 3% of the annual value |

Provided that in case the holding (not being a self-occupied holding) remains vacant for at least sixty days, the assessee shall be entitled to a remission to the extent of three-fourths of the amount due on account of such period.”.

Amendment of
E.P. Ord.
LXXXII of 1958

10. In the Finance (Third) Ordinance, 1958 (E.P. Ord. LXXXII of 1958), section 3 shall be *omitted*.

Amendment of
Act IV of 1969

11. The following amendments shall be made in the Customs Act, 1969 (IV of 1969), namely:-

(1) throughout the Act, unless otherwise provided-

- (a) *for* the word “Pakistan” the word “Bangladesh” shall be *substituted*;
- (b) *for* the words “Central Government”, “Provincial Government” or “Central or Provincial Government” the word “Government” shall be *substituted*;
- (c) *for* the word “rupees” the word “Taka” shall be *substituted*;
- (d) *for* the words “Pakistan Penal Code” the words “Penal Code” shall be *substituted*; and
- (e) *for* the words “High Court” the words “High Court Division” shall be *substituted*;

(2) in section 2, for clause (e) the following shall be *substituted*, namely:-

“(e) “Board” means the National Board of Revenue constituted under the National Board of Revenue Order, 1972 (P.O. No. 76 of 1972);”;

(3) *for* section 3 the following shall be *substituted*, namely:-

“3. Appointment of officers of Customs.- For the purposes of the Act, the Board may, by notification in the *official Gazette*, appoint, in relation to any area specified in the notification, any person to be-

- (a) a Collector of Customs;
- (b) a Collector of Customs (Appeal);
- (c) an Additional Collector of Customs;
- (d) a Joint Collector of Customs;
- (e) a Deputy Collector of Customs;
- (f) an Assistant Collector of Customs; or
- (g) an Officer of Customs with any other designation”.

(4) *for* section 5 the following shall be *substituted*, namely:-

“5. Delegation of Powers.- The Board may, by notification in the *official Gazette*, and subject to such limitations or conditions, if any, as may be specified therein, empower by name or designation-

- (a) any Additional Collector of Customs to exercise any of the powers of a Collector of Customs;
- (b) any Joint Collector of Customs to exercise any of the powers of an Additional Collector of Customs or a Collector of Customs;
- (c) any Deputy Collector of Customs to exercise any of the powers of a Joint Collector of Customs or an Additional Collector of Customs;
- (d) any Assistant Collector of Customs to exercise any of the power of a Deputy Collector of Customs;
- (e) any other officer of Customs to exercise any of the powers of an Assistant Collector of Customs.”;

(5) in section 7, the word “Central” shall be *omitted*;

(6) for section 18 the following shall be *substituted*, namely:-

“18. Goods dutiable.- (1) Except as hereinafter provided, customs duties shall be levied at such rates as are prescribed in the First Schedule and the Second Schedule or under any other law for the time being in force on-

- (a) goods imported into, or exported from, Bangladesh;
- (b) goods brought from any foreign country to any customs-station, and without payment of duty there, transhipped or transported for, or thence carried to, and imported at, any other customs-station; and
- (c) goods brought in bond from one customs-station to another.

(2) The Government may, by notification in the *official Gazette*, levy, subject to such conditions, limitations or restrictions as it may deem fit to impose, a regulatory duty on all or any of the goods specified in the First Schedule at a rate not exceeding fifty per cent of the rate, if any, specified therein read with any notification issued under sub-section (1) of section 2 or sub-section (1) of section 3 of the Protective Duties Act, 1950 (LXI of 1950), or at a rate not exceeding hundred per cent of the value of such goods, as determined under section 25 and may, by a like notification, levy a regulatory duty on all or any of the goods exported from Bangladesh,-

- (i) in the case of goods enumerated in the Second Schedule at a rate not exceeding thirty per cent of the rate specified in the Second Schedule or of the amount which would represent the value of such goods as determined under section 25; and
- (ii) in the case of goods not enumerated in the Second Schedule, at a rate not exceeding thirty per cent of the amount which represents the value of such goods as determined under section 25.

(3) The regulatory duty levied under sub-section (2) shall be in addition to any duty imposed under sub-section (1) or under any other law for the time being in force.

(4) Any notification issued under sub-section (2) shall, if not earlier rescinded, stand rescinded on the expiry of the financial year in which it was issued.”;

- (7) in section 22, in the proviso, in clause (a), the words "Central Government or any excise duty levied by the Provincial" shall be *omitted*;
- (8) in section 28, for the words, comma and figures "the Tariff Act, 1934 (XXXII of 1934)" the words "this Act" shall be *substituted*;
- (9) for section 82 the following shall be *substituted*, namely:-

"82. Procedure in case of goods not declared or warehoused or transhipped after unloading within a specified period.- If any goods are not entered and declared for home-consumption or warehoused or transhipped within forty-five days of the date of unloading thereof at a customs-port or a land customs-station, or within thirty days of the date of unloading thereof at a customs airport or within such extended period as the appropriate officer may allow, such goods may, after due notice given to the owner, if his address could be ascertained, or published in the newspaper, if his address could not be ascertained, be sold under the orders of the appropriate officer:

Provided that-

- (a) animals and perishable and hazardous goods may, with the permission of the appropriate officer, be sold at any time;
- (b) arms, ammunition or military stores may be sold or otherwise disposed of at such time and place and in such manner as the Board may, with the approval of the Government, direct:

Provided further that nothing in this section shall authorise removal for home-consumption of any dutiable goods without payment of customs duties thereon.";

- (10) In section 98,-

- (a) *for* the words "three years" wherever occurring the words "two years" shall be *substituted*,
- (b) in the proviso, in clause (ii), *for* the words "one year and by the Board by such further period as it may deem fit" the words "six months" shall be *substituted*;

- (11) in section 172, in sub-section (1), for clause (a) the following shall be *substituted*, namely:-

“(a) any newspaper or book as defined in the Printing Presses and Publications (Declaration and Registration) Act, 1973 (XXIII of 1973), or”;

(12) In section 177, for sub-section (2) the following shall be substituted namely:-

“(2) In any area to which this section for the time being applies, no, person shall have in his possession or control any such goods or class of goods in excess of such quantity or value as may from time to time be notified by the Government in the official Gazette, except under a permit granted by the Government in respect of the particular goods or class of goods, or by an officer authorised by the Government.”;

(13) for section 179 the following shall be *substituted*, namely:-

“179. Power of adjudication.- In cases involving confiscation of goods or imposition of penalty under this Act, the jurisdiction and powers of the officers of customs shall be as shown in the Table below:-

THE TABLE

Type of cases	Designation of officers	Jurisdiction and powers
I. Adjudication of cases involving confiscation of goods or imposition of penalty or both	Collector of Customs	Value of goods exceeding Taka 2,50,000.00
	Additional Collector of Customs	Value of goods not exceeding Taka 2,50,000.00
	Joint Collector of Customs	Value of goods not exceeding Taka 2,00,000.00
	Deputy Collector of Customs	Value of goods not exceeding Taka 50,000.00
	Assistant Collector of Customs	Value of goods not exceeding Taka 20,000.00
	Superintendent of Customs	Value of goods not exceeding Taka 5,000.00
II. Adjudication of cases relating to manifest clearance in custom house and customs-station involving only imposition of penalty under item 24 of the Table under sub-section (1) of section 156.	Deputy Collector of Customs or Assistant Collector of Customs in charge of Manifest clearance in custom houses or customs-stations, as the case may be.	Value of goods without limit:

Provided that the Board may, by notification in the *official gazette*, reduce or extend the jurisdiction and powers of any particular officer or class of officers”;

- (14) in section 184, for the words “five hundred rupees” the words “Taka five thousand” shall be *substituted*;
- (15) in section 185,-
 - (a) for the words “two years” the words “three years” shall be *substituted*; and
 - (b) for the words “one thousand rupees” the words “Taka five thousand” shall be *substituted*;
- (16) in section 193, for the words “Deputy Collector” the words “Joint Collector” shall be *substituted*;
- (17) in section 219,-
 - (a) in sub-sections, (2) and (3), for the words “First Schedule” the words “Third Schedule” shall be *substituted*;
 - (b) in sub-section (4), for the words “National Assembly” the word “Parliament” shall be *substituted*;
- (18) in section 220, for the words “Second Schedule” the words “Fourth Schedule” shall be *substituted*;
- (19) The First Schedule and the Second Schedule shall be numbered as the Third Schedule and the Fourth Schedule, respectively, and before the Third Schedule as so renumbered, the First Schedule and the Second Schedule as set out in the Fifth Schedule to the Finance Act, 1980, shall be the First Schedule and the Second Schedule to that Act;
- (20) in the Fourth Schedule renumbered as aforesaid, against serial No. 4, in column I,-
 - (a) in column 3, for the words and figures “Sections 5 and 6” the words, “The whole” shall be *substituted*; and
 - (b) in column 4, the entries shall be *omitted*.

12. [Foreign Travel Tax.- Omitted by section 7 of ভ্রমণ কর আইন, ২০০৩ (২০০৩ সনের ৫ নং আইন)।]

Amendment of
Ord. XLII of
1976

13. In the Land Development Tax Ordinance, 1976 (Ord. XLII of 1976), in section 3, in sub-section (1),-

(a) in clause (b),-

(a) in sub-clause (i), *for* the words “fifteen taka” the words “twenty two Taka and fifty Poisha”, and *for* the words “three taka” words “six Taka” shall be *substituted*;

(b) *after* sub-clause (i) amended as aforesaid, the following new sub clause shall be *inserted*, namely:-

<p>“(ia) in any area within the municipalities at the district headquarters.</p>	<p>Seven Taka and fifty poisha per decimal, if the land is used for commercial or industrial purposes, three Taka per decimal, if the land is used for residential or other purposes;”;</p>
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Income-tax

14. (1) Subject to the provisions of sub-sections (2), (3), and (5), in making any assessment for the year beginning on the first day of July, 1980, income-tax shall be charged at the rates as specified in Third Schedule.

(2) In making any assessment for the year beginning on the first day of July, 1980,-

(a) where the total income of an assessee, not being a company, includes any income chargeable under the head “Salaries” or any income chargeable under the head “Interest on Securities”, the income tax payable by the assessee on that part of his total income which consists of such inclusion shall be an amount bearing to the total amount of income-tax payable according to the rates applicable under the operation of the Finance Act, 1979 (V of 1979), on his total income the same proportion as the amount of such inclusion bears to his total income; and

(b) where the total income of a company includes any profits and gains from life insurance business, the income-tax payable by the company shall be reduced by an amount equal to 12.5 per cent of that part of its total income which consists of such inclusion.

(3) In making any assessment for the year beginning on the first day of July, 1980, where the assessee is a co-operative society, the tax shall be payable at the rate specified in paragraph A, or clause (c) of sub-paragraph (i) of paragraph B, of the Third Schedule, whichever treatment is more beneficial to the assessee:

Provided that in calculating for the purposes of this sub-section, the amount of income-tax at the rates specified in paragraph A of the third Schedule, no deduction in respect of any allowance or sums referred to in the proviso to the said paragraph shall be made.

- (4) (a) In making any assessment for the year beginning on the first day of July, 1980, where the total income of an assessee not being a company to which the proviso to sub-paragraph (i) of paragraph B of the Third Schedule does not apply, includes any profits and gains derived from the export of goods out of Bangladesh, income-tax payable by him in respect of such profits and gains shall, subject to the provisions of clauses (b) and (c), be reduced by an amount computed in the manner specified hereunder:

	Amount
(i) Where the goods exported abroad had not been manufactured by the assessee who exported them;	30 per cent of the income-tax attributable to export sales.
(a) and where the export sales during the relevant year exceed the export sales of the preceding year;	Plus an additional 1 per cent. for every increase of 10 per cent. in export sales over those of the preceding year, subject to an overall maximum of 40 per cent.
(b) and where the export sales during the relevant year do not exceed the export sales of the preceding year;	Minus 1 per cent. for every decrease of 10 per cent. in export sales from those of the preceding year, subject to an overall minimum of 20 per cent.
(ii) Where the goods exported had been manufactured by the assessee who had exported them;	

- | | |
|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------|
| (a) where the export sales do not exceed 10 per cent. of the total sales; | Nil |
| (b) where the export sales exceed 10 per cent. but do not exceed 20 per cent. of the total sales; | 30 per cent. of the income-tax attributable to export sales. |
| (c) where the export sales exceed 20 per cent. but do not exceed 30 per cent. of the total sales; | 40 per cent. of the income-tax attributable to export sales. |
| (d) where the export sales exceed 30 per cent. of the total sales; | 50 per cent. of the income-tax attributable to export sales. |

(b) Nothing contained in clause (a) shall apply in respect of the following goods or class of goods, namely:-

- (i) tea,
- (ii) raw jute,
- (iii) jute manufacture,
- (iv) raw hides and skin and wet-blue leather,
- (v) such other goods as may be notified by the National Board of Revenue from time to time.

(c) The National Board of Revenue may make rules providing for the computation of profits and the tax attributable to export sales and for such other matters as may be necessary to give effect to the provisions of this sub-section,

(5) In cases to which section 17 of the Income tax Act, 1922 (XI of 1922), applies, the tax chargeable shall be determined as provided in that section but with reference to the rates imposed by sub-section (1), and in accordance, where applicable, with the provisions of sub-section (2).

(6) For the purpose of making deduction of tax under section 18 of the Income-tax Act, 1922 (XI of 1922), the rates specified in the

Third Schedule shall apply as respects the year beginning on the first day of July, 1980, and ending on the thirtieth day of June, 1981.

(7) For the purposes of this section and of the rates of tax imposed thereby, the expression “total income” means total income as determined for the purposes of income-tax in accordance with the provisions of the Income-tax Act, 1922 (XI of 1922).

THE FIRST SCHEDULE

(See Section 2)

Letters

For every tola or fraction thereof	50 Poisha
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Business Reply Envelopes

For every tola or fraction thereof	75 Poisha
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Business Reply Cards

Business Reply Cards	35 Poisha
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Book Packets

For the first 5 tolas or fraction thereof	35 poisha
-------------------------------------------	-----------

For every additional 2 ½ tolas or fraction thereof	10 poisha
----------------------------------------------------	-----------

Pattern and Sample Packets

For the first 5 tolas or fraction thereof	35 poisha
-------------------------------------------	-----------

For every additional 2 ½ tolas or fraction thereof	15 Poisha
----------------------------------------------------	-----------

Registered Newspaper (Single Copy)

For a weight not exceeding 10 tolas	5 Poisha
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For a weight exceeding 10 tolas but not exceeding 20 tolas	15 Poisha
------------------------------------------------------------	-----------

For every additional 20 tolas or fraction thereof	10 Poisha
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Registered Newspaper Packets

(More than one copy of the same issue)

For a weight not exceeding 10 tolas	10 Poisha
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For every additional 5 tolas or fraction thereof	10 Poisha
--------------------------------------------------	-----------

Blind Literature Packets

Not exceeding 700 tolas or any lower limit that may be prescribed by the Director- General	Free
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Parcels

For every 40 tolas or fraction thereof	Tk. 1.50
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Inland Aerogramme

Inland Aerogramme	75 Poisha
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Air Parcels

For every 40 tolas or fraction thereof	Tk. 2.00
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THE SECOND SCHEDULE

(See Section 3)

“SCHEDULE I

(See Section 3)

Stamp-duty on instruments

Description of Instruments	Proper Stamp-duty
1. ACKNOWLEDGEMENT of a debt exceeding twenty Taka in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper where such book or paper is left in the creditor's possession: provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	Thirty poisha.
2. ADMINISTRATION BOND, including a bond given under section 6 of the Government Savings Banks Act, 1873, or section 291 or section 375 or section 376 of the Succession Act, 1925-	
(a) where the amount does not exceed Taka 1,000;	The same duty as a BOND (No. 15) for such amount.
(b) in any other case	Twenty-five Taka

3. ADOPTION-DEED, that is to say, any instrument (other than a WILL), recording an adoption, or conferring or purporting to confer an authority to adopt. Fifty Taka.

ADVOCATE See ENTRY AS AN ADVOCATE (No. 30).

4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing. Ten Taka

EXEMPTIONS

Affidavit or declaration in writing when made-

- (a) as a condition of enlistment under the Army Act, 1952;
- (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or
- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

5. AGREEMENT or MEMORANDUM OF AN AGREEMENT-

- (a) if relating to the sale of a bill of exchange; One Taka
- (b) (i) if relating to the sale of a Government Security; Subject to a maximum of fifty Taka, fifty poisha for every Taka 10,000 or part thereof, of the value of the security.
- (ii) if relating to the sale of a share in an incorporated company or other body corporate; Fifty poisha for every Taka 5,000 or part thereof, of the value of the share.
- (c) if not otherwise provided for. Three Taka

EXEMPTIONS.

Agreement or Memorandum of Agreement-

- (a) for or relating to the sale of goods or merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under No. 43;
- (b) made in the form of tenders to the Government for, or relating to any loan.

AGREEMENT TO LEASE *See* LEASE (No. 35)

6. AGREEMENT relating to deposit of title deeds, pawn or pledge, that is to say, any instrument evidencing an agreement relating to-

(1) the deposit of title-deeds, or instruments, constituting or being evidence of the title to any property whatever (other than a marketable security), or

(2) the pawn or pledge of movable property where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt-

	If drawn singly	If drawn in set of two, for each part of the set	If drawn in set of three, for each part of the set
(a) if such loan or debt is repayable on demand or more than three months from the	0.3% of the value of the consideration	0.15% of the value of the consideration	0.1% of the value of the consideration

date of the
instrument
evidencing the
agreement-

- | | | | |
|----------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|-----------------------------------------|
| (b) If such loan or debt is repayable not more than three months from the date of such instrument- | 0.2% of the value of the consideration | 0.1% of the value of the consideration | 0.07% of the value of the consideration |
|----------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|-----------------------------------------|

7. APPOINTMENT Fifty Taka
in execution of a power,
whether of trustees or of
property, movable or
immovable, where made
by any writing not being a
Will.

8. APPRAISEMENT
or valuation made
otherwise than under an
order of the Court in the
course of a suit-

- | | |
|--------------------------------------------------|------------------------------------------------------------|
| (a) where the amount does not exceed Taka 1,000; | The same duty as a BOTTOMRY BOND (No. 16) for such amount. |
| (b) in any other case | Twenty Five Taka |

EXEMPTIONS

- (a) Appraisement of valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.
- (b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

9. APPRENTICESHIP-DEED, including every writing relating to the service of tuition of any apprentice, clerk or servant placed with any master to learn any profession or employment, not being ARTICLES OF CLERKSHIP (No. 11). Fifteen Taka

EXEMPTION

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850 or by which a person is apprenticed by, or at the charge of any public charity.

10. ARTICLES OF ASSOCIATION of a Company-

- (a) where the nominal share capital does not exceed Taka one lakh; Two Hundred and Fifty Taka
- (b) where the nominal share capital exceeds Taka one lakh. Five Hundred Taka

EXEMPTION

Articles of any Association not formed for profit and registered under section 26 of the Companies Act, 1913.

11. ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an Advocate in the Supreme Court. Three hundred Taka

ASSIGNMENT, *See* CONVEYANCE (No. 23), TRANSFER (No. 62), and TRANSFER OF LEASE (No. 63), as the case may be.

ATTORNEY, *See* POWER OF ATTORNEY.

AUTHORITY TO *ADOPT*, *See* ADOPTION DEED (No. 3).

12. AWARD, that is to say, any decision in writing by an Arbitrator or Umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the case of a suit-

- | | |
|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| (a) where the amount or value of the property to which the award relates as set forth in such award, does not exceed Taka 1,000; | The same duty as a BOND (No. 15) for such amount. |
| (b) if it exceeds Taka 1,000 but does not exceed Taka 5,000; and
for every additional Taka 1,000 or part thereof in excess of Taka 5,000. | Twenty-five Taka

One Taka, subject to a maximum of one hundred Taka. |

13. BILL OF EXCHANGE, as defined by section 2(2) not being a Bond, Bank note or Currency note.

- | | If drawn
singly; | If drawn in
set of two,
for each part
of the set; | If drawn
in set of
three, for
each part
of the set. |
|--------------------------------------------------------------------------------------------|----------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------|
| (a) where payable otherwise than on demand but not more than one year after date or sight- | 0.2% of the value of the consideration | 0.1% of the value of the consideration | 0.07% of the value of the consideration |
| (b) where payable at more than one year after date or sight- | 1% of the value of the consideration. | | |

14. BILL OF LADING (including a through bill of lading).
- | |
|-----------------------------------------------------------------------------------------------------------|
| When the value of the consideration does not exceed Taka 5,000; Taka one; |
| When it exceeds Taka 5,000; Taka three |
| N.B.- If a bill of lading is drawn in parts, the proper stamp therefore must be borne by each of the set. |

EXEMPTIONS

- (a) Bill of lading when the goods therein described are received at a place within the limits of

any port as defined under the Ports Act, 1908, and are to be delivered at another place within the limits of the same port.

- (b) Bill of lading when executed out of Bangladesh and relating to property to be delivered in Bangladesh.

15. BOND, as defined by section 2 (5), not being a DEBENTURE (No. 27), and not being otherwise provided for by this Act, or by the Court fees Act, 1870-

2% of the value of the consideration.

See ADMINISTRATION BOND (No. 2), BOTTOMRY BOND (No. 16), CUSTOMS BOND (No. 26), INDEMNITY BOND (No. 34), RESPONDENTIA BOND (No. 56), SECURITY BOND (No. 57).

EXEMPTION

Bond, when executed by-

- (a) headmen nominated under rules framed in accordance with the Irrigation Act, 1876 (Ben. Act. III of 1876), section 99, for the due performance of their duties under that Act.
- (b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum *per mensem*.

16. BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage-

2% of the value of the consideration.

17. CANCELLATION-INSTRUMENT OF (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.

Fifteen Taka

See also RELEASE (No. 55), REVOCATION OF SETTLEMENT (No. 58-B), SURRENDER OF LEASE (No. 61) and REVOCATION OF TRUST (No. 64-B).

18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchase of any property sold by public auction by Civil or Revenue Court or Collector or other Revenue Officer-

(a) where the purchase money does not exceed Taka 100; Two Taka fifty poisha

(b) in any other case. The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount of the purchase money only.

19. CERTIFICATE or other document evidencing the right or title of the holder thereof, or any other person, either to any shares, script or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, script or stock in or of any such company or body.

One Taka.

See also LETTER OF ALLOTMENT OF SHARES (No. 36).

20. CHARTER PARTY, that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified, principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.

Twenty-five Taka

22. COMPOSITION DEED, that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of Inspectors or under letters of licence, for the benefit of his creditors.

Fifty Taka

23. CONVEYANCE, as defined by section 2(10), not being a transfer charged or exempted under No. 62.

On the first Taka 10,000 of the amount or value of the consideration.	6% of the value of the consideration.
On the next Taka 20,000 of the amount or value of the consideration.	9% of the value of the consideration.
On the next Taka. 30,000 of the amount or value of the consideration.	12% of the value of the consideration.
On the next Taka 40,000 of the amount or value of the consideration.	15% of the value of the consideration.
On any additional amount above Taka 1,00,000 of the amount or value of the consideration.	17 ½% of the value of the consideration.

EXEMPTIONS

Assignment of copyright under the Copyright Ordinance, 1962, section 14.

CO-PARTNERSHIP DEED

See Partnership (No. 46).

24. COPY or extract certified to be a true copy or extract by or under of any public officer and not chargeable under the law for the time being in force relating to Court-fees-

- | | |
|----------------------------------------------------------------------------------------------------------------------------|------------|
| (i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed taka one; and | Three Taka |
| (ii) in any other case | Five Taka |

EXEMPTIONS

- (a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

- (b) Copy of, or extract from, any register relating to births, baptism, namings, dedications, marriages, divorces, deaths or burials.

25. COUNTERPART or Duplicate of any instrument, chargeable with duty and in respect of which the proper duty has been paid-

- | | |
|-------------------------------------------------------------------------------------------------|----------------------------------------------|
| (a) if the duty with which the original instrument is chargeable, does not exceed Taka two; and | The same duty as is payable on the original. |
| (b) in any other case | Five Taka |

EXEMPTION

Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.

26. CUSTOMS-BOND-

- | | |
|--------------------------------------------------|------------------------------------------------------------|
| (a) where the amount does not exceed Taka 1,000; | The same duty as a BOTTOMRY BOND (No. 16) for such amount. |
| (b) in any other case | Twenty-five Taka |

27. DEBENTURE

(whether a mortgage debenture or not) being a marketable security transferable-

- | | |
|-------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| (a) by endorsement or by a separate instrument of transfer; | The same duty as a BOTTOMRY BOND (No. 16) for the same amount. |
| (b) by delivery | The same duty as a CONVEYANCE (No. 23) for a consideration equal to the face amount of the debenture. |

EXPLANATION.- The term "Debenture" includes any interest Coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.

EXEMPTION

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder whereby the company or body borrowing makes over, in whole or in part their property to trustees for the benefit of the debenture-holders: provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.

See also BOND (No. 15) and sections 8 and 55.

Declaration of any trust:

See TRUST (No. 64).

28. DELIVERY ORDER in respect of goods, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty Taka.

One Taka

Deposit of Title-Deeds [*See* Agreement relating to Deposit of title-deeds, pawn or pledge (No. 6)].

DISSOLUTION OF PARTNERSHIP.

[*See* PARTNERSHIP (No. 46)].

29. DIVORCE-INSTRUMENT OF, that is to say, any instrument by which any person effects the dissolution of his marriage.

Twenty Taka

DOWER- INSTRUMENT OF, [*see* Settlement (No. 58)]

DUPLICATE, [*(See* Counterpart (No. 25)]

30. PERMISSION to practise as an advocate before the Supreme Court.

One thousand Taka

31. EXCHANGE OF PROPERTY-INSTRUMENT OF

The same duty as CONVEYANCE (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

EXTRACT. *See* Copy (No. 24)

32. FURTHER CHARGE-INSTRUMENT OF, that is to say, any instrument imposing a further charge on mortgaged property-

(a) when the original mortgage is one of the descriptions referred to in clause (a) of Article No. 40 (that is, with possession)

The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.

(b) when such mortgage is one of the descriptions referred to in clause (b) of Article No. 40 (that is, without possession);

(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;

The same duty as a CONVEYANCE (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made), less the duty already paid on such original mortgage and further charge.

(ii) if possession is not so given.

The same duty as a BOND (No. 15) for the amount of the further charge secured by such instrument.

33. GIFT-INSTRUMENT OF, not being a settlement (No. 58) or will or transfer (No. 62)

The same duty as a CONVEYANCE (No. 23) for a consideration equal to the value or the property as set forth in such instrument.

Hiring agreement or Agreement for service. *See* Agreement (No. 5).

34. INDEMNITY BOND

The same duty as a SECURITY BOND (No. 57) for the same amount.

INSPECTORSHIP-DEED *See* Composition Deed (No. 22).

35. LEASE, including an under-lease or sub-lease and any agreement to let or sublet-

(a) where by such lease the rent is fixed and no premium is paid or delivered-

(i) where the lease purports to be for a term of less than one year;

The same duty as a BOTTOMRY BOND (No. 16) for the whole amount payable or deliverable under such lease.

(ii) where the lease purports to be for a term exceeding one year but not exceeding five years;

The same duty as a BOTTOMRY BOND (No. 16) for the amount or value of the average annual rent reserved.

(iii) where the lease purports to be for a term exceeding five years but not exceeding ten years;

The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.

(iv) where the lease purports to be for a term exceeding ten years but not exceeding twenty years;

The same duty as a CONVEYANCE (No. 23) for a consideration equal to twice the amount or value of the average annual rent reserved.

(v) where the lease purports to be for a term exceeding twenty years but not exceeding thirty years;

The same duty as a CONVEYANCE (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.

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|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (vi) where the lease purports to be for a term exceeding thirty years but not exceeding one hundred years; | The same duty as a CONVEYANCE (No. 23) for consideration equal to four times the amount or value of the average annual rent reserved. |
| (vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity; | The same duty as a CONVEYANCE (No. 23) for a consideration equal in the case of a lease granted solely for agricultural purposes to one-tenth and in any other case to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease. |
| (viii) where the lease does not purport to be for any definite term: | The same duty as a CONVEYANCE (No. 23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years, if the lease continued so long. |
| (b) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved; | The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of such fine or premium, or advanced as set forth in the lease. |
| (c) where the lease is granted for fine or premium or for money advanced in addition to rent reserved. | The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or |

premium or advance had been paid or delivered, provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease and a lease in pursuance of such agreement is subsequently executed the duty on such lease shall not exceed seventy-five poisha.

EXEMPTION

Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of goods or drink) without the payment or delivery of any fine or premium, when a definite term does not exceed one year, or when the average annual rent reserved does not exceed one hundred Taka.

In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with a homestead or tank.

36. LETTER OF ALLOTMENT OF SHARES in any company or proposed company or in respect of any loan to be raised by any company or proposed company.

One Taka

See also CERTIFICATE or other Document (No. 19).

37. LETTER OF CREDIT, that is to say, any instrument by which one person authorises another to give credit to the persons in whose favour it is drawn.

One Taka

LETTER OF GUARANTEE,

See Agreement (No. 5).

38. LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.

39. MEMORANDUM OF ASSOCIATION OF A COMPANY-

- | | |
|--------------------------------------------------------------------------------------------|------------------------------|
| (a) If accompanied by articles of association under section 17 of the Companies Act, 1913. | Two hundred and fifty Taka |
| (b) If not as accompanied- | |
| (i) where the nominal share capital does not exceed Taka one lakh; | Five hundred Taka. |
| (ii) where the nominal share capital exceeds Taka one lakh | Seven hundred and fifty Taka |

EXEMPTION

Memorandum of any association not formed for profit and registered under section 26 of the Companies Act, 1913.

40. MORTGAGE-DEED not being an Agreement relating to deposit of title deeds, pawn or pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 41), Respondentia Bond (No. 56), or Security Bond (No. 57)-

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| (a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given; | The same duty as a CONVEYANCE (No. 23). for a consideration equal to the amount secured by such deed. |
| (b) when possession is not given or agreed to be given as aforesaid; | The same duty as a BOND (No. 15) for the amount secured by such deed. |

EXPLANATION.- A Mortgagor who gives to the mortgagee a Power of Attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

- (c) when a collateral or auxiliary or additional or substituted security or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped for every sum secured not exceeding Taka 1,000;

Two Taka

and for every Taka 1,000 or part thereof secured in excess of Taka 1,000.

Three Taka

EXEMPTIONS

- (a) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883 or the Agriculturist Loans Act, 1884, or by their sureties as security for the repayment of such advances.
- (b) Letter of hypothecation accompanying a bill of exchange.

41. **MORTGAGE** of a crop, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage-

- (a) when the loan is repayable not more than three months from the date of the instrument-
 - (i) for every sum secured not exceeding Taka 200;

One Taka

(ii) for every Taka 200 or part thereof secured in excess of Taka 200;	One Taka
(b) when the loan is repayable more than three months but not more than eighteen months from the date of the instrument-	
(i) for every sum secured not exceeding Taka 200;	Two Taka
(ii) for every Taka 200 or part thereof secured in excess of Taka 200.	Two Taka
42. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation certificate or entry not being a protest (No. 50) made or signed by a Notary Public in the execution of the duties of his Office, or by any other person lawfully acting as a Notary Public. <i>See also PROTEST BILL or NOTE (No. 50),</i>	Ten Taka
43. NOTE OR MEMORANDUM, sent by broker or agent to his principal intimating the purchase or sale on account of such principal-	
(a) of any goods exceeding in value twenty Taka;	One Taka.
(b) of any stock or marketable security exceeding in value twenty Taka but not being a Government security;	One Taka for every Taka 5,000 or part thereof of the value of the stock or security.
(c) of a Government security.	Subject to a maximum of thirty Taka, twenty poisha for every Taka 10,000 or part thereof of the value of the security.
44. NOTES OF PROTEST BY THE MASTER OF A SHIP. <i>See also protest by the Master of a Ship (No. 51).</i> ORDER FOR THE PAYMENT OF MONEY. <i>See Bill of Exchange (No. 13).</i>	Ten Taka.

45. PARTITION-ANSTRUNIE
NT OF, as defined by section 2(15).

The same duty as a BOND (No. 15) for the amount of the value of the separated share or shares of the property.

N.B.- The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated.

Provided always that

- (a) when an instrument of partition containing an agreement to divided property in severalty is executed and partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than one Taka fifty poisha;
- (b) where land is held on Revenue settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue;
- (c) where a final order for effecting a partition passed by any Revenue Authority or any Civil Court or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition and an

instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed one Taka fifty poisha.

46. PARTNERSHIP

A-Instrument of-

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|----------------------------------------------------------------------|------------------|
| (a) where the capital of the partnership does not exceed Taka 1,000; | Twenty-five Taka |
| (b) in any other case. | One hundred Taka |

B-Dissolution of-Pawn or pledge.

Fifty Taka

See Agreement relating to deposit of title deeds, pawn or pledge (No. 6).

47. POLICY OF INSURANCE-

A - Sea Insurance (*see* section 7)-

- | | If drawn singly | If drawn in duplicate, for each part |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|--------------------------------------|
| (1) For or upon any voyage- | | |
| (i) where the premium or consideration does not exceed the rate of twelve poisha or one-eighth per centum of the amount insured by the policy. | One Taka | Fifty Poisha |
| (ii) in any other case, in respect of every full sum of one thousand five hundred Taka and also any fractional part of one thousand five hundred Taka insured by the policy. | One Taka | Fifty Poisha |
| (2) For time- | | |
| (iii) in respect of every full sum of one thousand Taka and also any fractional part of one thousand Taka insured by the policy where the insurance shall be made for any time not exceeding six months. | One Taka | Fifty Poisha |

- | | | |
|-----------------------------------------------------------------------------------------------------------|----------|--------------|
| (iv) where the insurance shall be made for any time exceeding six months and not exceeding twelve months. | One Take | Fifty Poisha |
|-----------------------------------------------------------------------------------------------------------|----------|--------------|

B-Fire Insurance and other classes of insurance, not elsewhere included in this Article, covering goods, merchandise, personal effects, crops and other property against loss or damage-

(1) In respect of an original policy-

- | | |
|------------------------------------------------------|--------------|
| (i) when the sum insured does not exceed Taka 5,000; | Ten Taka |
| (ii) in any other case. | Twenty Taka. |

(2) In respect of each receipt for any payment of a premium on any renewal of an original policy.	One-half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under No. 53.
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C- Accident and Sickness Insurance-

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|----------------------------------------------------------------|--------------|
| (a) against railway accident, valid for a single Journey only. | Fifty poisha |
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EXEMPTION

When issued to a passenger traveling by the second or the third class in any railway.

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|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (b) In any other case for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Taka 1,000 and also where such amount exceeds Taka 1,000, for every Taka 1,000 or part thereof. | <p style="text-align: center;">One Taka:</p> <p>Provided that, in case of a policy of insurance against death by accident when the annual premium payable does not exceed two Taka fifty poisha per Taka 1,000 the duty on such instrument shall be five poisha for every Taka 1,000 or part thereof of the maximum amount which may become payable under it.</p> |
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D-Insurance by way of indemnity against liability to pay damages on account of accidents to workmen employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923, for every Taka 100 or part thereof payable as premium.

E-Life Insurance or other insurance not specifically provided for, except such a Reinsurance as is described in Division F of this Article-	If drawn singly	If drawn in duplicate for each part
(i) for every sum insured not exceeding Taka 250;	Fifty Poisha	Twenty-five poisha
(ii) for every sum insured exceeding Taka 250 but not exceeding Taka 500; and	One Taka	Fifty Poisha
(iii) for every sum insured exceeding Taka 500 but not exceeding Taka 1,000 and also for every Taka 1,000 or part thereof in excess of Taka 1,000.	Two Taka	One Taka

EXEMPTION

Policies of life insurance granted by the Director-General of Post Offices in accordance with rules for Postal Life Insurance issued under the authority of the Government.

- F- Reinsurance by an Insurance Company which has granted a policy of the nature specified in Division A or Division B of this Article with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby. One quarter of the duty payable in respect of the original insurance but not less than five poisha or more than one Taka.

GENERAL EXEMPTION

Letter of cover or engagement to issue a policy of Insurance:

Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.

48. **POWER OF ATTORNEY** as defined by section 2(21) not being a proxy-

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|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| (a) when executed for the sole purpose of procuring the registration of one or more document in relation to a single transaction or for admitting execution of one or more such documents, | Ten Taka |
| (b) when authorising one person or more to act in a single transaction other than the case mentioned in clause(a): | Twenty Taka |

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|--------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| (c) when authorising not more than five persons to act jointly and severally in more than one transaction or generally; | Fifty Taka |
| (d) when authorising more than five but not more than ten persons, to act jointly and severally in more than one transaction of generally. | One hundred Taka |
| (e) when given for consideration and authorising the attorney to sell any immovable property; | The same duty as a CONVEYANCE (No. 23) for the amount of the consideration. |
| (f) in any other case | Ten Taka for each person authorised. |

Explanation.- For the purpose of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

N.B.- The term 'Registration' includes every operation incidental to registration under the Registration Act, 1908.

49. PROMISSORY NOTE as defined by section 2 (22)

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|--------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| (a) when payable on demand- | |
| (i) when the amount or value does not exceed Taka 250; | Fifty poisha |
| (ii) when the amount or value exceeds Taka 250 but does not exceed Taka 1,000; | One Taka |
| (iii) in any other case | Two Taka |
| (b) when payable otherwise than on demand. | The same duty as a BILL OF EXCHANGE (No. 13) for the same amount payable otherwise than on demand. |

50. PROTEST OF BILL or Note, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such attesting the dishonour of a Bill of Exchange or Promissory Note.

Ten Taka

51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignors for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.

See also Note of Protest by the Master of a Ship (No. 44).

Ten Taka

52. PROXY empowering any person to vote or at any one election of the Commissioners of a Paurashava or at any one meeting, of (a) members of an incorporated company or other body corporate whose stock of fund is or are divided into shares and transferable, (b) a local authority, or (c) proprietors, members or contributors to the funds of any institution.

One Taka

53. RECEIPT as defined by section 2 (23) for any money or other property the amount or value of which exceeds Taka twenty.

Fifty poisha.

EXEMPTION

Receipt-

- (a) endorsed on or contained in any instrument duly stamped or any instrument exempted under the proviso to section 3 (instruments executed on behalf of the Government) or any cheque or bill of exchange payable on demand acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest or annuity, or other periodical payment thereby secured;

- (b) for any payment of money without consideration;
- (c) for any payment of rent by a cultivator on account of land assessed to Government revenue;
- (d) for pay or allowances by non-commissioned or petty officers, soldiers, sailors or airmen of military, naval or air forces when serving in such capacity, or by mounted police constables;
- (e) given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned or petty officer, soldier, sailor or airman of any of the said forces and serving in such capacity;
- (f) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned or petty officers, soldiers, sailors or airmen, and not serving the Government in any other capacity;
- (g) given by a headman or lambardar for land revenue or taxes collected by him;
- (h) given for money or securities for money deposited in the hands of any banker, to be accounted for:

Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for:

Provided also that this exemption shall not extend to receipt or acknowledgement for any sum paid or deposited for, or upon a letter of allotment of a share, or in respect of a call upon any script or share of or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.

See also Policy of Insurance [No. 47-B(2)].

54. RECONVEYANCE OF MORTGAGED PROPERTY-

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|-------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| (a) if the consideration for which the property was mortgaged does not exceed Taka 1,000; | The same duty as a CONVEYANCE (No. 23) for the amount of such consideration as set forth in the reconveyance. |
| (b) in any other case | Twenty-five Taka |

55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23A), whereby a person renounces a claim upon another person or against any specified property-

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|---------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| (a) if the amount or value of the claim does not exceed Taka 1,000. | The same duty as BOND (No. 15) for such amount or value as set forth in the release. |
| (b) in any other case | Twenty-five Taka. |

56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	The same duty as a BOTTOMRY BOND (No. 16) for the amount of the loan secured.
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REVOCATION OF TRUST or SETTLEMENT.

See Settlement (No. 58); Trust (No. 64).

57. SECURITY BOND or MORTGAGE DEED, executed by way of a liability, or for the due execution of an office or to account for money or other property received by virtue thereof, or executed by a surety.

By a surety to secure the due performance of a contract.

- | | |
|---------------------------------------------------------|----------------------------------------------------------|
| (a) when the amount secured does not exceed Taka 1,000; | The same duty as a BOND (No. 15) for the amount secured. |
| (b) in any other case. | Twenty-five Taka |

EXEMPTIONS

Bond or other instrument, when executed-

- (a) by headman nominated under the rules framed in accordance with the Irrigation Act, 1876 (Ben. Act III of 1876), section 99, for the due performance of their duties under that Act;
- (b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum *per mensem*;
- (c) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturist Loan Act, 1884 or by their sureties, as security for the repayment of such advances;
- (d) executed by servants of the Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.

58. SETTLEMENT-

A- Instrument of (Including a deed of dower).	<p>The same duty as a BOTTOMRY BOND (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settlement:</p> <p>Provided that where agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed one Taka fifty poisha.</p>
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EXEMPTION

Deed of dower executed on the occasion of a marriage between Muslims-

(i) Dower up to Taka twenty thousand	Nil
(ii) Above Taka twenty thousand	$\frac{1}{2}\%$ <i>ad valorem</i>
B- Revocation of	<p>The same duty as a BOTTOMRY BOND (No. 16) for a sum equal to the amount or value of the property concerned as set forth in the instrument of revocation but not exceeding twenty-two Taka fifty poisha.</p>

See also Trust (No. 64).

59. SHARE WARRANTS TO BEARER issued under the Companies Act, 1913-	4% of the value of the consideration.
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EXEMPTIONS

Share warrant when issued by a company in pursuance of the Companies Act, 1913, section 43, to have effect only upon payment, as composition for that duty, to the Collector of Stamp revenue of-

- (a) one and a half *per centum* of the whole subscribed capital of the company; or
- (b) if any company which has paid the said duty or composition in full, subsequently issues in addition to its subscribed capital- one and a half *per centum* of the additional capital so issued.

60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessels. One Taka

61. SURRENDER OF LEASE

- (a) when the duty with which the lease is chargeable does not exceed eleven Taka twenty-five poisha: The duty with which such lease is chargeable
- (b) in any other case Fifteen Taka

EXEMPTION

Surrender of lease when such lease is exempted from duty.

62. TRANSFER (whether with or without consideration)-

- (a) of shares in an incorporated company or other body corporate- 1.5% of the value of the consideration.

- | | |
|---------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| (b) of debentures being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8; | The same duty as prescribed under clause (a) of this Article for the value of the share equal to the face amount of the debenture. |
| (c) of any interest secured by a bond, mortgage-deed in respect of which duty has been paid under article No. 40 or policy of insurance- | |
| (i) if the duty on such bond, mortgage-deed or policy does not exceed five Taka; | The duty with which such bond, mortgage-deed or policy of insurance is chargeable. |
| (ii) in any other case | Twenty-five Taka |
| (d) of any property under the Administrator General's Act, 1913, section 25; | Twenty-five Taka |
| (e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary. | Fifteen Taka or such smaller amount as may be chargeable under clauses (a) to (c) of this Article. |

EXEMPTIONS

Transfers by endorsement-

- (a) of a bill of exchange, cheque or promissory note;
- (b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods;
- (c) of a policy of insurance;
- (d) of securities of the Government. *See* also section 8.

63. TRANSFER OF LEASE by way of assignment and not by way of under-lease. The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount of the consideration for the transfer.

EXEMPTION

Transfer of any lease exempt from duty.

64. TRUST

A-Declaration of, or concerning any property when made by any writing not being a Will. The same duty as a BOTTOMRY BOND (No. 16) for a sum equal to the amount of value of the property concerned, as set forth in the instrument but not exceeding thirty-three Taka seventy five poisha.

B-Revocation of, or concerning any property when made by any instrument other than Will. The same duty as a BOTTOMRY BOND (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument but not exceeding twenty-two Taka fifty poisha.

See also SETTLEMENT (No. 58) VALUATION-

See APPRAISEMENT (No. 8).

65. WARRANT FOR GOODS, that is to say instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods, lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be. One Taka fifty Poisha.

THE THIRD SCHEDULE

[See section 14]

Rates of Income-tax

A. In the case of every individual Hindu undivided family unregistered firm an association of persons and every artificial juridical person referred to in clause (9) of section 2 of the Income-tax Act, 1922 (XI of 1922) not being a case to which paragraph B applies-

Rates

- | | |
|-------------------------------------------------------------------------------------|-------------------------------------------------------------|
| (1) Where the taxable income does not exceed Taka 5,000 | 10% of the amount. |
| (2) Where the taxable income exceeds Taka 5,000 but does not exceed Taka 10,000 | Taka 500 Plus 15% of the amount exceeding Taka 5,000. |
| (3) Where the taxable income exceeds Taka 10,000 but does not exceed Taka 15,000 | Taka 1250 Plus 20% of the amount exceeding Taka 10,000. |
| (4) Where the taxable income exceeds Taka 15,000 but does not exceed Taka 25,000. | Taka 2250 Plus 25% of the amount exceeding Taka 15,000. |
| (5) Where the taxable income exceeds Taka 25,000 but does not exceed Taka 40,000. | Taka 4750 plus 35% of the amount exceeding Taka 25,000. |
| (6) Where the taxable income exceeds Taka 40,000 but does not exceed Taka 60,000. | Taka 10,000 plus 45% of the amount exceeding Taka 40,000. |
| (7) Where the taxable income exceeds Taka 60,000 but does not exceed Taka 80,000. | Taka 19,000 plus 55% of the amount exceeding Taka 60,000. |
| (8) Where the taxable income exceeds Taka 80,000 but does not exceed Taka 1,00,000. | Taka 30,000 plus 60% of the amount exceeding Taka 80,000 |
| (9) Where the taxable income exceeds Taka 1,00,000. | Taka 42,000 plus 65% of the amount exceeding Taka 1,00,000: |

Provided that-

- (i) no income-tax shall be payable on a total income which before the deduction of the sums, if any, exempted under the first, third and fourth provisos to sub-section (1) of section 7,

section 15, section 15A, section 15AA, section 15C, section 15CC, section 15D, section 15E, section 15F, section 15H and section 58F of the Income-tax Act, 1922 (XI of 1922), does not exceed Taka 12,000; and

- (ii) the income-tax payable shall in no case exceed (a) the amount by which the total income exceeds Taka 12,000, or (b) the amount representing sixty-five per cent. of the total income, whichever amount is the less.

Explanation.—The expression “taxable income”, as used in this paragraph, means—

- (a) in the case of an assessee to which sub-section (3) of section 14 of this Act or clause (a) of sub-section (1) of section 17 of the Income-tax Act, 1922 (XI of 1922), applies, the total income;
- (b) in any other case, the total income of an assessee as diminished by the allowances admissible under the first, third and fourth provisos to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, section 15CC, section 15D, section 15E, section 15F, section 15H and section 58F of the Income-tax Act, 1922 (XI of 1922).

B. In the case of every company and local authority and in every case in which, under the provisions of the Income-tax Act, 1922 (XI of 1922), income tax is to be charged at the maximum rate—

Rates

- (i) on the whole of the total income excluding the amount representing income from dividends from a company having its registered office in Bangladesh—
- (a) in the case of every industrial company using wholly or mainly indigenous raw materials; 50 per cent. of such income.
- (b) in the case of any other industrial company; 55 per cent. of such income.
- (c) in other cases (all other companies including banks and financial institutions and local authorities); 60 per cent. of such income:

Provided that a rebate at the rate of 10 per cent. of the tax shall be allowed to a company registered in Bangladesh under the Companies Act, 1913 (VII of 1913), on so much of its income, profits and gains accruing or arising outside the taxable territories to which sub-section (4) of section 14 of this Act does not apply as are brought by it into Bangladesh.

- (ii) on the amount representing 15 per cent.
income from dividends
declared and paid by a
company formed and registered
in Bangladesh under the
Companies Act, 1913 (VII of
1913) or a body corporate
formed in pursuance of an Act
of parliament in respect of the
share capital issued subscribed
and paid after the 14th day of
August, 1947.

C. in the case of every registered firm--

- | | |
|-------------------------------------------------------------------------------------|-------------------------------------------------------------|
| (1) Where the total income does not exceed Taka 12,000. | Nil. |
| (2) Where the total income exceeds Taka 12,000 but does not exceed Taka 25,000. | 10% of the amount exceeding Taka 12,000. |
| (3) Where the total income exceeds Taka 25,000 but does not exceed Taka 50,000. | Taka 1,350 plus 15% of the amount exceeding Taka 25,000. |
| (4) Where the total income exceeds Taka 50,000 but does not exceed Taka 1,00,000. | Taka 5,050 plus 20% of the amount exceeding Taka 50,000. |
| (5) Where the total income exceeds Taka 1,00,000 but does not exceed Taka 1,50,000. | Taka 15,050 plus 25% of the amount exceeding Taka 1,00,000. |
| (6) Where the total income exceeds Taka 1, 50,000: | Taka 27,550 plus 30% of the amount exceeding Taka 1,50,000: |

Provided that income-tax shall not be payable by a registered firm in respect of the income, profits and gains derived by it from the exercise of a profession, if such income, profits and gains depend wholly or mainly on the personal qualifications of its partners who are prevented by any law for the time being in force or by convention or rules or regulations of the professional association, society or similar body of which they are members to constitute themselves into a

corporate body with a limited liability which can be registered as a company under the Companies Act, 1913 (VII of 1913), unless such profession consists wholly or mainly in the making of contracts on behalf of other persons or the giving to other persons of advice of a commercial nature in connection with the making of contracts.

Explanation.-The term “registered firm”, as used in this paragraph, means a firm registered under section 26A of the Income-tax Act, 1922 (XI of 1922), or a firm treated as a registered firm under clause (b) of sub-section (5) of Section 23 of the Income-tax Act, 1922 (XI of 1922).

THE FOURTH SCHEDULE

[See section 5]

Amendments to the First Schedule to the Excises and Salt Act, 1944 (I of 1944)

(1) In PART I,-

(a) in SECTION IV,--

(i) for Item No. 9 in the first column and the entries relating thereto in the second and third columns the following shall be substituted namely:-

“9. Cement Taka Five hundred per metric ton”;

(ii) for Item No. 12 in the first column and the entries relating thereto in the second and third columns the following shall be substitute, namely:

“12 Petroleum gases and Taka five per 1000 cft.”;
other gaseous
hydrocarbons including
natural gas and liquefied
petroleum gas.

(b) in SECTION VII,-

(i) in Item No. 32 in the first column, for sub-item (1) in the second column and the entries relating thereto in third column the following shall be *substituted*, namely:-

“(1) Cellophane and plastic Thirty-five per cent. *ad*
materials and synthetic *valorem*.”;
or artificial resins other
than footwear and

products made wholly or partly of plastic materials or synthetic or artificial resins not otherwise specified.

- (ii) in Item No. 33 in the first column, for sub-item (1) in the second column and the entries relating thereto in the third column the following shall be *substituted*, namely:-

“(1) Products other than footwear made wholly or partly of rubber or artificial rubber or synthetic rubber not otherwise specified including rubberised fabrics of all sorts. Thirty-five per cent. *ad valorem*.”;

(c) in SECTION IX,-

- (i) for Item No. 37 in the first column and the entries relating thereto in the second and third columns, the following new entry 37A shall be inserted, namely:-

“37A. Packaging materials of paper and paperboard. Five per cent. *ad valorem*.”;

- (ii) for Item No. 38 in the first column and the entries relating thereto in the second and third columns the following shall be *substituted*, namely:-

“38. Bank cheques, all sorts Twenty-five poisha per cheque.”;

(d) for SECTION XI the following shall be substituted, namely:-

“SECTION XI-Glass, Glassware, Chinaware, Porcelain ware and products of clay and ceramics.

47 Glass and Glassware, all sorts Thirty-five per cent. *ad valorem*.

47A Chinaware and porcelain ware, all sorts Thirty-five per cent. *ad valorem*.”;

Explanation.-In this Item, "Chinaware and Porcelain ware" includes crockeries and table wares of all sorts, decoration pieces, flower vase and the like but does not include articles used in the transmission of electricity and glazed potteries or traditional earthenware made of hundred *per cent.* ordinary clay.

“47B. Bricks, all sorts Taka twenty five per thousand.”;

- (e) in SECTION XIII, *for* Item No. 49 in the first column and the entries relating thereto in the second and third column the following shall be *substituted*, namely:-

“49 Metal containers, all sorts whether made wholly or partly of metal, and parts thereof	Thirty-five per cent. <i>ad valorem</i> .”;
-------------------------------------------------------------------------------------------------------	------------------------------------------------

- (f) in SECTION XIV, *for* Item No. 59 in the first column and the entries relating thereto in the second and third columns the following shall be substituted namely:-

“59. Wires and cables-	
Electric wires and cables, all sorts, including telephone and telegraph wires and cables.	Thirty-five per cent. <i>ad valorem</i> .”;

(2) In PART II,

- (a) in Item No. 1, in sub-item (1) in the first column, against clause (c) in the second column, in the third column, *for* the figure “2” the figure “2.5” shall be substituted;
- (b) after Item No. 3 in the first column and the entries relating thereto in the second and third columns, the following new Items shall be *added*, namely:-

“4. Services rendered by automobile garages and workshops.	Ten per cent. of the charges,
5. Services rendered by banks	Twenty-five poisha per transaction.

Explanation.-In this Item, “Services rendered by banks” shall mean the services rendered by a bank by way of any transaction relating to withdrawal from bank accounts by cheque or otherwise”.

NOTES ON CLAUSES

Clauses Items

1. Short title and commencement.
2. Makes certain amendments in the Post Office Act, 1898 (VI of 1898).
3. Makes certain amendments in the Stamp Act, 1899 (II of 1899).

4. Makes certain amendments in the Income-tax Act, 1922 (XI of 1922).
5. Makes certain amendments in the Excises and Salt Act, 1944 (I of 1944).
6. Makes certain amendments in the Protective Duties Act, 1950 (LXI of 1950).
7. Makes certain amendments in the Sales Tax Act, 1951 (III of 1951).
8. Makes certain amendments in the E.P. Act X of 1957.
9. Makes certain amendments in the Urban Immovable Property Tax Act, 1957 (XI of 1957).
10. Makes certain amendments in the Finance Ordinance, 1958 (E.P. Ord. LXXXII of 1958).
11. Makes certain amendments in the Customs Act, 1969 (IV of 1969).
12. Makes provisions for Foreign Travel Tax.
13. Makes certain amendment in the Land Development Tax Ordinance, 1976.
14. Makes provisions for Charging Income-tax.

DECLARATION

Under the provisions of section 3 of the Provisional Collection of Taxes Act, 1931 (XVI of 1931) it is hereby declared that it is expedient in the public interest to give clauses 5 and 11 of this Bill immediate effect.

STATEMENT OF OBJECTS AND REASONS

The purpose of this Bill is to make financial provisions for the year beginning on the first day of July, 1980 and to amend certain laws. The various provisions have been explained in the Notes on Clauses appended herewith.

THE FIFTH SCHEDULE

[See section 11]

“THE FIRST SCHEDULE

IMPORT TARIFF

Rules for the Interpretation of the First Schedule of Import Customs Duties.

Interpretation of the Schedule shall be governed by the following principles :

1. 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.

2. (a) 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.

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

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

- (a) The heading which provides the most specific description shall be preferred to headings providing a more general description.
- (b) Mixtures, and 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 3 (a), shall be classified as if they consisted of the material or

component which gives them their essential character, insofar as this criterion is applicable.

- (c) When goods cannot be classified by reference to 3(a), or 3(b), they shall be classified under the heading which occurs latest among those which equally merit consideration.

4. 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.

SECTION I LIVE ANIMALS; ANIMAL PRODUCTS

CHAPTER 1

LIVE ANIMALS

NOTES.

1. This Chapter covers all live animals except :

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

2. Any reference in this Chapter to a particular genus or species, except where the context otherwise requires, includes a reference to the young of that genus or species.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
01.01	Live horses, asses, mules and hinnies	Free.
01.02	Live animals of the bovine species : A. Pure-bred breeding animals B. Other	Free. Free.
01.03	Live swine	Free.
01.04	Live sheep and goats : A. Sheep B. Goats	Free. Free.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
01.05	Live poultry, that is to say, fowls, ducks geese, turkeys and guinea fowls : A. Of a weight not exceeding 185g. B. Other	Free. Free. Free.
01.06	Other live animals : A. Animals of a kind mainly used for human food . B. Other (including zoo animals, dogs and cats) ..	Free. Free.

CHAPTER 2

MEAT AND EDIBLE MEAT OFFALS

NOTE.

This Chapter does not cover :

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

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
02.01	Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen : A. Meat of bovine animals, with bone-in .. B. Meat of bovine animals, boneless C. Meat of sheep or goat D. Meat of swine E. Meat of horses, asses, mules or hinnies .. F. Offals	125% <i>ad val.</i> 125% <i>ad val.</i> 125% <i>ad val.</i> 125% <i>ad val.</i> 125% <i>ad val.</i> 125% <i>ad val.</i>
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	125% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine ...	125% <i>ad val.</i>
02.04	Other meat and edible meat offals, fresh, chilled or frozen	125% <i>ad val.</i>
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	125% <i>ad val.</i>
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 ..	125% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>

CHAPTER 3 FISH, CRUSTACEANS AND MOLLUSCS

NOTE.

This Chapter does not cover :

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

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
03.01	Fish, fresh (live or dead), chilled or frozen :	
	A. Fish, fresh (live or dead) or chilled (excluding fillets)	125% <i>ad val.</i>
	B. Fish, frozen (excluding fillets)	125% <i>ad val.</i>
	C. Fish fillets, fresh or chilled	125% <i>ad val.</i>
	D. Fish fillets, frozen	125% <i>ad val.</i>
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 ..	125% <i>ad val.</i>
	B. Cod, not in fillets, dried, whether or not salted	125% <i>ad val.</i>
	C. Fish, dried (other than cod of sub-heading B), salted or in brine	125% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	D. Smoked fish	125% <i>ad val.</i>
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	125% <i>ad val.</i>

CHAPTER 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED.

NOTES.

1. The expression "milk" means full cream or skimmed milk, buttermilk, whey, 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 of heading No. 04.02. However milk and cream are not regarded as so preserved merely by reason of being pasteurised, sterilised or peptonised, if they are not put up in hermetically sealed cans.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
04.01	Milk and cream, fresh, not concentrated or sweetened ..	40% <i>ad val.</i>
04.02	Milk and cream, preserved, concentrated or sweetened :	
	A. Whey	40% <i>ad val.</i>
	B. Milk (other than whey), in powder or granules containing not more than 1.5% by weight of fat	40% <i>ad val.</i>
	C. Milk (other than whey), and cream, in powder or granules containing more than 1.5% by weight of fat	40% <i>ad val.</i>
	D. Milk (other than whey) and cream, in forms other than powders and granules	40% <i>ad val.</i>
04.03	Butter	40% <i>ad val.</i>
04.04	Cheese and curd	40% <i>ad val.</i>
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not :	
	A. Eggs in shell	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
04.06	Natural honey	40% <i>ad val.</i>
04.07	Edible products of animal origin, not elsewhere specified or included	40% <i>ad val.</i>

CHAPTER 5
PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES.

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 for 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 this Schedule the expression "horsehair" means hair of the manes and tails of equine or bovine animals.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
05.01	Human hair, un-worked whether or not washed or scoured; waste of human hair	40% <i>ad val.</i>
05.02	Pigs, hogs, and boars, bristles or hair; badger hair and other brush making hair; waste of such bristles and hair	40% <i>ad val.</i>
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material	40% <i>ad val.</i>
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof	40% <i>ad val.</i>
05.05	Fish waste	40% <i>ad val.</i>
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 ..	40% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
05.08	Bones and horn-cores, un-worked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	40% <i>ad val.</i>
05.09	Ivory, tortoise-shells, horns, antlers, hooves, nails, claws and beaks, un-worked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, un-worked or simply prepared but not cut to shape, and hair and waste of these products	40% <i>ad val.</i>
05.10		
05.11		
05.12	Coral and similar substances, un-worked or simply prepared but not otherwise worked; shells, un-worked or simply prepared but not cut to shape; powder and waste of shells	40% <i>ad val.</i>
05.13	Natural sponges	40% <i>ad val.</i>
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 ..	40% <i>ad val.</i>
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption :	
	A. Sinews and tendons; parings and similar waste of raw hides or skins	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>

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 of 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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower ..	Free.
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips	Free.
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	Free.
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	Free.

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

NOTE.

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

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
07.01	Vegetables, fresh or chilled :	
	A. Potatoes	125% <i>ad val.</i>
	B. Tomatoes	125% <i>ad val.</i>
	C. Onions, shallots, garlic, leeks and other alliaceous vegetables (for example, chives and welsh onions)	125% <i>ad val.</i>
	D. Other	125% <i>ad val.</i>
07.02	Vegetables (whether or not cooked), preserved by freezing	125% <i>ad val.</i>
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption	125% <i>ad val.</i>
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared :	
	A. Dehydrated vegetables	125% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split :	
	A. Lentils	125% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or insulin content, fresh or dried, whole or sliced; sago pith	125% <i>ad val.</i>

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF MELONS OR CITRUS FRUIT

NOTES.

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

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangos teens, fresh or dried, shelled or not :	
	A. Bananas	50% <i>ad val.</i>
	B. Coconuts	50% <i>ad val.</i>
	C. Brazil nuts	50% <i>ad val.</i>
	D. Cashew nuts	50% <i>ad val.</i>
	E. Pineapples	50% <i>ad val.</i>
	F. Avocados, mangoes, guavas and mangos teens ..	50% <i>ad val.</i>
	G. Dates	50% <i>ad val.</i>
08.02	Citrus fruit, fresh or dried :	
	A. Oranges	50% <i>ad val.</i>
	B. Mandarins (including tangerines and satsumas); clementines, Wilkins and other similar citrus hybrids	50% <i>ad val.</i>
	C. Lemons and limes	50% <i>ad val.</i>
	D. Grapefruit	50% <i>ad val.</i>
	E. Other	50% <i>ad val.</i>
08.03	Figs, fresh or dried	50% <i>ad val.</i>
08.04	Grapes fresh or dried :	
	A. Fresh	50% <i>ad val.</i>
	B. Dried	50% <i>ad val.</i>
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not :	
	A. Almonds	50% <i>ad val.</i>
	B. Hazelnuts	50% <i>ad val.</i>
	C. Betel nuts	50% <i>ad val.</i>
	D. Other	50% <i>ad val.</i>
08.06	Apples, pears and quinces, fresh :	
	A. Apples	50% <i>ad val.</i>
	B. Pears and quinces	50% <i>ad val.</i>
08.07	Stone fruit, fresh	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
08.08	Berries, fresh	50% <i>ad val.</i>
08.09	Other fruit, fresh	50% <i>ad val.</i>
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	50% <i>ad val.</i>
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	50% <i>ad val.</i>
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05 ..	50% <i>ad val.</i>
08.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions	50% <i>ad val.</i>

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

2. This Chapter does not cover :

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

Tariff Heading.	Description.	Rate of duty.
(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	150% <i>ad val.</i>
	B. Coffee roasted	150% <i>ad val.</i>
	C. Coffee substitutes containing coffee ..	150% <i>ad val.</i>
09.02	Tea	Tk. 1.25% per lb.
09.03	Mate	Tk. 0.65% per lb.
09.04	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta"	125% <i>ad val.</i>
09.05	Vanilla	125% <i>ad val.</i>
09.06	Cinnamon and cinnamon-tree flowers	125% <i>ad val.</i>
09.07	Cloves (whole fruit, cloves and stems)	125% <i>ad val.</i>
09.08	Nutmeg, mace and cardamoms	125% <i>ad val.</i>
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	125% <i>ad val.</i>
09.10	Thyme, saffron and bay leaves; other spices :	
	A. Ginger	125% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>

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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
10.01	Wheat and meslin (mixed wheat and rye) :	
	A. Durum wheat	Free.
	B. Other	Free.
10.02	Rye	Free.

Tariff Heading.	Description.	Rate of duty.
10.03	Barley	Free.
10.04	Oats	Free.
10.05	Maize	Free.
10.06	Rice :	
	A. In the husk (paddy or rough rice)	Free.
	B. Husked but not further prepared (cargo rice or brown rice)	Free.
	C. Semi-milled or wholly milled, whether or not polished or glazed	Free.
	D. Broken	Free.
10.07	Buckwheat, millet, canary seed and grain sorghum; other cereals :	
	A. Millet	Free.
	B. Sorghum	Free.
	C. Other	Free.

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) Flours and meal prepared for use as infant food or for dietetic or culinary purposes of heading No. 19.02;
- (c) Corn flakes and other products falling within heading No. 19.05;
- (d) Pharmaceutical products (Chapter 30); or
- (e) Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06.

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

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

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

(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 micrometers.	500 micrometers.
(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%	..

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
11.01	Cereal flours :	
	A. Of Wheat or of meslin	Free.
	B. Other	Free.
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; germ of cereals, whole, rolled, flaked or ground :	
	A. Groats, meal and pellets, of wheat	15% <i>ad val.</i>
	B. Cereal groats, meal and pellets (other than of wheat)	15% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	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	15% <i>ad val.</i> 25% <i>ad val.</i>
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	40% <i>ad val.</i>
11.05	Flour, meal and flakes of potato	40% <i>ad val.</i>
11.06		
11.07	Malt, roasted or not	40% <i>ad val.</i>
11.08	Starches; inulin	40% <i>ad val.</i>
11.09	Wheat gluten, whether or not dried	40% <i>ad val.</i>

CHAPTER 12

OIL SEEDS AND OLEAGINOUS FRUIT; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL AND MEDICAL PLANTS; STRAW AND FODDER

NOTES.

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

2. For the purposes of heading No. 12.03, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (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 No. 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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
12.01	Oil seeds and oleaginous fruit, whole or broken :	
	A. Ground-nuts	40% <i>ad val.</i>
	B. Copra	40% <i>ad val.</i>
	C. Palm-nuts and kernels	40% <i>ad val.</i>
	D. Soya-beans	40% <i>ad val.</i>
	E. Linseed	40% <i>ad val.</i>
	F. Cotton-seeds	40% <i>ad val.</i>
	G. Castor oil seeds	40% <i>ad val.</i>
	H. Sunflower seeds	40% <i>ad val.</i>
	I. Sesamum seeds	40% <i>ad val.</i>
	J. Rape or colza seeds	40% <i>ad val.</i>
	K. Other	
	1 Mustard seeds	40% <i>ad val.</i>
	2. Other	40% <i>ad val.</i>
12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted (excluding mustard flour)	50% <i>ad val.</i>
12.03	Seeds, fruit and spores, of a kind used for sowing	50% <i>ad val.</i>
12.04	Sugar beet, whole or sliced, fresh, dried or powdered; sugar-cane	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
12.05		
12.06	Hop cones and lupulin	50% <i>ad val.</i>
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 .. B. Of a kind used in pharmacy C. Other	75% <i>ad val.</i> 50% <i>ad val.</i> 25% <i>ad val.</i>
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	50% <i>ad val.</i>
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	25% <i>ad val.</i>
12.10	Mangolds, Swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	25% <i>ad val.</i>

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 heading 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).

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
13.01		
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams :	
	A. Shellac, seed lac, stick lac and other lacs ..	50% <i>ad val.</i>
	B. Natural gums, resins, gum resins and balsams	75% <i>ad val.</i>
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products :	
	A. Opium	Tk. 60 per seer of 80 tolas.
	B. Agar-agar	50% <i>ad val.</i>
	C. Other	50% <i>ad val.</i>

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 brash making (heading No. 96.01).

Tariff Heading.	Description.	Rate of duty.
(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	40% <i>ad val.</i>
	B. Bamboos	40% <i>ad val.</i>
	C. Other	40% <i>ad val.</i>
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)	40% <i>ad val.</i>
14.03	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks	40% <i>ad val.</i>
14.04		
14.05	Vegetable products not elsewhere specified or included :	
	A. <i>Tendu</i> leaves (<i>Biri</i> leaves)	200% <i>ad val.</i>
	B. Raw vegetable materials of a kind used primarily in dyeing or in tanning	40% <i>ad val.</i>
	C. Hard seeds, pips, hulls and nuts of a kind used for carving (for example corozo and dom) ..	40% <i>ad val.</i>
	D. Other	40% <i>ad val.</i>

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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted	40% <i>ad val.</i>
15.02	Fats of bovine cattle, sheep or goats, un-rendered; rendered or solvent-extracted fats (including “premier jus”) obtained from those un-rendered fats :	
	A. Tallow	50% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
15.03	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way :	

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	A. Stearin	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
15.04	Fats and oils, of fish and marine mammals, whether or not refined:	50% <i>ad val.</i>
	A. Fish liver oil	50% <i>ad val.</i>
	B. Other fish oils and fats	50% <i>ad val.</i>
	C. Oils and fats of marine mammals	50% <i>ad val.</i>
15.05	Wool grease and fatty substances derived therefrom (including lanolin)	50% <i>ad val.</i>
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)	50% <i>ad val.</i>
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified :	
	A. Soya-bean oil	50% <i>ad val.</i>
	B. Cotton-seed oil	50% <i>ad val.</i>
	C. Ground-nut oil	50% <i>ad val.</i>
	D. Olive oil	50% <i>ad val.</i>
	E. Sunflower seed oil	50% <i>ad val.</i>
	F. Rape, colza or mustard oils	50% <i>ad val.</i>
	G. Linseed oil	50% <i>ad val.</i>
	H. Palm oil	50% <i>ad val.</i>
	I. Coconut (copra) oil	50% <i>ad val.</i>
	J. Palm kernel oil	50% <i>ad val.</i>
	K. Castor oil	50% <i>ad val.</i>
	L. Sesamum oil	50% <i>ad val.</i>
	M. Other	50% <i>ad val.</i>
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or inert gas, or otherwise modified :	
	A. Soya-bean oil	50% <i>ad val.</i>
	B. Cotton-seed oil	50% <i>ad val.</i>
	C. Ground-nut oil	50% <i>ad val.</i>
	D. Olive oil	50% <i>ad val.</i>
	E. Sunflower seed oil	50% <i>ad val.</i>
	F. Rape, colza or mustard oils	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	G. Linseed oil	50% <i>ad val.</i>
	H. Palm oil	50% <i>ad val.</i>
	I. Coconut (copra) oil	50% <i>ad val.</i>
	J. Palm kernel oil	50% <i>ad val.</i>
	K. Castor oil	50% <i>ad val.</i>
	L. Sesanum oil	50% <i>ad val.</i>
	M. Other	50% <i>ad val.</i>
15.09		
15.10	Fatty acids; acid oils from refining; fatty alcohols :	
	A. Fatty acids; acid oils from refining	125% <i>ad val.</i>
	B. Fatty alcohols	12% <i>ad val.</i>
15.11	Glycerol and glycerol lyes	50% <i>ad val.</i>
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	125% <i>ad val.</i>
15.13	Margarine, imitation lard and other prepared edible fats :	
	A. Margarine	75% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
15.14		
15.15	Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured	75% <i>ad val.</i>
15.16	Vegetables waxes, whether or not coloured	75% <i>ad val.</i>
15.17	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	50% <i>ad val.</i>

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 processes specified in Chapters 2 and 3.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
16.01	Sausages and the like, of meat, meat offal or animal blood	125% <i>ad val.</i>
16.02	Other prepared or preserved meat or meat offal ..	125% <i>ad val.</i>
16.03	Meat extracts and meat juices; fish extracts ..	125% <i>ad val.</i>
16.04	Prepared or preserved fish, including caviar and caviar substitutes	125% <i>ad val.</i>
16.05	Crustaceans and molluscs, prepared or preserved ..	125% <i>ad val.</i>

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

NOTES.

1. This Chapter does not cover :

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

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

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
17.01	Beet sugar and cane sugar, in solid form :	
	A. Raw sugars	Tk. 2.00 per kg.
	B. Other	Tk. 2.00 per kg.
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 :	
	A. Chemically pure glucose and lactose	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	B. Flavoured or coloured sugar	125% <i>ad val.</i>
	C. Other	125% <i>ad val.</i>
17.03	Molasses	75% <i>ad val.</i>
17.04	Sugar confectionery, not containing cocoa	125% <i>ad val.</i>
17.05		

CHAPTER 18

COCOA AND COCOA PREPARATIONS

NOTES.

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

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

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
18.01	Cocoa beans, whole or broken, raw or roasted ..	100% <i>ad val.</i>
18.02	Cocoa shells, husks, skins and waste	100% <i>ad val.</i>
18.03	Cocoa paste (in bulk or in block), whether or not defatted	125% <i>ad val.</i>
18.04	Cocoa butter (fat or oil)	125% <i>ad val.</i>
18.05	Cocoa powder, unsweetened	125% <i>ad val.</i>
18.06	Chocolate and other food preparations containing cocoa	150% <i>ad val.</i>

CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR OR STARCH; PASTRYCOOKS' PRODUCTS

NOTES.

1. This Chapter does not cover :

- (a) Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing 50% or more by weight of cocoa (heading No. 18.06);

- (b) Biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (heading No. 23.07); or
- (c) Medicaments and other products of Chapter 30.

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

Tariff Heading.	Description.	Rate of duty.
(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	100% <i>ad val.</i>
19.03	Macaroni, spaghetti and similar products ..	100% <i>ad val.</i>
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	100% <i>ad val.</i>
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	100% <i>ad val.</i>
19.06		
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	100% <i>ad val.</i>
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion ..	100% <i>ad val.</i>

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.

Tariff Heading.	Description.	Rate of duty.
(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	100% <i>ad val.</i>
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	100% <i>ad val.</i>
20.03	Fruit preserved by freezing, containing added sugar	100% <i>ad val.</i>
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glaze or crystallised)	100% <i>ad val.</i>
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar	100% <i>ad val.</i>
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit :	
	A. Roasted nuts, including roasted ground-nuts	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
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	100% <i>ad val.</i>
	B. Grapefruit juice	100% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	C. Juice of any other citrus fruit	100% <i>ad val.</i>
	D. Pineapple juice	100% <i>ad val.</i>
	E. Tomato juice	100% <i>ad val.</i>
	F. Juice of any other fruit or vegetable	100% <i>ad val.</i>
	G. Mixtures of juices	100% <i>ad val.</i>

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. 30.3; or
- (e) Prepared enzymes of heading No. 35.07.

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.

Tariff Heading.	Description.	Rate of duty.
(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	125% <i>ad val.</i>
	B. Extracts, essences or concentrates, of tea or mate, and preparations with a basis of those extracts, essences or concentrates	125% <i>ad val.</i>
21.03	Mustard flour and prepared mustard	125% <i>ad val.</i>
21.04	Sauces; mixed condiments and mixed seasonings ..	125% <i>ad val.</i>
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	125% <i>ad val.</i>
	B. Homogenised composite food preparations ..	125% <i>ad val.</i>
21.06	Natural yeasts (active or inactive); prepared baking powders	100% <i>ad val.</i>
21.07	Food preparations not elsewhere specified or included	125% <i>ad val.</i>

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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
22.01	Waters, including spa waters and aerated waters; ice and snow :	
	A. Ordinary natural water and natural snow and ice	Free.
	B. Other	100% <i>ad val.</i>
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	100% <i>ad val.</i>
22.03	Beer made from malt	300% <i>ad val.</i>
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	300% <i>ad val.</i>
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol	300% <i>ad val.</i>
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	300% <i>ad val.</i>
22.07	Other fermented beverages (for example, cider, perry and mead)	300% <i>ad val.</i>
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80 ⁰ or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength	300% <i>ad val.</i>
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts) for the manufacture of beverages :	
	A. Whisky	300% <i>ad val.</i>
	B. Spirits obtained by distilling wine or grape mare (Brandy, Cognac, etc.)	300% <i>ad val.</i>
	C. Other	300% <i>ad val.</i>
22.10	Vinegar and substitutes for vinegar	175% <i>ad val.</i>

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED
ANIMAL FODDER

Tariff Heading.	Description.	Rate of duty.
(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	25% <i>ad val.</i>
	B. Flours and meals, of fish, crustaceans or molluscs, unfit for human consumption ..	25% <i>ad val.</i>
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	25% <i>ad val.</i>
	B. Of other cereals	25% <i>ad val.</i>
	C. Of leguminous vegetables	25% <i>ad val.</i>
23.03	Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues	25% <i>ad val.</i>
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils :	
	A. Of soya beans	25% <i>ad val.</i>
	B. Of ground-nuts	25% <i>ad val.</i>
	C. Of cotton seeds	25% <i>ad val.</i>
	D. Of linseed	25% <i>ad val.</i>
	E. Of sunflower seeds	25% <i>ad val.</i>
	F. Of palm nuts or kernels	25% <i>ad val.</i>
	G. Of coconut (copra)	25% <i>ad val.</i>
	H. Of rape or colza seeds	25% <i>ad val.</i>
	I. Other	25% <i>ad val.</i>
23.05	Wine lees; argol	25% <i>ad val.</i>
23.06	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included ..	25% <i>ad val.</i>
20.07	Sweetened forage; other preparations of a kind used in animal feeding	25% <i>ad val.</i>

**CHAPTER 24
TOBACCO**

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
24.01	Unmanufactured tobacco, tobacco refuse :	
	A. Tobacco, not stripped, flue cured, of the virginia type	Tk. 25.00 per kg.
	B. Tobacco, not stripped, other	Tk. 25.00 per kg.
	C. Tobacco, wholly or partly stripped, flue cured, of the virginia type	Tk. 25.00 per kg.
	D. Tobacco, wholly of partly stripped, other	Tk. 25.00 per kg.
	E. Tobacco refuse	Tk. 25.00 per kg.
24.02	Manufactured tobacco; tobacco extracts and essences :	
	A. Cigars and cheroots; cigarillos	300% <i>ad val.</i>
	B. Cigarettes	400% <i>ad val.</i>
	C. Other :	
	1. Manufactured tobacco	Tk. 100.00 per kg.
	2. Tobacco extracts and essences	125% <i>ad val.</i>

**SECTION V
MINERAL 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 flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in any heading in respect of the goods described therein.

2. This Chapter does not cover :

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02);
- (b) Ferrous earth colours containing 70% 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 or semi-precious stones (heading No. 71.02);
- (g) Cultured crystals (other than optical elements) weighing not less than 2.5g. each, of sodium chloride or of magnesium oxide, of heading No. 38.19; optical elements of sodium chloride or of 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 oxides; 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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water :	
	A. Common salt :	
	1. Imported in bulk, i.e., in packings of over 25 kg.	Tk. 150.00 per ton.
	2. Other	100% <i>ad val.</i>
	B. Pure sodium chloride	50% <i>ad val.</i>
	C. Other	25% <i>ad val.</i>
25.02	Unroasted iron pyrites	Free.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur : A. Rock sulphur for the manufacture of fertilizers .. B. Other	25% <i>ad val.</i> 25% <i>ad val.</i>
25.04	Natural graphite	40% <i>ad val.</i>
25.05	Natural sands of all kinds, whether or not coloured, other than metal bearing sands falling within heading No. 26.01	40% <i>ad val.</i>
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	50% <i>ad val.</i>
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 ..	50% <i>ad val.</i>
25.08	Chalk	50% <i>ad val.</i>
25.09		
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk A. Unground B. Ground	50% <i>ad val.</i> 50% <i>ad val.</i>
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide	50% <i>ad val.</i>
25.12	Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less	50% <i>ad val.</i>
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	50% <i>ad val.</i>
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing ..	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
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 ..	50% <i>ad val.</i>
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	50% <i>ad val.</i>
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 : A. Marble chips and powder B. Other	100% <i>ad val.</i> 50% <i>ad val.</i>
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)	50% <i>ad val.</i>
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	50% <i>ad val.</i>
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 B. Other	50% <i>ad val.</i> 50% <i>ad val.</i>
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime and cement	50% <i>ad val.</i>
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
25.23	Portland cement, ciment fondu, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker :	
	A. Portland cement	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
25.24	Asbestos	40% <i>ad val.</i>
25.25		
25.26	Mica, including splittings, mica waste	40% <i>ad val.</i>
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc	50% <i>ad val.</i>
25.28	Natural cryolite and natural chiolite	50% <i>ad val.</i>
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 ₃ BO ₃ calculated on the dry weight	50% <i>ad val.</i>
25.31	Feldspar, leucite, nepheline and nepheline syenite; fluorspar	50% <i>ad val.</i>
25.32	Mineral substances not elsewhere specified or included	
	A. Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides	50% <i>ad val.</i>
	B. Meerschau (whether or not in polished pieces) and amber; agglomerated meerschau and agglomerated amber in plates, rods, sticks or similar forms, not worked after moulding; jet	50% <i>ad val.</i>
	C. Natural arsenic sulphides	50% <i>ad val.</i>
	D. Strontianite (whether or not calcined) other than strontium oxides; mineral substances not elsewhere specified or included; broken pottery ..	50% <i>ad val.</i>

CHAPTER 26
METALLIC ORES, SLAG AND ASH

NOTES.

1. This Chapter does not cover :

- (a) Slag and similar industrial waste prepared as macadam (heading No. 25.17);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
- (c) Basic slag of Chapter 31;
- (d) Slag wool, rock wool or similar mineral wools (heading No. 68.07);
- (e) Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemelts and other waste and scrap, of precious metal (heading NO. 71.11); or
- (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of heading No. 26.01, the term "metallic ores" means minerals of 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 processes 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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
26.01	Metallic ores and concentrates and roasted iron pyrites :	
	A. Roasted iron pyrites (pyrites cinders), whether or not agglomerated	Free.
	B. Iron ores and concentrates, non-agglomerated ..	Free.
	C. Iron ore agglomerates (sinters, pellets, briquettes, etc.)	Free.
	D. Copper ores and concentrates	Free.
	E. Nickel ores and concentrates ..	Free.
	F. Aluminium ores and concentrates ..	Free.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	G. Lead ores and concentrates	Free.
	H. Zinc ores and concentrates	Free.
	I. Tin ores and concentrates	Free.
	J. Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more by weight ..	Free.
	K. Chromium ores and concentrates	Free.
	L. Tungsten ores and concentrates	Free.
	M. Ores and concentrates of molybdenum, niobium, tantalum, titanium, vanadium or zirconium ..	Free.
	N. Ores and concentrates of uranium or thorium ..	Free.
	O. Other base metal ores and concentrates ..	Free.
	P. Ores and concentrates of precious metals ..	Free.
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel	Free.
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds ..	Free.
26.04	Other slag and ash, including kelp	Free.

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; or
- (c) Mixed unsaturated hydrocarbons falling within heading Nos. 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 coal tar but which are obtained by the distillation of low temperature coal tar or other

mineral tars, by processing petroleum or by any other process, provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents.

3. References in heading No. 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, 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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal :	
	A. Anthracite, whether or not pulverised, but not agglomerated.	25% <i>ad val.</i>
	B. Other coal, whether or not pulverised, but not agglomerated	25% <i>ad val.</i>
	C. Briquettes, ovoids and similar solid fuels manufactured from coal	25% <i>ad val.</i>
27.02	Lignite, whether or not agglomerated :	
	A. Lignite, whether or not pulverised, but not agglomerated	25% <i>ad val.</i>
	B. Agglomerated lignite	25% <i>ad val.</i>
27.03	Peat (including peat litter), whether or not agglomerated :	
	A. Peat, whether or not compressed into bales, but not agglomerated	25% <i>ad val.</i>
	B. Agglomerated peat	25% <i>ad val.</i>
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	25% <i>ad val.</i>
	B. Coke and semi-coke of lignite or peat	25% <i>ad val.</i>
27.05		
27.05 (bis)	Coal gas, water gas, producer gas and similar gases ..	50% <i>ad val.</i>
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	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
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. Benzoyl	50% <i>ad val.</i>
	B. Toluene	50% <i>ad val.</i>
	C. Xylol	50% <i>ad val.</i>
	D. Other	50% <i>ad val.</i>
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	50% <i>ad val.</i>
	B. Pitch coke	50% <i>ad val.</i>
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	Tk. 4.00 per ton.
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 basic constituents of the preparations :	
	A. Motor spirit, including aviation spirit :	
	1. Motor spirit of H.B.O.C. type	Tk. 3.83 per gallon.
	2. Other motor spirits, including aviation spirit	Tk. 3.84 per gal
	B. Spirit type jet fuel	Tk. 0.85 per gal.
	C. Other light oils and preparations :	
	1. White spirit	Tk. 0.62 per gal.
	2. Naphtha	Tk. 64.60 per ton
	3. Other	50% <i>ad val.</i>
	D. Kerosene, including kerosene type jet fuel :	
	1. Kerosene type jet fuels :	

Tariff Heading.	Description.				Rate of duty.
(1)	(2)				(3)
	(a) J.P.I.	..	..	..	Tk. 0.90 per gal.
	(b) J.P.4	..	..	..	Tk. 1.11 per gal.
	(c) Other	..	..	..	Tk. 0.85 per gal.
	2. Other kerosene	..	..	..	Tk. 0.50 per gal.
E.	Other medium oils and preparations				50% <i>ad val.</i>
F.	Gas oils :				
	1. Light diesel oils	..	..	..	Tk. 0.84 ½ per gal.
	2. High speed diesel oils	..	..	..	Tk. 1.35 per gal.
	3. Other	..	..	..	50% <i>ad val.</i>
G.	Fuel oils :				
	1. Furnace oil	..	..	..	Tk. 0.45 per gal.
	2. Other	..	..	..	50% <i>ad val.</i>
H.	Lubricating oils, other heavy oils and preparations :				
	1. Lubricating oil, that is oil such as is not ordinarily used for any other purpose than lubrication, excluding any mineral oil which has its flashing point below 200 ^{OF} by Abel's close test				50% <i>ad val.</i>
	2. Mineral oil which has its flashing point at or above 200 OF and is ordinarily used for the batching of jute or other fibres	..			Tk. 0.38 per gal.
	3. Mineral oil for the manufacture of insecticides				50% <i>ad val.</i>
	4. Other :				
	(a) Partly refined petroleum including topped crudes	..	..	..	40% <i>ad val.</i>
	(b) Greases (mineral)	..	..	..	50% <i>ad val.</i>
	(c) Other	..	..	..	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
27.11	Petroleum gases and other gaseous hydrocarbons : A. Liquefied propane and butane B. Liquefied gaseous hydrocarbons, other than propane and butane C. Petroleum gases and other gaseous hydrocarbons in the gaseous state	50% <i>ad val.</i> 50% <i>ad val.</i> 50% <i>ad val.</i>
27.12	Petroleum jelly	75% <i>ad val.</i>
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured	50% <i>ad val.</i>
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals : A. Petroleum coke B. Other	75% <i>ad val.</i> 75% <i>ad val.</i>
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	75% <i>ad val.</i>
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)	75% <i>ad val.</i>
27.17	Electric current	Free.

SECTION VI

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

NOTES.

1. (a) Goods (other than radio-active ores) answering to a description in heading No. 28.50 or 28.51 are to be classified in those headings and in no other heading of this Schedule.
- (b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.49 or 28.52 are to be classified in those headings and in no other heading of this Section.

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

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 RADIO-ACTIVE ELEMENTS AND OF ISOTOPES

NOTES.

1. Except where their context of these Notes otherwise require, the headings of this Chapter are to be taken to apply only to :

- (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
- (b) Products mentioned in (a) above dissolved in water;
- (c) Products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transports 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 dithionities 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 complex cyanates, of inorganic bases (heading No. 28.48);
- (e) Solid hydrogen peroxide (heading No. 28.54), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.58) other than calcium cyanamide containing not more than 25% 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 Notes 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 2.5g. each, of the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.04), and precious metals and precious metal alloys falling within Chapter 71;

- (g) The metals, whether or not chemically pure, and metal alloys, falling within any heading No. 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. Heading 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 be applied only to :

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

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

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
I. CHEMICAL ELEMENTS		
28.01	Halogens (fluorine, chlorine, bromine and iodine) :	
	A. Chlorine	50% <i>ad val.</i>
	B. Fluorine, bromine and iodine	50% <i>ad val.</i>
28.02	Sulphur, sublimed or precipitated; colloidal sulphur ..	50% <i>ad val.</i>
28.03	Carbon (including carbon black)	50% <i>ad val.</i>
28.04	Hydrogen, rare gases and other non-metals :	
	A. Oxygen, nitrogen, hydrogen and rare gases ..	50% <i>ad val.</i>
	B. Selenium, tellurium, phosphorus, arsenic, silicon and boron	50% <i>ad val.</i>
28.05	Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof; mercury :	
	A. Mercury	50% <i>ad val.</i>
	B Alkali and alkaline – earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof	50% <i>ad val.</i>
II. INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS		
28.06	Hydrochloric acid and chlorosulphonic acid ..	50% <i>ad val.</i>
28.07		
28.08	Sulphuric acid; oleum	50% <i>ad val.</i>
28.09	Nitric acid; sulphonitric acids	50% <i>ad val.</i>
28.10	Phosphorus pentoxide and phosphoric acids (meta-,ortho- and pyro)	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
28.11		
28.12	Boric oxide and boric acid	50% <i>ad val.</i>
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water)	50% <i>ad val.</i>
III. HALOGEN AND SULPHUR COMPOUNDS OF NON-METALS		
28.14	Halides, oxyhalides and other halogen compounds of non-metals	50% <i>ad val.</i>
28.15	Sulphides of non-metals; phosphorus trisulphide	50% <i>ad val.</i>
IV. NORGANIC BASES AND METALLIC OXIDES, HYDROXIDES AND PEROXIDES		
28.16	Ammonia, anhydrous or in aqueous solution ..	50% <i>ad val.</i>
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium :	
	A. Sodium hydroxide (caustic soda), solid ..	50% <i>ad val.</i>
	B. Sodium hydroxide in aqueous solution ..	50% <i>ad val.</i>
	C. Potassium hydroxide (caustic potash); peroxides of sodium or potassium	50% <i>ad val.</i>
28.18	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium ..	50% <i>ad val.</i>
28.19	Zinc oxide and zinc peroxide	50% <i>ad val.</i>
28.20	Aluminium oxide and hydroxide; artificial corundum:	50% <i>ad val.</i>
	A. Aluminium oxide	50% <i>ad val.</i>
	B. Aluminium hydroxide	50% <i>ad val.</i>
	C. Artificial corundum	50% <i>ad val.</i>
28.21	Chromium oxides and hydroxides	50% <i>ad val.</i>
28.22	Manganese oxides	50% <i>ad val.</i>
28.23	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe ₂ O ₃	50% <i>ad val.</i>
28.24	Cobalt oxides and hydroxides; commercial cobalt oxides	50% <i>ad val.</i>
28.25	Titanium oxides	50% <i>ad val.</i>
28.26		

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
28.27	Lead oxides; red lead and orange lead	50% <i>ad val.</i>
28.28	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides :	50% <i>ad val.</i>
	A. Tin oxides (stannous oxide and stannic oxide) ..	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
V. METALLIC SALTS AND PEROXYSALTS, OF INORGANIC ACIDS		
28.29	Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts	50% <i>ad val.</i>
28.30	Chlorides, oxychlorides and hydroxychlorides; bromides and oxy bromides; iodides and oxyiodides ..	50% <i>ad val.</i>
28.31	Hypochlorites; commercial calcium hypochlorite; ethlorites; hypobromides :	
	A. Bleaching powder	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
28.32	Chlorates and parchlorates; bromates and perbromates; iodates and periodates	50% <i>ad val.</i>
28.33		
28.34		
28.35	Sulphides; polysulphides	50% <i>ad val.</i>
28.36	Dithionites, including those stabilised with organic substances; sulphonylates	50% <i>ad val.</i>
28.37	Sulphites and thiosulphates	50% <i>ad val.</i>
28.28	Sulphates (including alums) and persulphates :	
	A. Sodium sulphate, sodium hydrogen sulphate and pyrosulphate	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
28.29	Nitrites and nitrates	50% <i>ad val.</i>
28.40	Phosphites, hypophosphites and phosphates ..	50% <i>ad val.</i>
28.41		
28.42	Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate :	

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	A. Neutral sodium carbonate (Soda ash) ..	50% <i>ad val.</i>
	B. Carbonates (other than neutral sodium carbonate) and percarbonates; commercial ammonium carbonate containing ammonium carbamate ..	50% <i>ad val.</i>
28.43	Cyanides and complex cyanides	50% <i>ad val.</i>
28.44	Fulminates, cyanates and thiocyanates	50% <i>ad val.</i>
28.45	Silicates; commercial sodium and potassium silicates ..	50% <i>ad val.</i>
28.46	Borates and perborates	50% <i>ad val.</i>
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates)	50% <i>ad val.</i>
28.48	Other salts and peroxy salts of inorganic acids, but not including azides	50% <i>ad val.</i>
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	50% <i>ad val.</i>
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	50% <i>ad val.</i>
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	50% <i>ad val.</i>
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	50% <i>ad val.</i>
28.53		
28.54	Hydrogen peroxide (including solid hydrogen peroxide)	50% <i>ad val.</i>
28.55	Phosphides, whether or not chemically defined ..	50% <i>ad val.</i>
28.56	Carbides, whether or not chemically defined :	50% <i>ad val.</i>
	A. Calcium carbide	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	B. Carbides other than calcium carbide	50% <i>ad val.</i>
28.57	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined	50% <i>ad val.</i>
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	50% <i>ad val.</i>

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 diluted to standard strengths, 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) The 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 dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes or other colouring matter put up in forms or packings 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 lighters in containers of a capacity not exceeding 300 cm³ (heading No. 36.08);
- (i) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; or
- (k) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).

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

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

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

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

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

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

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

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

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

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

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.01	Hydrocarbons:	
	A. Ethylene	50% <i>ad val.</i>
	B. Propylene	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	C. Butylenes, butadienes and methylbutadienes ..	50% <i>ad val.</i>
	D. Other acyclic hydrocarbons	50% <i>ad val.</i>
	E. Cyclehexane	50% <i>ad val.</i>
	F. Benzene	50% <i>ad val.</i>
	G. Toluene	50% <i>ad val.</i>
	H. Xylenes	50% <i>ad val.</i>
	I. Styrene	50% <i>ad val.</i>
	J. Ethylbenzene	50% <i>ad val.</i>
	K. Other cyclic hydrocarbons	50% <i>ad val.</i>
29.02	Halogenated derivatives of hydrocarbons :	50% <i>ad val.</i>
	A. Vinyl chloride (chloroethylene)	50% <i>ad val.</i>
	B. Trichloroethylene	50% <i>ad val.</i>
	C. Tetrachloroethylene	50% <i>ad val.</i>
	D. Other	50% <i>ad val.</i>
29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	50% <i>ad val.</i>
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)	50% <i>ad val.</i>
	B. Propyl or isopropyl alcohols (propanols) ..	50% <i>ad val.</i>
	C. Butyl alcohols (butanols)	50% <i>ad val.</i>
	D. Octyl alcohols (octanols)	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	E. Ethylene glycol (ethanediol)	50% <i>ad val.</i>
	F. Other	50% <i>ad val.</i>
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% <i>ad val.</i>
	III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.06	Phenols and phenol-alcohols :	
	A. Phenol (hydroxybenzene) and its salts ..	50% <i>ad val.</i>
	B. Cresols and their salts	50% <i>ad val.</i>
	C. Other	50% <i>ad val.</i>
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	50% <i>ad val.</i>
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, EPOXIDES WITH A THREE OR FOUR MEMBER RING, ACETALS AND HEMI-ACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% <i>ad val.</i>
29.09	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives :	50% <i>ad val.</i>
	A. Ethylene oxide (oxiran)	50% <i>ad val.</i>
	B. Propylene oxide	50% <i>ad val.</i>
	C. Other	50% <i>ad val.</i>
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated sulphonated, nitrated or nitrosated derivatives ..	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
<u>V. ALDEHYDE-FUNCTION COMPOUNDS</u>		
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde	50% <i>ad val.</i>
29.12	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11 ..	50% <i>ad val.</i>
<u>VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS</u>		
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 :	50% <i>ad val.</i>
	A. Acetone	50% <i>ad val.</i>
	B. Ethyl methyl ketone	50% <i>ad val.</i>
	C. Other	50% <i>ad val.</i>
<u>VII. CARBOXYLIC ACIDS, AND THEIR ANHY- DRIDES, HALIDES, PEROXIDES AND PERACIDES, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</u>		
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	A. Acetic acid and its salts	50% <i>ad val.</i>
	B. Esters of acetic acid	50% <i>ad val.</i>
	C. Methacrylic acid and its salts and esters ..	50% <i>ad val.</i>
	D. Other	50% <i>ad val.</i>
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	A. Maleic anhydride	50% <i>ad val.</i>
	B. Phthalic anhydride	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	C. Dioctyl orthophthalates	50% <i>ad val.</i>
	D. Esters of terephthalic acid	50% <i>ad val.</i>
	E. Other	50% <i>ad val.</i>
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 :	50% <i>ad val.</i>
	A. Potassium and sodium citrates	50% <i>ad val.</i>
	B. Acetyl-salicylic acid in powder form	50% <i>ad val.</i>
	C. Other	50% <i>ad val.</i>
	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 lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% <i>ad val.</i>
29.20		
29.21	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% <i>ad val.</i>
	IX. NITROGEN-FUNCTION COMPOUNDS	
29.22	Amine-function compounds	50% <i>ad val.</i>
29.23	Single or complex oxygen-function amino compounds	50% <i>ad val.</i>
29.24	Quaternary ammonium salts and hydroxides; lecithins and other phosphoamino lipids	50% <i>ad val.</i>
29.25	Carboxamide-function compounds; amide-function compounds of carbonic acid	50% <i>ad val.</i>
29.26	Croboxamide-function compounds (including ortho-benzoic sulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine)	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
29.27	Nitrile-function compounds :	
	A. Acrylonitrile	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
29.28	Diazo-, azo- and azoxy-compounds	50% <i>ad val.</i>
29.29	Organic derivatives of hydrazine or of hydroxylamine	50% <i>ad val.</i>
29.30	Compounds with other nitrogen-functions	50% <i>ad val.</i>
	X. ORGANO-INORGANIC COMPOUNDS AND HETEROCYCLIC COMPOUNDS	
29.31	Organo-sulphur compounds	50% <i>ad val.</i>
29.32		
29.33	Organo-mercury compounds	50% <i>ad val.</i>
29.34	Other organo-inorganic compounds	50% <i>ad val.</i>
29.35	Heterocyclic compounds; nucleic acids :	
	A. Lactams	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
29.36	Sulphonamides	50% <i>ad val.</i>
29.37	Sultones and sultams	50% <i>ad val.</i>
	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 ..	50% <i>ad val.</i>
29.39	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones :	
	A. Insulin	50% <i>ad val.</i>
	B. Pituitary (anterior) and similar hormones ..	50% <i>ad val.</i>
	C. Adrenal cortical hormones	50% <i>ad val.</i>
	D. Other	50% <i>ad val.</i>
29.40	XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
29.41	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives ..	50% <i>ad val.</i>
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives ..	50% <i>ad val.</i>
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	50% <i>ad val.</i>
29.44	Antibiotics :	
	A. Penicillins and their derivatives	50% <i>ad val.</i>
	B. Streptomycins and their derivatives	50% <i>ad val.</i>
	C. Tetracyclines and their derivatives	50% <i>ad val.</i>
	D. Other	50% <i>ad val.</i>
29.45	Other organic compounds	50% <i>ad val.</i>

CHAPTER 30

PHARMACEUTICAL PRODUCTS

NOTES :

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

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

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

(A) As unmixed products :

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

(B) As products which have been mixed :

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

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

- (a) Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.06);
- (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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
30.1	Organo-therapeutic glands or other organs, dried, whether or not powdered, organo-therapeutic extracts of glands or other organs or of their secretion; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	25% <i>ad val.</i>
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products	25% <i>ad val.</i>
	A. Antisera and microbial vaccines	25% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
30.03	Medicaments (including veterinary medicaments) :	
	A. Containing antibiotics or derivative thereof	25% <i>ad val.</i>
	B. Containing hormones or products with a hormone function but containing neither antibiotics nor derivatives thereof	25% <i>ad val.</i>
	C. Containing alkaloids or derivatives thereof but containing neither hormones nor products with a hormone function, nor antibiotics nor derivatives of antibiotics ..	25% <i>ad val.</i>
	D. Other	50% <i>ad val.</i>
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 ..	25% <i>ad val.</i>
30.05	Other pharmaceutical goods	25% <i>ad val.</i>

CHAPTER 31

FERTILISERS

NOTES.

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

- (A) Goods which answer to one or other of the descriptions given below:
- (i) Sodium nitrate containing not more than 16.3% 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) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

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

(D) Liquid fertilisers consisting of the goods of sub-paragraphs 1(A)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or 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 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 No. 31.05 :

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

(i) Crude natural potassium salts (for example, carnallite, kainite and sylvinit);

(ii) Crude potassium salts obtained by the treatment of residues of beet molasses;

- (iii) Potassium chloride, whether or not pure, except as provided in Note 6 (c) below :
 - (iv) Potassium sulphate containing not more than 52% 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 the 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 description in Note 1(A), 2(A), 3(A) or 4 (above); or
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5g each, of heading No. 38.19; opticalements of potassium chloride (heading No. 90.01).

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
31.01	Guano and other natural animals or vegetable fertilizers, whether or not mixed together, but not chemically treated	50% <i>ad val.</i>
31.02	Mineral or chemical fertilizer, nitrogenous :	
	A. Sodium nitrate, natural, containing not more than 16.3% by weight of nitrogen	50% <i>ad val.</i>
	B. Ammonium nitrate	50% <i>ad val.</i>
	C. Ammonium sulphonitrate	50% <i>ad val.</i>
	D. Ammonium sulphate	50% <i>ad val.</i>
	E. Calcium nitrate containing not more than 16% by weight of nitrogen; calcium nitrate-magnesium nitrate	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	F. Calcium cyanamide containing not more than 25% by weight of nitrogen	50% <i>ad val.</i>
	G. Urea	50% <i>ad val.</i>
	H. Other	50% <i>ad val.</i>
31.03	Mineral or chemical fertilizers, phosphatic :	
	A. Basic slag	50% <i>ad val.</i>
	B. Superphosphates	50% <i>ad val.</i>
	C. Other	50% <i>ad val.</i>
31.04	Mineral or chemical fertilizers, potassic :	50% <i>ad val.</i>
	A. Potassium salts, crude natural	50% <i>ad val.</i>
	B. Potassium Chloride	50% <i>ad val.</i>
	C. Potassium sulphate containing not more than 52% by weight of K ₂ O.	50% <i>ad val.</i>
	D. Other	50% <i>ad val.</i>
31.05	Other fertilisers; goods of the present chapter in tables, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg.	
	A. Fertilizers, not elsewhere specified, containing the three fertilising substances : nitrogen, phosphorus and potassium	50% <i>ad val.</i>
	B. Fertilizers, not elsewhere specified, containing the two fertilising substances : nitrogen and phosphorus	50% <i>ad val.</i>
	C. Fertilizers, not elsewhere specified, containing the two fertilising substances : nitrogen and potassium	50% <i>ad val.</i>
	D. Other fertilizers, 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.	50% <i>ad val.</i>

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 stabilised 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 plastic, rubber or similar materials or as ingredients in preparations for printing textiles. The headings are not to be applied, however, to prepared pigments, falling within heading No. 32.09.
4. Heading No. 32.09 is to be taken to include solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.06 in volatile organic solvents if, and only if, the weight of the solvent exceeds 50% of the weight of the solution.
5. The expression “colouring matter” in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression “stamping foils” in heading No. 32.09 is to be taken to apply only to products of a kind used for printing for example, book covers or hat bands and consisting of :
 - (a) Thin sheets composed of metallic powder (including powder of precious metal), or pigment, agglomerated with glue, gelatin, or other binder; or
 - (b) Metal (for example, gold or aluminium) or pigment, deposited on paper, artificial plastic material or other support.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
32.01	Tanning extracts of vegetable origin; tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives ..	50% <i>ad val.</i>
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)	50% <i>ad val.</i>
32.04	Colouring matter of vegetable origin (including dye-wood extract and other vegetable dyeing extracts but excluding indigo) or of animal origin ..	50% <i>ad val.</i>
32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo :	
	A. Synthetic organic dyestuffs (including pigment dyestuffs)	50% <i>ad val.</i>
	B. Others	50% <i>ad val.</i>
32.06	Colour lakes	50% <i>ad val.</i>
32.07	Other colouring matter; inorganic products of a kind used as luminophores	50% <i>ad val.</i>
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	75% <i>ad val.</i>
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)	75% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	B. Other paints and enamels; varnishes and lacquers; solutions as defined in note 4 to this Chapter ..	125% <i>ad val.</i>
	C. Pigments in paints or enamel media	75% <i>ad val.</i>
	D. Other, including distempers	125% <i>ad val.</i>
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	75% <i>ad val.</i>
32.11	Prepared driers	75% <i>ad val.</i>
32.12	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements	75% <i>ad val.</i>
32.13	Writing ink, printing ink and other inks :	
	A. Printing ink	50% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS AND TOILET PREPARATIONS

NOTES.

1. This Chapter does not cover :

- (a) Compound alcoholic preparations (known as "concentrated extracts"), for the manufacture of beverages, 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.

Tariff Heading.	Description.	Rate of duty.
(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 deterpenation of essential oils	150% <i>ad val.</i>
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 ..	125% <i>ad val.</i>
33.05		
33.06	Perfumery, cosmetics and toilet preparations; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses : A. Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses B. Other	150% <i>ad val.</i> 300% <i>ad val.</i>

CHAPTER 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING AND SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES AND "DENTAL WAXES"

NOTES.

1. This Chapter does not cover :

- (a) Separate chemically defined compounds; or

- (b) Dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (heading No. 33.06).

2. For the purposes of heading No. 34.01, the expression “soap” is to be taken to apply only to soap soluble in water. Soap and other products falling within heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, 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 oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 of Chapter 27.

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

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

The heading is to be taken not to apply to :

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

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
34.01	Soap; organic-surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap :	
	A. Medicated soap	125% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap	75% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
34.03	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals ..	50% <i>ad val.</i>
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents ..	50% <i>ad val.</i>
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04	150% <i>ad val.</i>
34.06	Candles, tapers, night-lights and the like	150% <i>ad val.</i>
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms	100% <i>ad val.</i>

CHAPTER 35
ALBUMINOIDAL SUBSTANCES; GLUES; ENZYMES.

NOTES.

1. This Chapter does not cover :

- (a) Yeast (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 Chapter 34; or
- (e) Gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading No. 35.05, the term "dextrins" 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 content exceeding 10% fall in heading No. 17.02.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
35.01	Casein, caseinates and other casein derivatives; casein glues	50% <i>ad val.</i>
35.02	Albumins, albuminates and other albumin derivatives	50% <i>ad val.</i>
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 ..	100% <i>ad val.</i>
35.04	Peptones and other protein substances (excluding enzymes of heading No. 35.07) and their derivatives; hide powder whether or not chromed	50% <i>ad val.</i>
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	100% <i>ad val.</i>
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. ..	75% <i>ad val.</i>
35.07	Enzymes; prepared enzymes not elsewhere specified or included :	
	A. Rennet	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>

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

- (b) Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cm³; and
- (c) Resin torches, firelighters and the like.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
36.01	Propellant powders	100% <i>ad val.</i>
36.02	Prepared explosives, other than propellant powders	100% <i>ad val.</i>
36.03		
36.04	Safety fuses; detonating fuses; percussion and detonating caps; igniters; detonators	100% <i>ad val.</i>
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets)	100% <i>ad val.</i>
36.06	Matches (excluding Bengal matches)	100% <i>ad val.</i>
36.07		
36.08	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials	100% <i>ad val.</i>

CHAPTER 37

PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS.

NOTES.

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

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

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paper-boards or cloth	100% <i>ad val.</i>
37.02	Film in rolls, sensitised, unexposed, perforated or not	100% <i>ad val.</i>
37.03	Sensitised paper, paper board and cloth, unexposed or exposed but not developed	100% <i>ad val.</i>
37.04	Sensitised plates and film, exposed but not developed, negative or positive	100% <i>ad val.</i>
37.05	Plates unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive	100% <i>ad val.</i>
37.06		
37.07	Cinematograph films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive	100% <i>ad val.</i>
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography ..	100% <i>ad val.</i>

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

NOTES.

1. This Chapter does not cover :

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

(1) Artificial graphite (heading No. 38.01);

(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 Note 2(a), 2(c), 2(d) or 2(f) below.

(b) Mixtures of chemicals and foodstuffs 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 this 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) Fusel oil;
- (c) Ink removers put up in packings for sale by retail;
- (d) Stencil correctors put up in packings for sale by retail;
- (e) Ceramic firing testers, fusible (for example, Seger cones);
- (f) Plasters specially prepared for use in dentistry; and
- (g) 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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil	50% <i>ad val.</i>
38.02		
38.03	Activated carbon; activated natural mineral products; animal black, including spent animal black ..	50% <i>ad val.</i>
38.04		
38.05	Tall oil	50% <i>ad val.</i>
38.06	Concentrated sulphite lye	50% <i>ad val.</i>
38.07	Spirits of turpentine (gum, wood and sulphate) and other turpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol)	100% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
38.08	Rosin and resin acids, and derivatives thereof other than easter gums included in heading No. 39.05; rosin spirit and rosin oils	50% <i>ad val.</i>
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	50% <i>ad val.</i>
38.10		
38.11	Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant-growth regulators and similar products, put up in forms or packings for sale by retail or as preparations of articles (for example, sulphur-treated bands, wicks and candles, fly-papers) :	
	A. Disinfectants	75% <i>ad val.</i>
	B. Insecticides	75% <i>ad val.</i>
	C. Fungicides	75% <i>ad val.</i>
	D. Weed-killers (herbicides)	75% <i>ad val.</i>
	E. Other	75% <i>ad val.</i>
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	50% <i>ad val.</i>
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	50% <i>ad val.</i>
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils	50% <i>ad val.</i>
38.15	Prepared rubber accelerators	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
38.16	Prepared culture media for development of micro organisms	Free.
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	50% <i>ad val.</i>
38.18	Composite solvents and thinners for varnishes and similar products	50% <i>ad val.</i>
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	50% <i>ad val.</i>
	B. Refractory cements, mortars and similar compositions	50% <i>ad val.</i>
	C. Other	50% <i>ad val.</i>

SECTION VII

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

NOTE.

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.

1. This Chapter does not cover :

- (a) Stamping foils of heading No. 32.09;
- (b) Artificial waxes (heading No. 34.04);
- (c) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (d) Saddlery or harness (heading No. 42.01 or travel goods, handbags or other receptacles falling within heading No. 42.02);
- (e) Plaits, wickerwork or other articles falling within Chapter 46;
- (f) Goods falling within Section XI (textiles and textile 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;
- (ij) Articles falling within Section XVI (machines and mechanical or electrical appliances);
- (k) Parts of aircraft 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); or
- (r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98.

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

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

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

- (a) Liquid or pasty (including emulsions, dispersions and solutions);
- (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.

Tariff Heading.	Description.	Rate of duty.
(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	100% <i>ad val.</i>
	B. Phenoplasts :	
	1. In primary forms	100% <i>ad val.</i>
	2. In the form of plates, sheets, films, foil or strip	100% <i>ad val.</i>
	3. In other forms, including waste and scrap ..	100% <i>ad val.</i>
	C. Aminoplasts :	

Tariff Heading.	Description.	Rate of duty.
	1. In primary forms	100% <i>ad val.</i>
	2. In the form of plates, sheets, film, foil or strip ..	100% <i>ad val.</i>
	3. In other forms, including waste and scrap ..	100% <i>ad val.</i>
D.	Alkyds and other polyesters :	
	1. In primary forms	100% <i>ad val.</i>
	2. In the form of plates, sheets, film, foil or strip ..	100% <i>ad val.</i>
	3. In other forms, including waste and scrap ..	100% <i>ad val.</i>
E.	Polyamides :	
	1. In primary forms	100% <i>ad val.</i>
	2. In the form of plates, sheets, film, foil or strip ..	100% <i>ad val.</i>
	3. In other forms, including waste and scrap ..	100% <i>ad val.</i>
F.	Polyurethanes :	
	1. In primary forms	100% <i>ad val.</i>
	2. In other forms, including waste and scrap ..	100% <i>ad val.</i>
G.	Epoxide resins :	
	1. In primary forms	100% <i>ad val.</i>
	2. In other forms, including waste and scrap ..	100% <i>ad val.</i>
H.	Silicones	
I.	Other condensation, polycondensation or polyaddition products :	100% <i>ad val.</i>
	1. In primary forms	100% <i>ad val.</i>
	2. other..	100% <i>ad val.</i>
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) :	

Tariff Heading.	Description.	Rate of duty.
A.	Ion exchangers	100% <i>ad val.</i>
B.	Polyethylene :	
1.	In primary forms	100% <i>ad val.</i>
2.	In the form of monofil, seamless tubes, rods, sticks or profile shapes	100% <i>ad val.</i>
3.	In the form of plates, sheets, film, foil or strip ..	100% <i>ad val.</i>
4.	In the form of waste and scrap	100% <i>ad val.</i>
C.	Polypropylene :	
1.	In primary forms	100% <i>ad val.</i>
2.	In the form of plates, sheets, film, foil or strip ..	100% <i>ad val.</i>
3.	In other forms, including waste and scrap ..	100% <i>ad val.</i>
D.	Polystyrene and its copolymers :	
1.	In primary forms	100% <i>ad val.</i>
2.	In the form of monofil, seamless tubes, rods, sticks or profile shapes	100% <i>ad val.</i>
3.	In the form of plates, sheets, film, foil or strip ..	100% <i>ad val.</i>
4.	In the form of waste and scrap	100% <i>ad val.</i>
E.	Polyvinyl chloride :	
1.	In primary forms	100% <i>ad val.</i>
2.	In the form of monofil, seamless tubes, rods, sticks or profile shapes	100% <i>ad val.</i>
3.	In the form of plates, tiles or strip of the types used for flooring	150% <i>ad val.</i>
4.	In the form of plates, sheets, strip, film or foil (other than those of sub-head E-3) ..	100% <i>ad val.</i>
5.	In the form of waste or scrap	100% <i>ad val.</i>
F.	Copolymers of vinyl chloride and vinyl acetate:	
1.	In primary forms	100% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
	2. In the form of monofil, seamless tubes, rods, sticks or profile shapes	100% <i>ad val.</i>
	3. In the form of plates, tiles or strip of the types used for flooring	150% <i>ad val.</i>
	4. In the form of plates, sheets, strip, film or foil (other than those of sub-head F-3) ..	100% <i>ad val.</i>
	5. In the form of waste or scrap ..	100% <i>ad val.</i>
	G. Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers :	
	1. In primary forms	100% <i>ad val.</i>
	2. In the form of plates, sheets, strip, film or foil	100% <i>ad val.</i>
	3. In the forms, including waste and scrap ..	100% <i>ad val.</i>
	H. Polyvinyl acetate	100% <i>ad val.</i>
	I. Other polymerisation or copolymerisation products :	
	1. In primary forms	100% <i>ad val.</i>
	2. Other	100% <i>ad val.</i>
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre :	
	A. Regenerated cellulose :	
	1. In primary forms	100% <i>ad val.</i>
	2. Other	100% <i>ad val.</i>
	B. Cellulose nitrates, non-plasticised :	
	1. In primary forms	100% <i>ad val.</i>
	2. Other	100% <i>ad val.</i>
	C. Cellulose nitrates, plasticised	
	1. In primary forms	100% <i>ad val.</i>
	2. Other	100% <i>ad val.</i>
	D. Cellulose acetates, non-plasticised :	

Tariff Heading.	Description.	Rate of duty.
	1. In primary forms	100% <i>ad val.</i>
	2. Other	100% <i>ad val.</i>
E.	Cellulose acetates, plasticised :	
	1. In primary forms	100% <i>ad val.</i>
	2. Other	100% <i>ad val.</i>
F.	Other chemical derivatives of cellulose, non-plasticised :	
	1. In primary forms	100% <i>ad val.</i>
	2. Other	100% <i>ad val.</i>
G.	Other chemical derivatives of cellulose, plasticised :	
	1. In primary forms	100% <i>ad val.</i>
	2. Other	100% <i>ad val.</i>
H.	Vulcanised fibre	100% <i>ad val.</i>
39.04	Hardened proteins (for example, hardened casein and hardened gelatin) :	
	1. In primary forms	100% <i>ad val.</i>
	2. Other	100% <i>ad val.</i>
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber) ..	
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn :	
	A. Alginic acid, its salts and esters	100% <i>ad val.</i>
	B. Other :	
	1. In primary forms	100% <i>ad val.</i>
	2. Other	100% <i>ad val.</i>
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06 :	

Tariff Heading.	Description.	Rate of duty.
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	150% <i>ad val.</i>
B.	Sanitary or toilet articles	150% <i>ad val.</i>
C.	Ornamental articles and objects of personal adornment	150% <i>ad val.</i>
D.	Office or school supplies	100% <i>ad val.</i>
E.	Articles of apparel and clothing accessories ..	150% <i>ad val.</i>
F.	Articles for electric lighting	150% <i>ad val.</i>
G.	Roller blinds, Venetian blinds and similar articles, and parts thereof	150% <i>ad val.</i>
H.	Other	150% <i>ad val.</i>

CHAPTER 40

RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

NOTES.

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

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

- (a) Knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting, of rubberised knitted or crocheted fabric, of heading No. 40.10); other elastic fabric or articles thereof;
- (b) Textile 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 material; and articles of those fabrics;
- (d) Felt impregnated or coated with rubber and containing more than 50% by weight of textile material, and articles thereof;
- (e) Bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof;
- (f) Fabrics composed of parallel textile yarns agglomerated with rubber irrespective of their weight per square metre, and articles thereof.

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

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

- (a) Footwear or parts thereof falling within Chapter 64;
- (b) Headgear or parts thereof (including bathing caps) falling within Chapter 65;
- (c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI;
- (d) Articles falling within Chapter 90, 92, 94 or 96;
- (e) 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 18⁰ and 29⁰C, 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), polybutadiene-styrene (SBR), polychlorobutadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) 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 abovementioned 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 (other than colouring matter added solely for the purpose of identification), or with any other substance; however, latex merely stabilised or concentrated, and thermo-sensitive and electro-positive latex are to be classified in heading No. 40.01 or 40.02 as the case may be;
- (b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation; or
- (c) Mixtures of any of the products specified in Note 1 to the present Chapter, whether or not compounded with any other substance.

6. Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds 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 un-vulcanised 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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	I. RAW RUBBER	
40.01	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber; balata, gutta-percha and similar natural gums:	
	A. Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex ..	50% <i>ad val.</i>
	B. Natural rubber other than latex	50% <i>ad val.</i>
	C. Other	50% <i>ad val.</i>
40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils:	
	A. Polybutadiene-styrene latex, whether or not pre-vulcanised	50% <i>ad val.</i>
	B. Other synthetic rubber latex;, whether or not pre-vulcanised	50% <i>ad val.</i>
	C. Polybutadiene (BR)	50% <i>ad val.</i>
	D. Polychlorobutadiene (CR)	50% <i>ad val.</i>
	E. Polybutadiene-styrene (SBR)	50% <i>ad val.</i>
	F. Butyl rubber (IIR)	50% <i>ad val.</i>
	G. Other synthetic rubbers; factice derived from oils	50% <i>ad val.</i>
40.03	Reclaimed rubber	50% <i>ad val.</i>
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	25% <i>ad val.</i>
	II. UNVULCANISED RUBBER	
40.05	Plates, sheets and strip, of un-vulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of un-vulcanised natural or synthetic rubber compounded ready for vulcanisation; un-vulcanised 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 master-batch	100% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
40.06	Un-vulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes, and profile shapes, solutions and dispersions); articles of un-vulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs) ..	50% <i>ad val.</i>
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	50% <i>ad val.</i>
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber	100% <i>ad val.</i>
40.09	Piping and tubing, of unhardened vulcanised rubber	100% <i>ad val.</i>
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber	125% <i>ad val.</i>
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	125% <i>ad val.</i>
	B. New pneumatic tyres of a kind normally used on buses or lorries and trucks	125% <i>ad val.</i>
	C. New pneumatic tyres of a kind normally on aircraft ..	100% <i>ad val.</i>
	D. New pneumatic tyres of a kind normally used on motor cycles (including motor scooters) or bicycles	100% <i>ad val.</i>
	E. Inner tubes	125% <i>ad val.</i>
	F. Other, including rethreaded tyres	100% <i>ad val.</i>
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	100% <i>ad val.</i>
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber	100% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
40.14	Other articles of unhardened vulcanised rubber ..	100% <i>ad val.</i>
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 ..	100% <i>ad val.</i>
40.16	Articles of hardened rubber (ebonite and vulcanite) ..	100% <i>ad val.</i>

SECTION VIII

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

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

NOTES.

1. This Chapter does not cover:

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

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

Tariff Heading.	Description.	Rate of duty.
(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 ..	100% <i>ad val.</i>
	B. Calf skins	100% <i>ad val.</i>
	C. Goat skins and kid skins	100% <i>ad val.</i>
	D. Sheep or lamb skins with the wool on ..	100% <i>ad val.</i>
	E. Sheep or lamb skins without the wool ..	100% <i>ad val.</i>
	F. Other	100% <i>ad val.</i>
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	125% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06 or 41.08	125% <i>ad val.</i>
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06 or 41.08	125% <i>ad val.</i>
41.05	Other kinds of leather, except leather falling within heading No. 41.06 or 41.08	125% <i>ad val.</i>
41.06	Chamois-dressed leather	125% <i>ad val.</i>
41.07		
41.08	Patent leather and imitation patent leather; moralised leather	125% <i>ad val.</i>
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	125% <i>ad val.</i>
41.10	Composition leather with a basis of leather or leather fibre, in slabs in sheets or in rolls	125% <i>ad val.</i>

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 fur skin or artificial fur or to which fur skin 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
- (j) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.

2. 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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kinds of animal	150% <i>ad val.</i>
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for	

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric:	
	A. Hand bags	150% <i>ad val.</i>
	B. Travel goods and toilet-cases	150% <i>ad val.</i>
	C. Satchels and brief-cases	150% <i>ad val.</i>
	D. Other	150% <i>ad val.</i>
42.03	Articles of apparel and clothing accessories, of leather or of composition leather	150% <i>ad val.</i>
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes	150% <i>ad val.</i>
42.05	Other articles of leather or of composition leather	150% <i>ad val.</i>
42.06	Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons:	
	A. Tendons made up as machinery belting and laces for machinery belting	50% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>

CHAPTER 43 FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

NOTES.

1. Throughout this Schedule, references to fur-skins, other than to raw fur-skins 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) Bird-skins or parts of bird-skins, 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 fur-skin or of leather and artificial fur (heading No. 42.03);

- (d) Articles falling within Chapter 64;
- (e) Headgear or parts thereof falling within Chapter 65; or
- (f) 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 fur-skins or parts thereof (excluding “dropped” skins) sewn together in rectangles, crosses or trapeziums, without the addition of other materials. Other assembled skins ready for immediate use (or requiring only cutting to become ready for use), and skins or parts of skins sewn together in the form of garments or parts of 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 fur-skin or artificial fur or to which fur-skins or artificial fur or to which fur-skins 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 fur-skins consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other material, but does not include imitation fur-skins obtained by weaving (heading No. 58.04, for example).

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
43.01	Raw fur-skins:	
	A. Of mink	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
43.02	Fur-skins, tanned or dressed, including fur-skins assembled in plates, crosses and similar forms; pieces or cuttings, of fur-skin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)	125% <i>ad val.</i>
43.03	Articles of fur-skins	200% <i>ad val.</i>
43.04	Artificial fur and articles made thereof	200% <i>ad val.</i>

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAINTING 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);
- (j) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (k) Musical instruments or parts thereof (Chapter 92);
- (l) Parts of firearms (heading No. 93.06);
- (m) Furniture or parts thereof falling within Chapter 94;
- (n) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
- (o) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 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.

Tariff Heading.	Description.	Rate of duty.
(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	50% <i>ad val.</i>
	B. Wood waste, including sawdust	50% <i>ad val.</i>
44.02	Wood charcoal (including shell and nut charcoal) agglomerated or not	50% <i>ad val.</i>
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down:	
	A. Pulpwood	125% <i>ad val.</i>
	B. Saw-logs and veneer logs, of coniferous species ..	125% <i>ad val.</i>
	C. Saw-logs and veneer logs, of coniferous species ..	125% <i>ad val.</i>
	D. Other	125% <i>ad val.</i>
44.04	Wood, roughly squared or half-squared, but not further manufactured:	
	A. Of coniferous species	125% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm:	
	A. Of coniferous species	125% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
44.06		
44.07	Railway or tramway sleepers of wood	100% <i>ad val.</i>
44.08		
44.09	Hoop-wood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chip-wood; 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	125% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	B. Other	125% <i>ad val.</i>
44.10		
44.11	Fibre building board of wood or other vegetable material, whether or not bonded with natural or artificial resins or with other organic binders:	
	A. Compressed fibre building board (hardboard) ..	125% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
44.12	Wood wool and wood flour	125% <i>ad val.</i>
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	125% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
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.	125% <i>ad val.</i>
44.15	Plywood, block-board, lamin-board, batten-board and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry:	
	A. Plywood consisting solely of sheets of wood ..	125% <i>ad val.</i>
	B. Block-board, lamin-board, batten-board and similar laminated wood products	125% <i>ad val.</i>
	C. Other	125% <i>ad val.</i>
44.16	Cellular wood panels, whether or not faced with base metal	125% <i>ad val.</i>
44.17	“Improved” wood, in sheets, blocks or the like ..	125% <i>ad val.</i>
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	125% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards	125% <i>ad val.</i>
44.20	Wooden picture frames, photograph frames, mirror frames and the like	125% <i>ad val.</i>
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings	125% <i>ad val.</i>
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, including staves ..	125% <i>ad val.</i>
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)	125% <i>ad val.</i>
44.24	Household utensils of wood	150% <i>ad val.</i>
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood	125% <i>ad val.</i>
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	125% <i>ad val.</i>
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	150% <i>ad val.</i>
44.28	Other articles of wood	125% <i>ad val.</i>

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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
45.01	Natural cork, un-worked, crushed, granulated or ground; waste cork	40% <i>ad val.</i>
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	50% <i>ad val.</i>
45.03	Articles of natural cork	75% <i>ad val.</i>
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:	
	A. Agglomerated cork in blocks, slabs, sheets, rods and tubes	50% <i>ad val.</i>
	B. Articles of agglomerated cork	75% <i>ad val.</i>

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, un-spun 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, or monofil or strip of Chapter 51.

2. This Chapter does not cover:

- (a) Twine, cordage, ropes or cables, plaited or not (heading No. 59.04);
- (b) Footwear or headgear or parts thereof falling within Chapter 64 or 65;
- (c) Vehicles and bodies for vehicles, of basket-ware (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 “plating materials” placed side by side and bound together, in the form of sheets, whether the binding materials are of spun textile fibre or not.

Tariff Heading.	Description.	Rate of duty.
(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 ..	100% <i>ad val.</i>
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	125% <i>ad val.</i>

SECTION X

PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47

PAPER-MAKING MATERIAL

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable materials:	
	A. Mechanical wood pulp	40% <i>ad val.</i>
	B. Chemical wood pulp, dissolving grades	40% <i>ad val.</i>
	C. Chemical wood pulp, soda or sulphate, unbleached	40% <i>ad val.</i>
	D. Chemical wood pulp, soda or sulphate, bleached or semi-bleached (other than dissolving grades)..	40% <i>ad val.</i>
	E. Chemical wood pulp, sulphite, unbleached ..	40% <i>ad val.</i>
	F. Chemical wood pulp, sulphite, bleached or semi-bleached (other than dissolving grades) ..	40% <i>ad val.</i>
	G. Semi-chemical wood pulp	40% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	H. Pulp, other than wood pulp	40% <i>ad val.</i>
47.02	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in papermaking:	
	A. Newspaper, old, packed in bales, bags or otherwise	75% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>

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 (headings Nos. 39.01 to 39.06), or vulcanised fibre (heading No. 39.03), or articles of such materials (heading No. 39.07);
- (f) Goods falling within heading No. 42.02 (for example, travel goods);
- (g) Articles falling within any heading in Chapter 46 (manufactures of plaiting material);
- (h) Paper yarn or textile articles of paper yarn (Section XI);
- (ij) 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) or 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 calendaring, super-calendaring, glazing or similar finishing, including false water-marking, and also to paper and paperboard coloured or marbled 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 headings Nos. 48.01 to 48.07 is to be classified under that one of such headings which occurs latest in this Schedule.

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

- (a) In strips or rolls of a width not exceeding 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 hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3, within heading No. 48.01.

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, being:
 - (i) Paper with one or with two margins, with or without guide marks; or
 - (ii) Paper without margins, surface-coloured or design-printed, coated or embossed of a width not exceeding 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 Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.

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

Tariff Heading.	Description.	Rate of duty.
(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	100% <i>ad val.</i>
	B. Printing paper (other than newsprint) and writing paper	100% <i>ad val.</i>
	C. Kraft liner	100% <i>ad val.</i>
	D. Sack kraft paper	100% <i>ad val.</i>
	E. Other kraft paper and paperboard ..	100% <i>ad val.</i>
	F. Semi-chemical fluting paper	100% <i>ad val.</i>
	G. Sulphite wrapping paper	100% <i>ad val.</i>
	H. Other paper and paperboard	100% <i>ad val.</i>
48.02		100% <i>ad val.</i>
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	75% <i>ad val.</i>
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	75% <i>ad val.</i>
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), crepped, crinkled, embossed or perforated, in rolls or sheets:	
	A. Kraft paper, crepped or crinkled, whether or not embossed or perforated	75% <i>ad val.</i>
	B. Crepped or crinkled paper, whether or not embossed or perforated, other than kraft, for household or toilet use ..	75% <i>ad val.</i>
	C. Other crepped or crinkled paper, whether or not embossed or perforated	75% <i>ad val.</i>
	D. Other	75% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
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	100% <i>ad val.</i>
	B. Paper and paperboard (other than printing or writing paper), coated or impregnated with artificial or synthetic resins (excluding adhesives)	100% <i>ad val.</i>
	C. Tarred, bituminized or asphalted paper and paperboard	100% <i>ad val.</i>
	D. Other	100% <i>ad val.</i>
48.08	Filter blocks, slabs and plates, of paper pulp ..	100% <i>ad val.</i>
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	100% <i>ad val.</i>
48.11	Wallpaper and lincrusta; window transparencies of paper	150% <i>ad val.</i>
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 ..	150% <i>ad val.</i>
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	75% <i>ad val.</i>
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 ..	150% <i>ad val.</i>
48.15	Other paper and paperboard, cut to size or shape:	
	A. Toilet paper in rolls and sheets	125% <i>ad val.</i>
	B. Gummed or adhesive paper in strips or rolls ..	125% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	C. Other	125% <i>ad val.</i>
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	125% <i>ad val.</i>
48.17		
48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard ..	150% <i>ad val.</i>
48.19	Paper or paperboard labels, whether or not printed or gummed	125% <i>ad val.</i>
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	125% <i>ad val.</i>
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding:	
	A. Cards for punched-card machines, whether or not in strips	100% <i>ad val.</i>
	B. Trays, dishes, plates, cups and the like ..	150% <i>ad val.</i>
	C. Handkerchiefs, cleansing tissues, towels, table napkins, tablecloths, bed sheets and other paper linen; paper under garments	150% <i>ad val.</i>
	D. Sanitary towels and tampons; baby napkins ..	150% <i>ad val.</i>
	E. Other	150% <i>ad val.</i>

CHAPTER 49**PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF
THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS****NOTES.**

1. This Chapter does not cover:

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

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

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

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

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

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

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

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

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

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
49.01	Printed books, booklets, brochures, pamphlets and leaflets	Free.
49.02	Newspapers, journals and periodicals, whether or not illustrated	Free.
49.03	Children’s picture books and painting books ..	Free.
49.04	Music, printed or in manuscript, whether or not bound or illustrated	Free.
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial) ..	Free.
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts	Free.
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books:	
	A. Stock, share and bond, certificates and similar documents of title; cheque books	75% <i>ad val.</i>
	B. Other	Free.
49.08	Transfers (Decalcomanias)	50% <i>ad val.</i>
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings ..	150% <i>ad val.</i>
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	150% <i>ad val.</i>
49.11	Other printed matter, including printed pictures and photographs:	
	A. Trade advertising material, commercial catalogues and the like	Free.
	B. Other	150% <i>ad val.</i>

SECTION XI**TEXTILES AND TEXTILES ARTICLES****NOTES:****1. This Section does not cover:**

- (a) Animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);
- (b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17);
- (c) Vegetable materials falling within Chapter 14;
- (d) Asbestos 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 material (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;
- (ij) 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) Metalised 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, yarns (single, multiple or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk, noil or other waste silk, of a weight exceeding 2 g/m (18,000 denier);
 - (b) Of man-made 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 kg., 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 of silk or of man-made fibres, and monofil of Chapter 51;
 - (d) Metalised yarn, not being yarn reinforced with metal; and
 - (e) Chenille yarn and gimped yarn.
4. (A) For the purposes of Chapters 50, 51, 53, 54, 55 and 56, the expression “put up for retail sale” in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn put up:
- (a) In balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - (i) 200 g in the case of flax and ramie;
 - (ii) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
 - (iii) 125 g in other cases;
 - (b) In hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
 - (ii) 125 g in other cases;
 - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
 - (ii) 125 g 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 material:

- (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 dope threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- (b) For the purposes of heading No. 58.08, “plain” means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling-in of the meshes. In applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.
- 6. For the purposes of this section, the expression “made up” means:
 - (a) Cut otherwise than into rectangles;
 - (b) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table cloths, scarf squares and blankets);
 - (c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;
 - (d) Cut to size and having undergone a process of drawn thread work;
 - (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).
- 7. The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.
- 8. The woven fabrics of Chapters 50 to 57 are to be taken to include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersection of the yarns by an adhesive or by thermal bonding.

CHAPTER 50

SILK AND WASTE SILK

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
50.01	Silk-worm cocoons suitable for reeling	40% <i>ad val.</i>
50.02	Raw silk (not thrown)	40% <i>ad val.</i>
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garneted rags)	40% <i>ad val.</i>
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale	125% <i>ad val.</i>
50.05	Yarn spun from noil or other waste silk, not put up for retail sale	125% <i>ad val.</i>
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 ..	125% <i>ad val.</i>
50.08		
50.09	Woven fabrics of silk, of noil or other waste silk	250% <i>ad val.</i>
50.10		

CHAPTER 51

MAN-MADE FIBRES (CONTINUOUS)

NOTES.

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

- (a) By polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or
- (b) By chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.

2. Heading No. 51.01 is to be taken not to apply to continuous filament now 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 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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
51.01	Yarn of man-made fibres (continuous), not put up for retail sale:	
	A. Textured yarns of continuous polyamide fibres ..	250% <i>ad val.</i>
	B. Non-textured yarns of continuous polyamide fibres, untwisted or with a twist of not more than 50 turns per metre	250% <i>ad val.</i>
	C. Other non-textured yarns of continuous polyamide fibres	250% <i>ad val.</i>
	D. Textured yarns of continuous polyester fibres ..	250% <i>ad val.</i>
	E. Non-textured yarns of continuous polyester fibres, untwisted or with a twist of not more than 50 turns per metre	250% <i>ad val.</i>
	F. Other non-textured yarns of continuous polyester fibres	250% <i>ad val.</i>
	G. Yarns of other continuous synthetic fibres ..	250% <i>ad val.</i>
	H. Yarns of continuous viscose rayon	250% <i>ad val.</i>
	I. Yarns of any continuous acetate fibres	250% <i>ad val.</i>
	J. Yarns of other continuous regenerated textile fibres..	250% <i>ad val.</i>
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:	
	A. Of Synthetic fibre materials	200% <i>ad val.</i>
	B. Of regenerated fibre materials	200% <i>ad val.</i>
51.03	Yarn of man-made fibres (continuous), put up for retail sale:	
	A. Of continuous synthetic fibres	250% <i>ad val.</i>
	B. Of continuous regenerated fibres	250% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
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. Tyre cord fabric of continuous synthetic materials	300% <i>ad val.</i>
	B. Fabrics containing 85% or more by weight of continuous synthetic textile materials, other than tyre cord of fabrics ..	300% <i>ad val.</i>
	C. Fabrics of continuous synthetic textile materials, containing less than 85% by weight of such materials, other than tyre cord fabric	300% <i>ad val.</i>
	D. Tyre cord fabric of continuous regenerated textile materials	300% <i>ad val.</i>
	E. Fabrics containing 85% or more by weight of continuous regenerated textile materials, other than tyre cord fabric ..	300% <i>ad val.</i>
	F. Fabrics of continuous regenerated textile materials containing less than 85% by weight of such materials, other than tyre cord fabric	300% <i>ad val.</i>

CHAPTER 52

METALLISED TEXTILES

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process	150% <i>ad val.</i>
52.02	Woven fabrics of metal thread or metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	300% <i>ad val.</i>

CHAPTER 53

WOOL AND OTHER ANIMALS HAIR

NOTE.

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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
53.01	Sheep's or lambs' wool, not carded or combed:	
	A. Greasy or fleece washed	40% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
53.02	Other animal hair (fine or coarse), not carded or combed:	
	A. Fine animal hair	100% <i>ad val.</i>
	B. Coarse animal hair	100% <i>ad val.</i>
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garneted	100% <i>ad val.</i>
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garneted (including pulled or garneted rags)	100% <i>ad val.</i>
53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed:	
	A. Wool tops	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
53.06	Yarn of carded sheep's or lamb's wool (woollen yarn), not put up for retail sale:	
	A. Containing 85% or more by weight of wool	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
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	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale	100% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	100% <i>ad val.</i>
53.10	Yarn of sheep's or lambs' wool, of horsehair 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	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
53.11	Woven fabrics of sheep's or lambs' wool or 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	250% <i>ad val.</i>
	B. Fabrics of combed wool or combed fine animal hair, containing 85% or more by weight of wool or fine animal hair	250% <i>ad val.</i>
	C. Fabrics containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with continuous synthetic fibres	250% <i>ad val.</i>
	D. Fabrics containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with discontinuous synthetic fibres	250% <i>ad val.</i>
	E. Other	250% <i>ad val.</i>
53.12	Woven fabrics of horsehair or of other coarse animal hair	250% <i>ad val.</i>
53.13		

CHAPTER 54
FLAX AND RAMIE

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled or garneted rags):	
	A. Flax, raw or retted	50% <i>ad val.</i>
	B. Flax, broken, scutched, hackled or otherwise processed	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	C. Flax tow and waste (including pulled or garneted rags)	50% <i>ad val.</i>
54.02	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garneted rags) ..	50% <i>ad val.</i>
54.03	Flax or ramie yarn, not put up for retail sale ..	75% <i>ad val.</i>
54.04	Flax or ramie yarn, put up for retail sale	75% <i>ad val.</i>
54.05	Woven fabrics of flax or of ramine	250% <i>ad val.</i>

COTTON

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
55.01	Cotton, not carded or combed	Tk. 0.55 per lb.
55.02	Cotton linters	Tk. 0.55 per lb.
55.03	Cotton waste (including pulled or garneted rags), not carded or combed	Tk. 0.55 per lb.
55.04	Cotton, carded or combed	Tk. 0.55 per lb.
55.05	Cotton yarn, not put up for retail sale:	
	A. Measuring, per single yarn, not more than 8s count (14000m per kg.)	50% <i>ad val.</i>
	B. Measuring, per single yarn, more than 8s count (14,000m) but not more than 24s count (41,000m per kg)	50% <i>ad val.</i>
	C. Measuring per single yarn, more than 24s count (41,000m per kg) but less than 47s count (80,000m per kg.)	50% <i>ad val.</i>
	D. Measuring, per single yarn, 47s count (80,000m per kg. or more)	75% <i>ad val.</i>
55.06	Cotton yarn, put up for retail sale	75% <i>ad val.</i>
55.07	Cotton gauze:	
	A. Unbleached, not mercerised	125% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
55.08	Terry towelling and similar terry fabrics, of cotton:	

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	A. Unbleached, not mercerised	125% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
55.09	Other woven fabrics of cotton:	
	A. Fabrics containing 85% or more by weight of cotton, unbleached, not mercerised	200% <i>ad val.</i>
	B. Other fabrics containing 85% or more by weight of cotton (bleached, mercerised, dyed etc.) ..	200% <i>ad val.</i>
	C. Fabrics containing less than 85% by weight of cotton, unbleached, not mercerised	250% <i>ad val.</i>
	D. Other fabrics containing less than 85% by weight of cotton	250% <i>ad val.</i>

CHAPTER 56 MAN-MADE FIBRES (DISCONTINUOUS)

NOTES.

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

- (a) Length of tow exceeding 2 m;
- (b) Twist less than five 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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:	
	A. Polyamide fibres	150% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	B. Polyester fibres	150% <i>ad val.</i>
	C. Acrylic fibres	150% <i>ad val.</i>
	D. Other synthetic fibres	150% <i>ad val.</i>
	E. Regenerated fibres	150% <i>ad val.</i>
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous):	
	A. Of polyamide fibres	150% <i>ad val.</i>
	B. Of polyester fibres	150% <i>ad val.</i>
	C. Of acrylic fibres	150% <i>ad val.</i>
	D. Of other synthetic fibres	150% <i>ad val.</i>
	E. Of regenerated fibres	150% <i>ad val.</i>
56.03	Waste (including yarn waste and pulled or garneted rags) of man-made fibres (continuous or discontinuous) not carded, combed or otherwise prepared for spinning:	
	A. Of synthetic fibres	150% <i>ad val.</i>
	B. Of regenerated fibres	150% <i>ad val.</i>
56.04	Man-made fibres (discontinuous or waste), carded, combed, or otherwise prepared for spinning:	
	A. Polyamide fibres and waste	150% <i>ad val.</i>
	B. Polyester fibres and waste	150% <i>ad val.</i>
	C. Acrylic fibres and waste	150% <i>ad val.</i>
	D. Other synthetic fibres and waste	150% <i>ad val.</i>
	E. Regenerated fibres and waste	150% <i>ad val.</i>
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:	
	A. Containing 85% or more by weight of discontinuous synthetic fibres	150% <i>ad val.</i>
	B. Of discontinuous synthetic fibres containing less than 85% by weight of such fibres mixed mainly or solely with cotton	150% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	C. Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair ..	150% <i>ad val.</i>
	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	150% <i>ad val.</i>
	E. Containing 85% or more by weight of discontinuous regenerated fibres	150% <i>ad val.</i>
	F. Of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton	150% <i>ad val.</i>
	G. Of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair ..	150% <i>ad val.</i>
	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 ..	150% <i>ad val.</i>
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale:	
	A. Containing 85% or more by weight of discontinuous synthetic fibres	150% <i>ad val.</i>
	B. Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres	150% <i>ad val.</i>
	C. Of discontinuous regenerated fibres	150% <i>ad val.</i>
56.07	Woven fabrics of man-made fibres (discontinuous or waste).	
	A. Containing 85% or more by weight of discontinuous synthetic fibres	300% <i>ad val.</i>
	B. Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton	300% <i>ad val.</i>
	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	300% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	D. Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile materials	300% <i>ad val.</i>
	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	300% <i>ad val.</i>
	F. Fabrics containing 85% or more by weight of discontinuous regenerated fibres	300% <i>ad val.</i>
	G. Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton ..	300% <i>ad val.</i>
	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	300% <i>ad val.</i>
	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	300% <i>ad val.</i>
	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	300% <i>ad val.</i>

CHAPTER 57

OTHER VEGETABLE TEXTILE MATERIALS; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
57.01	True hemp ("Cannabis sativa"), raw or processed but not spun; tow and waste of true hemp (including pulled or garneted rags or ropes)	40% <i>ad val.</i>
57.02	Manila hemp (abaca) ("Musa textilis"), raw or processed but not spun; tow and waste of manila hemp (including pulled or garneted rags or ropes) ..	40% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
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 garneted rags or ropes) ..	40% <i>ad val.</i>
57.04	Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garneted rags or ropes):	
	A. Sisal and other fibres of the agave family; waste of such fibres, including pulled or garneted rags and ropes ..	40% <i>ad val.</i>
	B. Coir (coconut fibres) and coir waste, including pulled or garneted rags and ropes	40% <i>ad val.</i>
	C. Other fibres and waste of such fibres, including pulled or garneted rags and ropes	40% <i>ad val.</i>
57.05		
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03	100% <i>ad val.</i>
57.07	Yarn of other vegetable textile fibres; paper yarn ..	100% <i>ad val.</i>
57.08		
57.09		
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03	125% <i>ad val.</i>
57.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	125% <i>ad val.</i>
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 belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within heading No. 58.10.

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

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

- (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or made otherwise) on both edges;
- (b) Tubular woven fabrics of a flattened width not exceeding 30 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 fabrics, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading is to be taken not to apply to needlework tapestry (heading No. 58.03).

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

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
58.01	Carpets, carpeting and rugs, knotted (made up or not):	
	A. Of wool or fine animal hair	125% <i>ad val.</i>
	B. Of other textile materials	200% <i>ad val.</i>
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 ..	125% <i>ad val.</i>
	B. Of wool or fine animal hair, tufted ..	125% <i>ad val.</i>
	C. Of wool or fine animal hair, woven ..	125% <i>ad val.</i>
	D. Of wool or fine animal hair, other than tufted or woven	125% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	E. Of man-made textile materials, tufted ..	200% <i>ad val.</i>
	F. Of man-made textile materials, woven ..	200% <i>ad val.</i>
	G. Of man-made textile materials, other than tufted or woven	200% <i>ad val.</i>
	H. Of other textile materials, tufted	200% <i>ad val.</i>
	I. Of other textile materials, other than tufted ..	200% <i>ad val.</i>
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand ..	200% <i>ad val.</i>
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	250% <i>ad val.</i>
	B. Of cotton	200% <i>ad val.</i>
	C. Of synthetic fibres	300% <i>ad val.</i>
	D. Of regenerated fibres	300% <i>ad val.</i>
	E. Other	300% <i>ad val.</i>
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	125% <i>ad val.</i>
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size ..	75% <i>ad val.</i>
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metalised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like	200% <i>ad val.</i>
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain	300% <i>ad val.</i>
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	300% <i>ad val.</i>
58.10	Embroidery, in the piece, in strips or in motifs ..	300% <i>ad val.</i>

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 Tariff, 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 metre 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 7 mm, at a temperature between 15⁰ and 30⁰C (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).
- (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 metre; and
 - (c) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter.
4. Heading No. 59.16 is to be taken not to apply to:
- (a) Transmission, conveyor or elevator belting of a thickness of less than 3 mm; or
 - (b) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).
5. Heading No. 59.17 is to be taken to apply to the following goods which are to be taken as not falling within any other heading of Section XI;
- (a) Textile products (other than those having the character of the products of headings Nos. 59.14 to 59.16), the following only:
 - (i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant;
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair;
 - (iv) Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or 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).

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
59.01	Wadding and articles of wadding; textile flock and dust and mill neps	50% <i>ad val.</i>
59.02	Felt and articles of felt, whether or not impregnated or coated:	
	A. Floor coverings	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
59.03	Bonded fibre fabrics, similar bonded yarn fabrics and articles of such fabrics, whether or not impregnated or coated	50% <i>ad val.</i>
59.04	Twine, cordage, ropes and cables, plaited or not ..	75% <i>ad val.</i>
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope	75% <i>ad val.</i>
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics	75% <i>ad val.</i>
59.07	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 ..	100% <i>ad val.</i>
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials:	
	A. Fusing interlining materials (textile material for stiffening cuffs and collars)	100% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
59.09		

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
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 covering; floor coverings consisting of a coating applied on a textile base, cut to shape or not	75% <i>ad val.</i>
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods	125% <i>ad val.</i>
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like	125% <i>ad val.</i>
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	125% <i>ad val.</i>
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 ..	125% <i>ad val.</i>
59.15	Textile hose-piping and similar tubing, with or without lining, armour or accessories of other materials ..	125% <i>ad val.</i>
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material	125% <i>ad val.</i>
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant	50% <i>ad val.</i>

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, brassieres, 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 Tariff, any reference to knitted goods is to be taken to include a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
60.01	Knitted or crocheted fabric, not elastic nor rubberised:	
	A. Of wool or fine animal hair	300% <i>ad val.</i>
	B. Of cotton	200% <i>ad val.</i>
	C. Of synthetic fibre	300% <i>ad val.</i>
	D. Of regenerated fibres	300% <i>ad val.</i>
	E. Other	300% <i>ad val.</i>
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised	200% <i>ad val.</i>
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised	200% <i>ad val.</i>
60.04	Under garments, knitted or crocheted, not elastic nor rubberised:	
	A. Panty hose (tights) of wool or fine hair	250% <i>ad val.</i>
	B. Other undergarments of wool or fine animal hair	250% <i>ad val.</i>
	C. Men's and boy's shirts of cotton	250% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	D. Other under garments of cotton	250% <i>ad val.</i>
	E. Panty hose (tights) of synthetic fibres ..	250% <i>ad val.</i>
	F. Men's and boy's shirts of synthetic fibres ..	250% <i>ad val.</i>
	G. Men's and boy's under garments, except shirts, of synthetic fibres	250% <i>ad val.</i>
	H. Women's, girl's and infants' under garments, other than panty hose (tights) of synthetic fibres ..	250% <i>ad val.</i>
	I. Under garments of regenerated fibres	250% <i>ad val.</i>
	J. Under garments of other fibres	250% <i>ad val.</i>
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:	250% <i>ad val.</i>
	1. Of wool or fine animal hair	250% <i>ad val.</i>
	2. Of cotton	200% <i>ad val.</i>
	3. Of synthetic fibres	250% <i>ad val.</i>
	4. Of regenerated fibres	250% <i>ad val.</i>
	5. Of other fibres	250% <i>ad val.</i>
B.	Women's, girl's and infants' dresses, skirts, suits and costumes:	
	1. Of wool or fine animal hair	250% <i>ad val.</i>
	2. Of cotton	200% <i>ad val.</i>
	3. Of synthetic fibres	250% <i>ad val.</i>
	4. Of regenerated fibres	250% <i>ad val.</i>
	5. Of other fibres	250% <i>ad val.</i>
	C. Other outer garments and clothing accessories:	
	1. Of wool or fine animal hair	250% <i>ad val.</i>
	2. Of cotton	200% <i>ad val.</i>
	3. Of synthetic fibres	250% <i>ad val.</i>
	4. Of regenerated fibres	250% <i>ad val.</i>
	5. Of other fibres	250% <i>ad val.</i>
	D. Other articles:	
	1. Of wool or fine animal hair	250% <i>ad val.</i>
	2. Of cotton	200% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	3. Of synthetic fibres	250% <i>ad val.</i>
	4. Of regenerated fibres	250% <i>ad val.</i>
	5. Of other fibres	250% <i>ad val.</i>
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic kneecaps and elastic stockings):	
	A. Fabrics	200% <i>ad val.</i>
	B. Articles	250% <i>ad val.</i>

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF TEXTILE FABRIC, OTHER THAN KNITTED OR CROCHETED GOODS

NOTES.

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

2. The headings of this Chapter do not cover:

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

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

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

4. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 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 fabrics knitted or crocheted 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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
61.01	Men's and boys' outer garments:	
	A. Garments of Fabrics (other than knitted or crocheted) of heading No. 59.08, 59.11 or 59.12 ..	250% <i>ad val.</i>
	B. Overcoats and other coats:	
	1. Of wool or fine animal hair	250% <i>ad val.</i>
	2. Of other fibres	200% <i>ad val.</i>
	C. Suits:	
	1. Of wool or fine animal hair	250% <i>ad val.</i>
	2. Of cotton	200% <i>ad val.</i>
	3. Of man-made fibres	250% <i>ad val.</i>
	4. Of other fibres	250% <i>ad val.</i>
	D. Trousers, breeches and the like:	
	1. Of wool or fine animal hair	250% <i>ad val.</i>
	2. Of cotton	200% <i>ad val.</i>
	3. Of man-made fibres	250% <i>ad val.</i>
	4. Of other fibres	250% <i>ad val.</i>
	E. Jackets, blazers and the like:	
	1. Of wool or fine animal hair	250% <i>ad val.</i>
	2. Of cotton	200% <i>ad val.</i>
	3. Of man-made fibres	250% <i>ad val.</i>
	4. Of other fibres	250% <i>ad val.</i>
	F. Other garments:	
	1. Of wool or fine animal hair	250% <i>ad val.</i>
	2. Of cotton	200% <i>ad val.</i>
	3. Of man-made fibres	250% <i>ad val.</i>
	4. Of other fibres	250% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
61.02	Women's, girls' infants' outer garments:	
	A. Garments of fabrics (other than knitted or crocheted) of heading No. 59.08, 59.11 or 59.12 ..	250% <i>ad val.</i>
	B. Coats and jackets:	
	1. Of wool or fine animal hair	250% <i>ad val.</i>
	2. Of cotton	200% <i>ad val.</i>
	3. Of man-made fibres	250% <i>ad val.</i>
	4. Of other fibres	250% <i>ad val.</i>
	C. Suits and costumes:	
	1. Of wool or fine animal hair	250% <i>ad val.</i>
	2. Of cotton	200% <i>ad val.</i>
	3. Of man-made fibres	250% <i>ad val.</i>
	4. Of other fibres	250% <i>ad val.</i>
	D. Dresses:	
	1. Of wool or fine animal hair	250% <i>ad val.</i>
	2. Of cotton	200% <i>ad val.</i>
	3. Of man-made fibres	250% <i>ad val.</i>
	4. Of other fibres	250% <i>ad val.</i>
	E. Skirts:	
	1. Of wool or fine animal hair	250% <i>ad val.</i>
	2. Of cotton	200% <i>ad val.</i>
	3. Of man-made fibres	250% <i>ad val.</i>
	4. Of other fibres	250% <i>ad val.</i>
	F. Blouses:	
	1. Of wool or fine animal hair	250% <i>ad val.</i>
	2. Of cotton	200% <i>ad val.</i>
	3. Of man-made fibres	250% <i>ad val.</i>
	4. Of other fibres	250% <i>ad val.</i>
	G. Other garments:	
	1. Of wool or fine animal hair	250% <i>ad val.</i>

Tariff Heading.	Description.				Rate of duty.
(1)	(2)				(3)
	2. Of cotton	..	..	..	200% <i>ad val.</i>
	3. Of man-made fibres	..	..	..	250% <i>ad val.</i>
	4. Of other fibres	..	..	..	250% <i>ad val.</i>
61.03	Men's and boys' under garments including collars, shirt fronts and cuffs:				
	A. Shirts of cotton	..	..	..	200% <i>ad val.</i>
	B. Shirts of synthetic fibres	..	..	..	250% <i>ad val.</i>
	C. Shirts of other fibres	..	..	..	250% <i>ad val.</i>
	D. Under garments, except shirts of cotton	..	..	..	200% <i>ad val.</i>
	E. Under garments, except shirts, of synthetic fibres	..	..	..	250% <i>ad val.</i>
	F. Under garments, except shirts, of other fibres	..	..	..	250% <i>ad val.</i>
61.04	Women's, girls' and infants' under garments:				
	A. Of cotton	..	..	..	200% <i>ad val.</i>
	B. Of synthetic fibres	..	..	..	250% <i>ad val.</i>
	C. Other	..	..	..	250% <i>ad val.</i>
61.05	Handkerchiefs	..	..	..	200% <i>ad val.</i>
61.06	Shawls, scarves, mufflers, mantillas, veils and the like				200% <i>ad val.</i>
61.07	Ties, bow ties and cravats	..	..	..	200% <i>ad val.</i>
61.08					
61.09	Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders garters and the like (including such articles of knitted or crocheted fabric) whether or not elastic:				
	A. Brassieres	..	..	..	200% <i>ad val.</i>
	B. Other	..	..	..	200% <i>ad val.</i>
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods				200% <i>ad val.</i>
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets				200% <i>ad val.</i>

CHAPTER 62**OTHER MADE UP TEXTILE ARTICLES****NOTES.**

1. The heading 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 Chapter 58, 59 or 61; or
- (b) Old clothing or other articles falling within heading No. 63.01.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
62.01	Travelling rugs and blankets:	
	A. Electric blankets	200% <i>ad val.</i>
	B. Other:	
	1. Of wool or fine animal hair	125% <i>ad val.</i>
	2. Of cotton	125% <i>ad val.</i>
	3. Of synthetic fibres	200% <i>ad val.</i>
	4. Of other fibres	200% <i>ad val.</i>
62.02	Bed linen, table linen, toilet linen, and kitchen linen; curtains and other furnishing articles:	
	A. Bed linens:	
	1. Of cotton	200% <i>ad val.</i>
	2. Of other fibres	250% <i>ad val.</i>
	B. Table linens:	
	1. Of cotton	200% <i>ad val.</i>
	2. Of other fibres	250% <i>ad val.</i>
	C. Toilet linen and kitchen linens:	
	1. Of cotton	200% <i>ad val.</i>
	2. Of other fibres	250% <i>ad val.</i>
	D. Other articles of cotton	200% <i>ad val.</i>
	E. Other articles of other fibres	250% <i>ad val.</i>
62.03	Sacks and bags, of a kind used for the packing of goods	50% <i>ad val.</i>
62.04	Tarpaulins, sails, awnings, sun blinds, tents and camping goods	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
62.05	Other made up textile articles (including dress patterns):	
	A. Of cotton	200% <i>ad val.</i>
	B. Other	250% <i>ad val.</i>

CHAPTER 63

OLD CLOTHING AND OTHER TEXTILE ARTICLES, RAGS

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
63.01	Clothing, clothing accessories, travelling rugs and blankets, household 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:	
	A. Clothing and clothing accessories	75% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables.	75% <i>ad val.</i>

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, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods falling within heading No. 98.01.

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

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	125% <i>ad val.</i>
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	125% <i>ad val.</i>
64.03	Footwear with outer soles of wood or cork ..	125% <i>ad val.</i>
64.04	Footwear with outer soles of other materials ..	125% <i>ad val.</i>
64.05	Parts of footwear (including uppers in-soles and screw-on heels) of any material except metal	75% <i>ad val.</i>
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	75% <i>ad val.</i>

CHAPTER 65

HEADGEAR AND PARTS THEREOF

NOTES.

1. This Chapter does not cover:

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

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

Tariff Heading.	Description.	Rate of duty.
(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 ..	75% <i>ad val.</i>
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims	75% <i>ad val.</i>
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	125% <i>ad val.</i>
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed	125% <i>ad val.</i>
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	125% <i>ad val.</i>
65.06	Other headgear, whether or not lined or trimmed ..	125% <i>ad val.</i>
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear	75% <i>ad val.</i>

CHAPTER 66

UMBRELLAS, SUNSHADES, WALKING-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

NOTES.

1. This Chapter does not cover:

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

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

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	125% <i>ad val.</i>
66.02	Walking-sticks (including climbing-sticks and seat-stick), canes, whips, riding-crops and the like	125% <i>ad val.</i>
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02 ..	50% <i>ad val.</i>

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 (Section 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.

Tariff Heading.	Description.	Rate of duty.
(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) ..	125% <i>ad val.</i>
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit ..	125% <i>ad val.</i>
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	125% <i>ad val.</i>
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) ..	125% <i>ad val.</i>
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 of 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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
68.01	Road and paving setts, curbs and flagstones, of natural stone (except slate)	50% <i>ad val.</i>
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:	
	A. Worked monumental or building stone	75% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
68.03	Worked slate and articles of slate, including articles of agglomerated slate	75% <i>ad val.</i>
68.04	Hand polishing stones, whetstones, oilstone, 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:	
	A. Grinding wheels (Un-mounted)	50% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
68.05		

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
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	100% <i>ad val.</i>
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13 or in Chapter 69	
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)	125% <i>ad val.</i>
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 saw-dust), agglomerated with cement, plaster or with other mineral binding substances	75% <i>ad val.</i>
68.10	Articles of plastering material	125% <i>ad val.</i>
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not ..	125% <i>ad val.</i>
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like	125% <i>ad val.</i>
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 ..	125% <i>ad val.</i>
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	125% <i>ad val.</i>
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and mica folium)	125% <i>ad val.</i>
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included ..	125% <i>ad val.</i>

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. Heading 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).

Tariff Heading.	Description.	Rate of duty.
(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, kieselghur, tripolite or diatomite)	125% <i>ad val.</i>
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	125% <i>ad val.</i>
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, couples, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01)	125% <i>ad val.</i>
	<u>II. OTHER CERAMIC PRODUCTS</u>	
69.04	Building bricks (including flooring blocks, support or filler tiles and the like)	150% <i>ad val.</i>
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	150% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
69.06	Piping, conduits and guttering (including angles, bends and similar fittings)	150% <i>ad val.</i>
69.07	Unglazed setts, flags and paving, hearth and wall tiles	150% <i>ad val.</i>
69.08	Glazed setts, flags and paving, hearth and wall tiles ..	150% <i>ad val.</i>
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 ..	125% <i>ad val.</i>
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	150% <i>ad val.</i>
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)	150% <i>ad val.</i>
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, other kinds of pottery ..	150% <i>ad val.</i>
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture	150% <i>ad val.</i>
69.14	Other articles	150% <i>ad val.</i>

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 purpose of this Schedule, the expression “glass” is to be taken to extend to fused quartz and fused silica.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
70.01	Waste glass (cullet); glass in the mass (excluding optical glass)	100% <i>ad val.</i>
70.02		
70.03	Glass in balls, rods and tubes, un-worked (not being optical glass)	75% <i>ad val.</i>
70.04	Un-worked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	75% <i>ad val.</i>
70.05	Un-worked drawn or blown glass (including flashed glass), in rectangles	75% <i>ad val.</i>
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked	75% <i>ad val.</i>
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:	
	A. Leaded lights and the like	150% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	125% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	150% <i>ad val.</i>
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	100% <i>ad val.</i>
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	50% <i>ad val.</i>
70.12	Glass inners for vacuum flasks or for other vacuum vessels	100% <i>ad val.</i>
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 ..	150% <i>ad val.</i>
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass	150% <i>ad val.</i>
70.15	Clock and watch glasses and similar glasses (including glass of 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	100% <i>ad val.</i>
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms ..	150% <i>ad val.</i>
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules	25% <i>ad val.</i>
70.18	Optical glass and elements of optical glass other than optically worked elements; blanks for corrective spectacle lenses	40% <i>ad val.</i>
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass small-wares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing for mosaics and	100% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	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	
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom:	
	A. Yarns, slivers and rovings	100% <i>ad val.</i>
	B. Fabrics, including narrow fabrics	150% <i>ad val.</i>
	C. Other	150% <i>ad val.</i>
70.21	Other articles of glass	125% <i>ad val.</i>

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;
 - (ij) 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.
4. (a) The expression "pearls" is to be taken to include cultured pearls.
- (b) The expression "precious metal" means silver, gold, platinum and other metals of the platinum group.
- (c) The expression "other metals of the platinum group" means iridium, osmium, palladium, rhodium and ruthenium.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an intermetallic 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 not 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 this Schedule to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.

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

8. 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-pins, cuff-links, dress-studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

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

10. For the purposes of heading No. 71.16, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Note 8 above (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 constitutions) precious metal or rolled precious metal, and composed:

- (a) Wholly or partly of base metal, whether or not plated with precious metal;
- (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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	I. PEARLS AND PRECIOUS AND SEMI-PRECIOUS STONES	
71.01	Pearls, un-worked or worked, but not mounted, set or strung (except un-graded pearls temporarily strung for convenience of transport)	100% <i>ad val.</i>
71.02	Precious and semi-precious stones, un-worked, cut or otherwise worked, but not mounted, set or strung (except un-graded stones temporarily strung for convenience of transport):	
	A. Rough diamonds, unsorted	200% <i>ad val.</i>
	B. Sorted industrial diamonds, whether or not worked	100% <i>ad val.</i>
	C. Sorted diamonds, other than industrial diamonds, rough or simply sawn, cleaved or bruted	200% <i>ad val.</i>
	D. Other diamonds	200% <i>ad val.</i>
	E. Other precious or semi-precious stones ..	150% <i>ad val.</i>
71.03	Synthetic or reconstructed precious or semi-precious stones, un-worked, cut or otherwise worked, but not mounted, set or strung (except un-graded stones temporarily strung for convenience of transport):	
	A. Industrial diamonds	100% <i>ad val.</i>
	B. Diamonds other than industrial diamonds ..	200% <i>ad val.</i>
	C. Other	150% <i>ad val.</i>
71.04	Dust and powder of natural or synthetic precious, or semi-precious stones	100% <i>ad val.</i>
	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:	

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	A. Unwrought	50% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
71.06	Rolled silver, un-worked or semi-manufactured ..	75% <i>ad val.</i>
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured:	
	A. Non-monetary	100% <i>ad val.</i>
	B. Monetary	100% <i>ad val.</i>
71.08	Rolled gold on based metal or silver, un-worked or semi-manufactured	75% <i>ad val.</i>
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured:	
	A. Platinum and platinum alloys, unwrought ..	75% <i>ad val.</i>
	B. Other metals of the platinum group and alloys thereof, unwrought	75% <i>ad val.</i>
	C. Platinum and other metals of the platinum group and alloys thereof, semi-manufactured ..	75% <i>ad val.</i>
71.10	Rolled platinum or other platinum group metals on base metal or precious metal, un-worked or semi-manufactured	75% <i>ad val.</i>
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemel, and other waste and scrap, of precious metal:	
	A. Of gold, excluding sweepings containing other precious metals	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal	125% <i>ad val.</i>
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12 ..	125% <i>ad val.</i>
71.14	Other articles of precious metal or rolled precious metal	125% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	125% <i>ad val.</i>
71.16	Imitation jewellery	100% <i>ad val.</i>

CHAPTER 72

COIN

NOTE.

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

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
72.01	Coin:	
	A. Coin (other than gold coin) not being legal tender	The rate applicable to the bullion of the metal of which the coin is made.
	B. Other:	
	1. Coins for use as legal tender in Bangladesh, imported by or on behalf of the Government of Bangladesh ..	Free
	2. Other	The rate applicable to the bullion of the metal of which the coin is made.

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 or 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);
- (j) Articles falling within Chapter 94 (furniture and mattress supports);
- (k) Hand sieves (heading No. 96.06);
- (l) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
- (m) Buttons, pens, pencil-holders, pen nibs of other articles falling within Chapter 98.

2. Throughout this Schedule, the expression “parts of general use” means;

- (a) Goods described in headings Nos. 73.20, 73.25, 73.29, 73.31 and 73.32 and similar goods of other base metals;
- (b) Springs and leaves for springs, of base metal, other than 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 40% tungsten, and

an aggregate of not more than 10% of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum).

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

(b) **I. 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 not 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 1,225m² 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 150mm 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 1.5mm thick, of a width exceeding 500 mm and of 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-rollings as defined in paragraph (k) above) of any thickness and, if in rectangles, of a width exceeding 500 mm.

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

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

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

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

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
73.01	Pig iron, cast iron and spiegeleisen in pigs, blocks, lumps and similar forms :	
	A. Pig iron	25% <i>ad val.</i>
	B. Spiegeleisen	25% <i>ad val.</i>
	C. Other	25% <i>ad val.</i>
73.02	Ferro-alloys :	
	A. Ferro-manganese	25% <i>ad val.</i>
	B. Ferro-silicon	25% <i>ad val.</i>
	C. Other	25% <i>ad val.</i>
73.03	Waste and scrap metal of iron or steel	
	A. Of pig or cast iron	40% <i>ad val.</i>
	B. Of alloy steel	40% <i>ad val.</i>
	C. Other	40% <i>ad val.</i>
73.04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel	25% <i>ad val.</i>
73.05	Iron or steel powders; sponge iron or steel :	
	A. Iron or steel powders, including sponge iron powder	25% <i>ad val.</i>
	B. Sponge iron or steel, not in powder from ..	25% <i>ad val.</i>
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	40% <i>ad val.</i>
	B. Ingots	40% <i>ad val.</i>
73.07	Blooms, billets, slabs and sheet bars (including tin-plate bars), or iron or steel; pieces roughly shaped by forging, of iron or steel :	
	A. Billets	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
73.08	Iron or steel coils for re-rolling	50% <i>ad val.</i>
73.09	Universal plates of iron or steel	40% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel :	
	A. Wire rod	40% <i>ad val.</i>
	B. Bars and rods (excluding wire rod), not further worked than hot-rolled or extruded	40% <i>ad val.</i>
	C. Other	40% <i>ad val.</i>
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	50% <i>ad val.</i>
	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	50% <i>ad val.</i>
	C. Other angles, shapes and sections, not further worked than hot-rolled or extruded	50% <i>ad val.</i>
	D. Angles, shapes and sections, not further worked than cold-formed or cold-finished	50% <i>ad val.</i>
	E. Other angles, shapes and sections	50% <i>ad val.</i>
	F. Sheet piling	50% <i>ad val.</i>
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	50% <i>ad val.</i>
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.	50% <i>ad val.</i>
	B. Rolled but not further worked, of a thickness of 3 mm or more but not more than 4.75 mm.	50% <i>ad val.</i>
	C. Rolled but not further worked, of a thickness of less than 3 mm.	50% <i>ad val.</i>
	D. Tinned	50% <i>ad val.</i>
	E. Other	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
73.14	Iron and steel wire, whether or not coated, but not insulated	50% <i>ad val.</i>
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	50% <i>ad val.</i>
	2. Of stainless or heat-resisting steel ..	50% <i>ad val.</i>
	3. Of other alloy steel	50% <i>ad val.</i>
	B. Blooms, billets, slabs, sheet bars (including tinplate bars) and roughly forged pieces :	
	1. Of high carbon steel	50% <i>ad val.</i>
	2. Of stainless or heat resisting steel	50% <i>ad val.</i>
	3. Of other alloy steel	50% <i>ad val.</i>
	E. Bars and rods (excluding wire rod) and hallow mining drill steel :	
	1. Of high carbon steel	50% <i>ad val.</i>
	2. Of stainless or heat-resisting steel	50% <i>ad val.</i>
	3. Of other alloy steel	50% <i>ad val.</i>
	F. Angles, shapes and sections :	
	1. Of high carbon steel	50% <i>ad val.</i>
	2. Of stainless or heat-resisting steel	50% <i>ad val.</i>
	3. Of other alloy steel	50% <i>ad val.</i>
	G. Universal plates	50% <i>ad val.</i>
	H. Sheets and plates, rolled but not further worked, more than 4.75 mm in thickness :	
	1. Of high carbon steel	50% <i>ad val.</i>
	2. Of stainless or heat-resisting steel	50% <i>ad val.</i>
	3. Of other alloy steel	50% <i>ad val.</i>
	I. Sheets and plates, rolled but not further worked 3mm or more but not more than 4.75 mm in thickness :	

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	1. Of high carbon steel	50% <i>ad val.</i>
	2. Of stainless or heat-resisting steel	50% <i>ad val.</i>
	3. Of other alloy steel	50% <i>ad val.</i>
	J. Sheets and plates, rolled but not further worked, less than 3 mm in thickness :	
	1. Of high carbon steel	50% <i>ad val.</i>
	2. Of stainless or heat-resisting steel	50% <i>ad val.</i>
	3. Of other alloy steel	50% <i>ad val.</i>
	K. Other sheets and plates :	
	1. Of high carbon steel	50% <i>ad val.</i>
	2. Of stainless or heat-resisting steel	50% <i>ad val.</i>
	3. Of other alloy steel	50% <i>ad val.</i>
	L. Hoop and strip :	
	1. Of high carbon steel	50% <i>ad val.</i>
	2. Of stainless or heat-resisting steel	50% <i>ad val.</i>
	3. Of other alloy steel	50% <i>ad val.</i>
	M. Wire :	
	1. Of high carbon steel	50% <i>ad val.</i>
	2. Of stainless or heat-resisting steel	50% <i>ad val.</i>
	3. Of other alloy steel	50% <i>ad val.</i>
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, bed-plates ties, and other material specialised for joining or fixing rails :	
	A. Rails	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
73.17	Tubes and pipes, of cast iron	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
73.18	Tubes and pipes and blanks therefore, 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 B. Other	 50% <i>ad val.</i> 50% <i>ad val.</i>
73.19	High pressure hydro-electric conduits of steel, whether or not reinforced	50% <i>ad val.</i>
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel	50% <i>ad val.</i>
73.21	Structures and parts of structures (for example, hangars and other buildings, bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures of iron or steel	75% <i>ad val.</i>
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 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	50% <i>ad val.</i>
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 ..	50% <i>ad val.</i>
73.24	Containers, of iron or steel, for compressed or liquefied gas	50% <i>ad val.</i>
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	100% <i>ad val.</i>
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 ..	50% <i>ad val.</i>
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire; expanded metal, of iron or steel : A. Expanded metal, of iron or steel	 50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	B. Other	125% <i>ad val.</i>
73.28		
73.29	Chain and parts thereof, of iron or steel ..	125% <i>ad val.</i>
73.30	Anchors and grapnels and parts thereof, of iron or steel	125% <i>ad val.</i>
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper ..	125% <i>ad val.</i>
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screw (including screw hooks and screw rings), rivets cotter, cotter-pins, and similar articles, of iron or steel; washers (including spring washers) of iron or steel :	
	A. Bolts and nuts (including bolt end and screw studs) whether or not threaded or tapped	100% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
73.33	Needless for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel	100% <i>ad val.</i>
73.34	Pins (excluding hat pins and other ornamental pins and drawing pins), hairpins and curling grips and the like, of iron or steel	125% <i>ad val.</i>
73.35	Springs and leaves for springs, of iron or steel ..	125% <i>ad val.</i>
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 ..	125% <i>ad val.</i>
	B. Other apparatus	125% <i>ad val.</i>
	C. Parts	125% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
73.37	Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower and parts thereof, of iron or steel	75% <i>ad val.</i>
73.38	Article 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 and polishing pads, gloves, and the like, of iron or steel : A. Domestic articles and parts thereof B. Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like C. Sanitary ware for indoor use and parts thereof ..	 125% <i>ad val.</i> 125% <i>ad val.</i> 125% <i>ad val.</i>
73.39		
73.40	Other articles of iron or steel : A. Iron castings in the rough state B. Steel castings in the rough state C. Iron or steel forgings and stampings in the rough state D. Others	 50% <i>ad val.</i> 50% <i>ad val.</i> 50% <i>ad val.</i> 125% <i>ad val.</i>

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 alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

(Copper phosphide (phosphor copper) containing more than 8% 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 worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 74.08 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap :	
	A. Copper matte; cement copper (precipitated copper)	25% <i>ad val.</i>
	B. Copper waste and scrap	25% <i>ad val.</i>
	C. Unrefined copper	25% <i>ad val.</i>
	D. Refined copper, including copper alloys ..	25% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
74.02	Master alloys	50% <i>ad val.</i>
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire :	
	A. Copper wire	100% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
74.04	Wrought plates, sheets and strip, of copper ..	50% <i>ad val.</i>
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	75% <i>ad val.</i>
74.06	Copper powders and flakes	50% <i>ad val.</i>
74.07	Tubes and pipes and blanks therefore, of copper; hollow bars of copper	75% <i>ad val.</i>
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	75% <i>ad val.</i>
74.09		
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	125% <i>ad val.</i>
74.11	Gauze, cloth grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire, expanded metal, of copper ..	125% <i>ad val.</i>
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 studs), whether or not threaded or tapped and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins and similar articles of copper; washers (including spring washers) of copper	125% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
74.16	Springs, of copper	125% <i>ad val.</i>
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	125% <i>ad val.</i>
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	125% <i>ad val.</i>
	B. Sanitary ware for indoor use and parts thereof	125% <i>ad val.</i>
74.19	Other articles of copper	125% <i>ad val.</i>

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 strip** (heading No. 75.03) :

Flat-surfaced, 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 within 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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
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 inter-mediate products of nickel metallurgy ..	50% <i>ad val.</i>
	B. Nickel waste and scrap	50% <i>ad val.</i>
	C. Unwrought nickel	50% <i>ad val.</i>
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire :	
	A. Nickel wire	100% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
75.03	Wrought plates, sheets and strip, of nickel; nickel foil, nickel powders and flakes :	
	A. Plates, sheets and strip; powder and flakes ..	50% <i>ad val.</i>
	B. Foil	75% <i>ad val.</i>
75.04	Tubes and pipes and blanks therefore, of nickel; hollow bars, and tube and pipe fittings for example, joints, elbows, sockets and flanges), of nickel	75% <i>ad val.</i>
75.05	Electro-plating anodes, of nickel, wrought or un-wrought, including those produced by electrolysis ..	50% <i>ad val.</i>
75.06	Other articles of nickel :	
	A. Castings and forgings in the rough state ..	75% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>

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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
76.01	Unwrought, aluminium; aluminium waste and scrap :	
	A. Aluminium waste and scrap	25% <i>ad val.</i>
	B. Unwrought aluminium	25% <i>ad val.</i>
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire :	
	A. Aluminium wire including aluminium wire for electrical use	100% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	B. Other	50% <i>ad val.</i>
76.03	Wrought plates, sheets and strip, of aluminium ..	50% <i>ad val.</i>
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing materials), of a thickness (excluding any backing) not exceeding 0.20 mm ..	50% <i>ad val.</i>
76.05	Aluminium powders and flakes	50% <i>ad val.</i>
76.06	Tubes and pipes and blanks therefore, of aluminium; hollow bars of aluminium	50% <i>ad val.</i>
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	50% <i>ad val.</i>
76.08	Structures and parts of structures (for example, hangers and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures of aluminium ..	75% <i>ad val.</i>
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated but not fitted with mechanical or thermal equipment	75% <i>ad val.</i>
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	75% <i>ad val.</i>
76.11	Containers, of aluminium, for compressed liquefied gas	75% <i>ad val.</i>
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	125% <i>ad val.</i>
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 :	

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	A. Domestic articles and parts thereof :	125% <i>ad val.</i>
	B. Sanitary ware for indoor use and parts thereof ..	125% <i>ad val.</i>
76.16	Other articles of aluminium :	
	A. Castings and forgings in the rough state ..	75% <i>ad val.</i>
	B. Aluminium bobbins	125% <i>ad val.</i>
	C. Aluminium slugs, round	75% <i>ad val.</i>
	D. Other	125% <i>ad val.</i>

CHAPTER 77

MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
77.01	Unwrought, magnesium; magnesium waste (excluding shavings of uniform size) and scrap :	
	A. Magnesium waste and scrap	50% <i>ad val.</i>
	B. Unwrought magnesium	50% <i>ad val.</i>
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 :	
	A. Tubes and pipes; foil; hollow bars	75% <i>ad val.</i>
	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	50% <i>ad val.</i>
	C. Other articles of magnesium	125% <i>ad val.</i>
77.03		
77.04	Beryllium, unwrought or wrought, and articles of beryllium :	

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	A. Unwrought beryllium; beryllium waste scrap	50% <i>ad val.</i>
	B. Wrought beryllium	50% <i>ad val.</i>
	C. Articles of beryllium	125% <i>ad val.</i>

CHAPTER 78

LEAD AND ARTICLES THEREOF

NOTES.

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

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

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

(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 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. 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 1.7 kg/m².

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. 78.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap :	
	A. Lead waste and scrap	50% <i>ad val.</i>
	B. Unrefined lead	50% <i>ad val.</i>
	C. Refined lead excluding lead alloys	50% <i>ad val.</i>
	D. Lead alloys	50% <i>ad val.</i>
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire	50% <i>ad val.</i>
78.03	Wrought plates, sheets and strip, of lead	50% <i>ad val.</i>
78.04	Lead 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 1,700 g/m ² ; lead powders and flakes :	
	A. Powders and flakes	50% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
78.05	Tubes and pipes and blanks therefore, of lead; hollow bars, and tube and pipe fittings (for example, joints elbows, sockets, flanges and S-bends), of lead ..	75% <i>ad val.</i>
78.06	Other articles of lead :	
	A. Containers for transport and storage	75% <i>ad val.</i>
	B. Castings and forgings in the rough state ..	75% <i>ad val.</i>
	C. Other	125% <i>ad val.</i>

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, 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. 79.03) :

Flat-surfaced, 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. 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 tube and pipe fittings which have been polished or coated, or which have been shaped or worked such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
79.01	Unwrought zinc; zinc waste and scrap :	
	A. Zinc waste and scrap	50% <i>ad val.</i>
	B. Unwrought zinc	50% <i>ad val.</i>
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire	50% <i>ad val.</i>
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes :	
	A. Zinc foil	50% <i>ad val.</i>
	B. Wrought plates, sheets and strip of zinc ..	50% <i>ad val.</i>
	C. Zinc powders, dust (blue powder) and flakes ..	50% <i>ad val.</i>
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	75% <i>ad val.</i>
79.05		
79.06	Other articles of zinc :	
	A. Containers for transport and storage	75% <i>ad val.</i>
	B. Castings and forgings in the rough state ..	75% <i>ad val.</i>
	C. Other	125% <i>ad val.</i>

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 or 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. 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 fined.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
80.01	Unwrought tin; tin waste and scrap :	
	A. Tin waste and scrap	50% <i>ad val.</i>
	B. Unwrought tin	50% <i>ad val.</i>
80.02	Wrought bars, rods, angles, shapes and sections of tin; tin wire	50% <i>ad val.</i>
80.03	Wrought plates, sheets and strip, of tin	50% <i>ad val.</i>
80.04	Tin 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 kg/m ² ; tin powders and flakes :	

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	A. Powders and flakes	50% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
80.05	Tubes and pipes and blanks therefore, of tin; hollow bars and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	75% <i>ad val.</i>
80.06	Other articles of tin :	
	A. Castings and forging in the rough state ..	75% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>

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 U235, vanadium, zirconium. The heading also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy, and cermets.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
81.01	Tungsten (wolfram) unwrought or wrought and articles thereof :	
	A. Unwrought tungsten; tungsten waste and scrap ..	50% <i>ad val.</i>
	B. Wrought tungsten and articles of tungsten ..	50% <i>ad val.</i>
81.02	Molybdenum, unwrought or wrought, and articles thereof :	
	A. Unwrought molybdenum; molybdenum waste and scrap	50% <i>ad val.</i>
	B. Wrought molybdenum and articles of molybdenum	50% <i>ad val.</i>
81.03	Tantalum, unwrought or wrought and articles thereof :	
	A. Unwrought tantalum; tantalum waste and scrap	50% <i>ad val.</i>
	B. Wrought tantalum and articles of tantalum ..	50% <i>ad val.</i>
81.04	Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought and articles thereof:	

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	A. Waste and scrap of uranium depleted in U 235 or of thorium; such metals, unwrought or wrought, and articles thereof	50% <i>ad val.</i>
	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 ..	50% <i>ad val.</i>
	C. Wrought metals of this heading, other than those of sub-heading A, and articles of such metals; wrought cermets and articles of cermets ..	50% <i>ad val.</i>

CHAPTER 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OR BASE METAL; PARTS THEREOF

NOTES.

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

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

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

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 a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading.	Description.	Rate of duty.
(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, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	50% <i>ad val.</i>
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)	50% <i>ad val.</i>
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	 50% <i>ad val.</i> 50% <i>ad val.</i> 50% <i>ad val.</i>
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)	50% <i>ad val.</i>
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	50% <i>ad val.</i>
82.06	Knives and cutting blades, for machines or for mechanical appliances	50% <i>ad val.</i>
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	50% <i>ad val.</i>
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	125% <i>ad val.</i>
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06, and blades therefore	
82.10		125% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips)	100% <i>ad val.</i>
82.12	Scissors (including tailors' shears) and blades therefore	125% <i>ad val.</i>
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files) ..	125% <i>ad val.</i>
82.14	Spoons, forks, fish-eaters, butter knives ladles, and similar kitchen or tableware	125% <i>ad val.</i>
82.15	Handless of base metal for articles falling within heading Nos. 82.09, 82.13 or 82.14	125% <i>ad val.</i>

CHAPTER 83 MISCELLANEOUS ARTICLES OF BASE METAL

NOTES

In this chapter a reference to parts of articles is in no case to be taken as applying to cables, chains, nails, bolts, nuts, screws, springs or other articles of iron or steel of a kind described in heading Nos. 73.25, 73.29, 73.31, 73.32 or 73.35, nor to similar articles of other base metals (Chapter 74 to 81 inclusive).

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal ..	150% <i>ad val.</i>
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	150% <i>ad val.</i>
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	125% <i>ad val.</i>
83.04	Filling 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	125% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
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	125% <i>ad val.</i>
83.06	Statuettes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metal; mirrors of base metal ..	150% <i>ad val.</i>
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22) :	100% <i>ad val.</i>
	A. Hurricane (lanterns)	100% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
83.08	Flexible tubing and piping, of base metal	100% <i>ad val.</i>
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 clothing, travel goods, handbags or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal	100% <i>ad val.</i>
83.10		
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	150% <i>ad val.</i>
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	100% <i>ad val.</i>
83.14	Sign plates, name-plates, numbers, letters and other signs, of base metal	150% <i>ad val.</i>
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 powder, used for metal spraying	100% <i>ad val.</i>

SECTION XVI

CHAPTER 84

BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

NOTES.

1. This Chapter does not cover :

- (a) Millstones, grindstones and other articles falling within Chapter 68;
- (b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);
- (c) Laboratory glassware of heading No. 70.17; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21);
- (d) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapters 74 to 81); or
- (e) Tools for working in the hand of heading No. 85.05 or electro-mechanical 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 time to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.

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

- (a) Germination plant, incubators and brooders (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 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 elements 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 balls 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 to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); superheated water boilers:	
	A. Steam or other vapour generating boilers and superheated water boilers	50% <i>ad val.</i>
	B. Parts	50% <i>ad val.</i>
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, super heaters, 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	50% <i>ad val.</i>
	B. Parts	50% <i>ad val.</i>
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 ..	50% <i>ad val.</i>
84.04		
84.05	Steam or other vapour power units, whether or not incorporating boilers :	
	A. Power units	50% <i>ad val.</i>
	B. Parts	50% <i>ad val.</i>
84.06	Internal combustion piston engines :	
	A. Aircraft engines	25% <i>ad val.</i>
	B. Parts of aircraft engines	25% <i>ad val.</i>
	C. Engines for propelling vehicles of Chapter 87 ..	The rate applicable to the vehicle in which the engine would be fitted.
	D. Outboard marine engines	50% <i>ad val.</i>
	E. Marine propulsion engines, other than outboard	50% <i>ad val.</i>
	F. Other engines	50% <i>ad val.</i>
	G. Parts of the engines of sub-headings C to F above	100% <i>ad val.</i>
84.07	Hydraulic engines and motors (including water wheels and water turbines) :	

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	A. Water turbines	50% <i>ad val.</i>
	B. Other hydraulic engines and motors	50% <i>ad val.</i>
	C. Regulators; Parts	50% <i>ad val.</i>
84.08	Other engines and motors :	
	A. Reaction engines	50% <i>ad val.</i>
	B. Turbo-propellers	50% <i>ad val.</i>
	C. Other gas turbines	50% <i>ad val.</i>
	D. Other engines and motors	50% <i>ad val.</i>
	E. Parts of reaction engines or of turbo-propellers	50% <i>ad val.</i>
	F. Other parts	50% <i>ad val.</i>
84.09	Mechanically propelled road rollers	50% <i>ad val.</i>
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.	40% <i>ad val.</i>
	B. Reciprocating pumps, other than those of sub-heading A	40% <i>ad val.</i>
	C. Centrifugal pumps, other than those of sub-heading A	40% <i>ad val.</i>
	D. Rotary pumps, other than those of sub-heading A	40% <i>ad val.</i>
	E. Other pumps for liquid and liquid elevators ..	40% <i>ad val.</i>
	F. Parts	40% <i>ad val.</i>
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like :	
	A. Pumps and compressor	50% <i>ad val.</i>
	B. Parts of pumps or compressors	50% <i>ad val.</i>
	C. Free-piston generators for gas turbines and parts thereof	50% <i>ad val.</i>
	D. Fans, blowers and the like and parts thereof ..	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
84.12	Air-conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air : A. Requiring for their operation not more than 3 brake horse power B. Other	150% <i>ad val.</i> 50% <i>ad val.</i>
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	50% <i>ad val.</i>
84.14	Industrial and laboratory furnaces and ovens, non-electric	50% <i>ad val.</i>
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 B. Deep-freezers of household type (requiring for their operation less than one quarter of one brake horse power) C. Other refrigerators and refrigerating equipments D. Parts	150% <i>ad val.</i> 150% <i>ad val.</i> 50% <i>ad val.</i> 100% <i>ad val.</i>
84.16	Calendaring and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefore ..	50% <i>ad val.</i>
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, vaporising, 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 .. B. Other machinery, plant and equipment, and parts thereof	125% <i>ad val.</i> 50% <i>ad val.</i>
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases :	

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	A. Centrifuges	125% <i>ad val.</i>
	B. Filtering or purifying machinery and apparatus ..	125% <i>ad val.</i>
	C. Parts	100% <i>ad val.</i>
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	125% <i>ad val.</i>
	B. Other machinery	50% <i>ad val.</i>
	C. Parts	100% <i>ad val.</i>
84.20	Weighing machinery (excluding balance of a sensitivity of 5 cg or better), including weight operated counting and checking machines; weighing machine, weights of all kinds:	
	A. Weighing machinery	50% <i>ad val.</i>
	B. Weights and parts	50% <i>ad val.</i>
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines :	
	A. Fire extinguishers charged or not and parts thereof	100% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
84.22	Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and telepherics), not being machinery falling within heading No. 84.23 :	
	A. Pulley tackle and hoists (other than skip hoists); winches and capstans	50% <i>ad val.</i>
	B. Ship's derricks; cranes; other than cable cranes; mobile lifting frames	50% <i>ad val.</i>
	C. Elevators and conveyors, pneumatic ..	50% <i>ad val.</i>
	D. Lifts and skip hoists	50% <i>ad val.</i>
	E. Escalators and moving pavements	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	F. Other machinery	50% <i>ad val.</i>
	G. Parts	100% <i>ad val.</i>
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments) :	
	A. Pile-drivers; snow-ploughs, not self-propelled ..	50% <i>ad val.</i>
	B. Bulldozers, angle dozers and levellers, self-propelled	50% <i>ad val.</i>
	C. Mechanical shovels and excavators, self-propelled	50% <i>ad val.</i>
	D. Other machinery, self-propelled	50% <i>ad val.</i>
	E. Boring and sinking machinery, not self-propelled	50% <i>ad val.</i>
	F. Other machinery, not self-propelled	50% <i>ad val.</i>
	G. Parts	50% <i>ad val.</i>
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers :	
	A. Ploughs	50% <i>ad val.</i>
	B. Seeders, planters and transplanters, fertiliser distributors and manure spreaders	50% <i>ad val.</i>
	C. Scarifiers, cultivators, weeders, hoes and harrows	50% <i>ad val.</i>
84.25	D. Winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce	50% <i>ad val.</i>
	E. Parts	50% <i>ad val.</i>
84.26	Dairy machinery (including milking machines) :	
	A. Milking machines	50% <i>ad val.</i>
	B. Other dairy machinery	50% <i>ad val.</i>
	C. Parts	50% <i>ad val.</i>
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like :	

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	A. Machinery	50% <i>ad val.</i>
	B. Parts	50% <i>ad val.</i>
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	50% <i>ad val.</i>
	B. Parts	50% <i>ad val.</i>
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	50% <i>ad val.</i>
	B. Parts	50% <i>ad val.</i>
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	50% <i>ad val.</i>
	B. Parts	50% <i>ad val.</i>
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard :	
	A. Machinery for making cellulosic pulp ..	50% <i>ad val.</i>
	B. Machinery for making or finishing paper or paper-board	50% <i>ad val.</i>
	C. Parts	50% <i>ad val.</i>
84.32	Book-binding machinery, including book-sewing machines:	
	A. Machinery	50% <i>ad val.</i>
	B. Parts	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
84.33	Paper or paperboard cutting machines of all kinds, other machinery for making up paper pulp, paper or paperboard : A. Machines and machinery B. Parts	50% <i>ad val.</i> 50% <i>ad val.</i> 50% <i>ad val.</i>
84.34	Machinery, apparatus and accessories for type-founding or type setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) : A. Machinery, apparatus and accessories for type-founding or type-setting and machinery for preparing or working printing blocks, plates or cylinders B. Printing type, impressed flongs and metrics, printing blocks, plates and cylinders; blocks, plates, cylinders, and lithographic stones, prepared for printing purposes . C. Parts	50% <i>ad val.</i> 50% <i>ad val.</i> 50% <i>ad val.</i>
84.35	Other printing machinery; machines for uses ancillary to printing : A. Rotary presses B. Platen presses C. Other printing machinery D. Machines for uses ancillary to printing .. E. Parts	50% <i>ad val.</i> 50% <i>ad val.</i> 50% <i>ad val.</i> 50% <i>ad val.</i> 50% <i>ad val.</i>
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 .. B. Machines of a kind used for processing natural or man-made textile fibres	50% <i>ad val.</i> 50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	C. Textile spinning or twisting machines; textile doubling, throwing or reeling (including weft-winding) machines	50% <i>ad val.</i>
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)	50% <i>ad val.</i>
	B. Knitting machines	100% <i>ad val.</i>
	C. Other machines	50% <i>ad val.</i>
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles);	
	A. Parts and accessories for use with the machines of heading No. 84.36	125% <i>ad val.</i>
	B. Auxiliary machinery for use with machines of heading No. 84.37	125% <i>ad val.</i>
	C. Parts and accessories for use with the machines of heading No. 84.37 or with the auxiliary machinery of subheading B	125% <i>ad val.</i>
84.39	Machinery for the manufacture for finishing of felt in the piece or in shapes, including felt-hat making blocks ..	50% <i>ad val.</i>
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling, or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textile, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched, plates, blocks or rollers therefore :	

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	A. Clothes-washing machines, each of a dry clothes capacity not exceeding 6 Kg.	125% <i>ad val.</i>
	B. Clothes-washing machines, each of a dry clothes capacity exceeding 6 Kg.	75% <i>ad val.</i>
	C. Dry-cleaning machines	50% <i>ad val.</i>
	D. Drying machines, industrial	50% <i>ad val.</i>
	E. Drying machines, other than industrial (requiring for their operation less than 1 brake horse power)	125% <i>ad val.</i>
	F. Other machinery and machines	50% <i>ad val.</i>
	G. Parts	100% <i>ad val.</i>
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles :	
	A. Sewing machines	75% <i>ad val.</i>
	B. Sewing machine needles, furniture specially designed for sewing machines; parts of the goods of heading No. 84.41	75% <i>ad val.</i>
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	50% <i>ad val.</i>
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	50% <i>ad val.</i>
	B. Parts	50% <i>ad val.</i>
84.44	Rolling mills and rolls therefore :	
	A. Rolling mills	50% <i>ad val.</i>
	B. Rolls and other parts	50% <i>ad val.</i>
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	50% <i>ad val.</i>
	B. Gear-cutting machines	50% <i>ad val.</i>
	C. Lathes	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	D. Reaming or milling machines	50% <i>ad val.</i>
	E. Drilling or boring machines	50% <i>ad val.</i>
	F. Sawing (including friction or abrasive cutting off) machines	50% <i>ad val.</i>
	G. Planning machines	50% <i>ad val.</i>
	H. Tapping or screw-cutting machines	50% <i>ad val.</i>
	I. Sharpening, trimming, trueing, grinding, polishing, lapping, dressing or surfacing machines and similar machines operating by means of grinding wheels, abrasives or polishing products	50% <i>ad val.</i>
	J. Presses, other than those of sub-headings K, L, and M	50% <i>ad val.</i>
	K. Forging machines and stamping machines ..	50% <i>ad val.</i>
	L. Bending, forming, folding or flattening machines	50% <i>ad val.</i>
	M. Shearing, punching or notching machines ..	50% <i>ad val.</i>
	N. Other machine-tools for working metal or metal carbides	50% <i>ad val.</i>
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	50% <i>ad val.</i>
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	50% <i>ad val.</i>
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 die heads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand :	
	A. Work holders, self-opening die heads and dividing heads for machine-tools; tool holders	50% <i>ad val.</i>
	B. Other accessories and parts for use with the machine-tools of heading No. 84.45	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	C. Other accessories and parts for use with the machine- tools of heading No. 84.46 or 84.47 ..	50% <i>ad val.</i>
84.49	Tools for working in the hand, pneumatic or with self- contained non-electric motor :	
	A. Tools	50% <i>ad val.</i>
	B. Parts	50% <i>ad val.</i>
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	50% <i>ad val.</i>
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines :	
	A. Typewriters with ordinary characters, electric ..	100% <i>ad val.</i>
	B. Typewriters with ordinary characters, non-electric	100% <i>ad val.</i>
	C. Other typewriters; cheque-writing machines ..	100% <i>ad val.</i>
84.52	Calculating machines, accounting machines, cash registers, postage-franking machines, ticket-issuing machine and similar machines, incorporating a calculating device :	
	A. Calculating machines (including electronic desk calculators)	100% <i>ad val.</i>
	B. Accounting machines (including book-keeping machines)	100% <i>ad val.</i>
	C. Cash registers	100% <i>ad val.</i>
	D. Postage-franking, ticket-issuing and similar machines	100% <i>ad val.</i>
84.53	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:	
	A. Analogue machines and hybrid machines	100% <i>ad val.</i>
	B. Complete digital data processing machines, comprising in the same housing the central processing unit and at least one input unit and one out put unit	100% <i>ad val.</i>
	C. Complete digital central processing units; digital processors consisting of arithmetical, logical and control elements	100% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	D. Separately consigned digital central (main storage units)	100% <i>ad val.</i>
	E. Peripheral units, including control and adapting units (connectable directly or indirectly to the central unit)	100% <i>ad val.</i>
	F. Other	100% <i>ad val.</i>
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	100% <i>ad val.</i>
	B. Other machines	100% <i>ad val.</i>
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 No. 84.51, 84.52, 84.53, or 84.54 :	
	A. Parts and accessories of the typewriters of heading No. 84.51	100% <i>ad val.</i>
	B. Parts and accessories of the machines of heading No. 84.52 or 84.53	100% <i>ad val.</i>
	C. Parts and accessories of the machines of heading No. 84.54 or of the cheque-writing machines of heading No. 84.51	100% <i>ad val.</i>
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	50% <i>ad val.</i>
	B. Crushing or grinding machinery	50% <i>ad val.</i>
	C. Mixing or kneading machinery	50% <i>ad val.</i>
	D. Other machines and machinery	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	E. Parts	50% <i>ad val.</i>
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	50% <i>ad val.</i>
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	75% <i>ad val.</i>
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter :	
	A. Nuclear reactors and parts thereof	50% <i>ad val.</i>
	B. Machines and mechanical appliances for public works, building or the like	50% <i>ad val.</i>
	C. Machines and mechanical appliances for the animal or vegetable fats and oils industry	50% <i>ad val.</i>
	D. Machines and mechanical appliances for the rubber or artificial plastic materials industries	50% <i>ad val.</i>
	E. Machines and mechanical appliances for the tobacco industry	50% <i>ad val.</i>
	F. Machines and mechanical appliances for treating wood	50% <i>ad val.</i>
	G. Machines and mechanical appliances for treating metal or metal carbide	50% <i>ad val.</i>
	H. Other machines and mechanical appliances	50% <i>ad val.</i>
	I. Parts of the machines and mechanical appliances of subheadings B to H	50% <i>ad val.</i>
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	50% <i>ad val.</i>
84.61	Taps, cocks, valves and similar appliances, for pipes, boilers shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves	100% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
84.62	Ball, roller or needle roller bearings	50% <i>ad val.</i>
84.63	Transmission shafts, cranks, bearing housing, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks clutches and shaft couplings	75% <i>ad val.</i>
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal oil; 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	75% <i>ad val.</i>
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 ..	50% <i>ad val.</i>

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 machines provided the weight of such other machines does not exceed 20 kg.

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

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 interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical 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 micro-circuits” are to be taken to be :

- (a) Micro-assemblies of the “fagot” module, moulded module, micro-module and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and interconnected;
- (b) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, 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, interconnections, 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.

Tariff Heading.	Description.	Rate of duty.
(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 B. Other motors, including universal (A.C./D.C.) motors C. A.C. generators D. Generating sets with internal combustion piston engines E. Rotary converters F. Parts of the goods of sub-headings A to E .. G. Liquid dielectric transformers H. Other transformers I. Static converters, rectifiers and rectifying apparatus J. Inductors K. Parts of the goods of sub-headings G to J ..	100% <i>ad val.</i> 100% <i>ad val.</i> 100% <i>ad val.</i> 100% <i>ad val.</i> 100% <i>ad val.</i> 100% <i>ad val.</i> 100% <i>ad val.</i> 100% <i>ad val.</i> 100% <i>ad val.</i> 100% <i>ad val.</i>
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	50% <i>ad val.</i>
85.03	Primary cells and primary batteries	125% <i>ad val.</i>
85.04	Electric accumulators : A. Accumulators B. Parts	125% <i>ad val.</i> 125% <i>ad val.</i>
85.05	Tools for working in the hand, with self-contained electric motor	50% <i>ad val.</i>
85.06	Electro-mechanical domestic appliances, with self-contained electric motor : A. Vacuum cleaners and floor polishers .. B. Vented hoods and room fans C. Food grinders and mixers; fruit-juice extractors	150% <i>ad val.</i> 150% <i>ad val.</i> 150% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	D. Other appliances	150% <i>ad val.</i>
	E. Parts of appliances of sub-headings A to E ..	150% <i>ad val.</i>
85.07	Shavers and hair clippers, with self-contained electric motor	150% <i>ad val.</i>
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	75% <i>ad val.</i>
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles	75% <i>ad val.</i>
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09	125% <i>ad val.</i>
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 ..	50% <i>ad val.</i>
	B. Electric or laser-operated welding, brazing, soldering or cutting machines and apparatus ..	50% <i>ad val.</i>
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; electro-thermic domestic appliances; electric heating resistors other than those of carbon :	
	A. Electric instantaneous or storage water heaters and immersion heaters	150% <i>ad val.</i>
	B. Electric soil heating apparatus and electric space heating apparatus	150% <i>ad val.</i>
	C. Electric hair dressing apparatus	150% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	D. Electric-smoothing irons	150% <i>ad val.</i>
	E. Electro-thermic domestic appliances ..	150% <i>ad val.</i>
	F. Electric heating resistors	150% <i>ad val.</i>
	G. Parts	100% <i>ad val.</i>
85.13	Electric line telephonic and telegraphic apparatus including such apparatus for carrier current line systems) :	
	A. Apparatus	50% <i>ad val.</i>
	B. Parts	50% <i>ad val.</i>
85.14	Microphones and stands therefore; loudspeakers; audio-frequency electric amplifiers :	
	A. Apparatus, including stands for microphones ..	125% <i>ad val.</i>
	B. Parts	100% <i>ad val.</i>
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 transmitters-receivers ..	100% <i>ad val.</i>
	B. Colour television receivers, including receivers incorporating sound recorders or reproducers ..	200% <i>ad val.</i>
	C. Monochrome television receivers, including receivers incorporating sound recorders of reproducers	150% <i>ad val.</i>
	D. Radio-broadcast receivers, designed or adapted for fitting to motor vehicles, including receivers incorporating sound recorders or reproducers	150% <i>ad val.</i>
	E. Portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers ..	150% <i>ad val.</i>
	F. Other radio-broadcast receivers, including receivers incorporating sound recorders or reproducers	150% <i>ad val.</i>
	G. Radiotelephonic or radiotelegraphic receivers ..	100% <i>ad val.</i>
	H. Television cameras	100% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	I. Radio navigational aid apparatus, radar apparatus and radio remote control apparatus	100% <i>ad val.</i>
	J. Parts	100% <i>ad val.</i>
85.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields	25% <i>ad val.</i>
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicators panels, burglar and fire alarms) other than those of heading No. 85.09 or 85.16	100% <i>ad val.</i>
85.18	Electrical capacitors, fixed or variable	100% <i>ad val.</i>
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, lighting 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	100% <i>ad val.</i>
	B. Printed circuits and parts thereof	100% <i>ad val.</i>
	C. Resistors, fixed or variable (including potentiometers) other than heating resistors and parts thereof	100% <i>ad val.</i>
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	100% <i>ad val.</i>
	B. Discharge lamps, other than ultra-violet lamps ..	100% <i>ad val.</i>
	C. (deleted)	
	D. Infra-red lamps, ultra-violet lamps and arc-lamps	100% <i>ad val.</i>
	E. Parts	100% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
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 semi-conductor devices; light emitting diodes; electronic microcircuits :	
	A. Cathode-ray television picture tubes ..	100% <i>ad val.</i>
	B. Other electronic valves and tubes (including television camera tubes)	100% <i>ad val.</i>
	C. Diodes, transistors and similar semi-conductor devices; light emitting diodes, photocells (including photodiodes and phototransistors)	100% <i>ad val.</i>
	D. Electronic microcircuits	100% <i>ad val.</i>
	E. Piezo-electric crystals, mounted	100% <i>ad val.</i>
	F. Parts	100% <i>ad val.</i>
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter :	
	A. Particle accelerators and parts thereof ..	100% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
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	125% <i>ad val.</i>
85.24	Carbon brushes, are-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes ..	100% <i>ad val.</i>
85.25	Insulators of any material :	
	A. Of glass	50% <i>ad val.</i>
	B. Of ceramic materials	50% <i>ad val.</i>
	C. Of other materials	50% <i>ad val.</i>
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 :	

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	A. Of glass	50% <i>ad val.</i>
	B. Of ceramic materials	50% <i>ad val.</i>
	C. Of other materials	50% <i>ad val.</i>
85.27	Electrical conduit tubing and joints therefore, of base metal lined with insulating material	50% <i>ad val.</i>
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	50% <i>ad val.</i>

SECTION XVII

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

NOTES.

1. This Section does not cover articles falling within heading No. 97.01, 97.03 or 97.08, or bobsleighs, toboggans and the like falling within heading No. 97.06.

2. Throughout this Section the expressions “parts” and “parts and accessories” are to be taken not to apply to the following articles, whether or not they are identifiable as for the goods of this Section :

- (a) Joints, washers and the like (classified according to their constituent material or in heading No. 84.64);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (c) Articles falling within Chapter 82 (tools);
- (d) Articles falling within heading No. 83.11;
- (e) Machines and mechanical appliances and other articles falling within headings Nos. 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63;
- (f) Electrical machinery and equipment (Chapter 85);
- (g) Articles falling within Chapter 90;
- (h) Clocks (Chapter 91);
- (ij) Arms (Chapter 93);

(k) Brushes of a kind used as parts of vehicles (heading No. 96.01).

3. References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows :

- (a) In Chapter 86 if designed to travel on a guide-track (hover-trains);
- (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.

Hover-train track fixtures and fittings are to be classified as railway track fixtures and fittings, and traffic control equipment for hover-train transport systems 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 hover-trains (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*, or:

- (a) Axles, wheels, metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, under-frames and bogies;
- (c) Axle boxes; brake gear;

- (d) Buffers for rolling-stock; coupling gear and corridor connections;
- (e) Coachwork.

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

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

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
86.01		
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	25% <i>ad val.</i>
86.03	Other rail locomotives; tenders	25% <i>ad val.</i>
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	25% <i>ad val.</i>
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	25% <i>ad val.</i>
86.06	Railway and tramway rolling stock, the following : workshops, cranes and other service vehicles ..	25% <i>ad val.</i>
86.07	Railway and tramway goods vans, goods wagons and trucks	25% <i>ad val.</i>
86.08	Containers specially designed and equipped for carriage by one or more modes of transport	0% <i>ad val.</i>
86.09	Parts of railway and tramway locomotives and rolling stock	25% <i>ad val.</i>
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	25% <i>ad val.</i>

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, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

2. Motor chassis fitted with cabs are to be treated as falling within heading No. 87.02 and not within heading No. 87.04.

3. 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 adult's cycles. Such children's cycles are to be treated as falling within heading No. 97.01.

Tariff Heading.	Description.	Rate of duty.
(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	25% <i>ad val.</i>
	B. Road tractors for semi-trailers	25% <i>ad val.</i>
	C. Other	25% <i>ad val.</i>
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 ..	300% <i>ad val.</i>
	B. Public-service type passenger motor vehicles ..	100% <i>ad val.</i>
	C. Other	100% <i>ad val.</i>
87.03	Special purpose motor lorries and vans (such as break-down lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02	75% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	The duty applicable to the vehicle of which they are to form part.
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 ..	Ditto.
87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :	
	A. Parts and accessories of tractors	25% <i>ad val.</i>
	B. Other :	
	1. Chassis frames	The duty applicable to the vehicle of which they are to form part.
	2. Other	100% <i>ad val.</i>
87.07	Works trucks, mechanically propelled of the types used in factories, warehouses, 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 platform	75% <i>ad val.</i>
	B. Parts	100% <i>ad val.</i>
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Free.
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds	100% <i>ad val.</i>
87.10	Cycles (including delivery tricycles), not motorised ..	100% <i>ad val.</i>
87.11	Invalid carriages, whether or not motorised or otherwise mechanically propelled	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10, 87.11 :	
	A. Parts and accessories of motor cycles, auto-cycles and cycles fitted with an auxiliary motor, and of side cars	100% <i>ad val.</i>
	B. Parts and accessories of cycles, not motorised ..	100% <i>ad val.</i>
	C. Other	50% <i>ad val.</i>
87.13	Baby carriages and parts thereof	100% <i>ad val.</i>
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	150% <i>ad val.</i>
	B. Trailers and semi-trailers for the transport of goods	75% <i>ad val.</i>
	C. Other vehicles	100% <i>ad val.</i>
	D. Parts	100% <i>ad val.</i>

CHAPTER 88

AIRCRAFT AND PARTS THEREOF; PARACHUTES; CATAPULTS AND SIMILAR AIRCRAFT LAUNCHING GEAR; GROUND FLYING TRAINERS

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
88.01	Balloons and airships	25% <i>ad val.</i>
88.02	Flying machines, gliders and kites; rotochutes :	
	A. Aircraft, not fitted with means of mechanical propulsion; rotochutes	25% <i>ad val.</i>
	B. Helicopters	25% <i>ad val.</i>
	C. Other aircraft of an unladen weight not exceeding 2,000 kg.	25% <i>ad val.</i>
	D. Other aircraft of an unladen weight exceeding 2,000 kg. but not exceeding 15,000 kg. ..	25% <i>ad val.</i>
	E. Other aircraft of an unladen weight exceeding 15,000 kg.	25% <i>ad val.</i>
88.03	Parts of goods falling in heading No. 88.01 or 88.02	25% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
88.04	Parachutes and parts thereof and accessories thereto	100% <i>ad val.</i>
	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles	25% <i>ad val.</i>

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

NOTE.

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.

Tariff Heading.	Description.	Rate of duty.
(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	Free.
	B. Yachts and other vessels for pleasure or sports	50% <i>ad val.</i>
	C. Tankers of all kinds	15% <i>ad val.</i>
	D. Other vessels for the transport of goods including vessels for the transport of both passengers and goods	15% <i>ad val.</i>
	E. Trawlers and other fishing vessels; factory ships and other ships, used in activities directly connected with fishing operations	15% <i>ad val.</i>
	F. Other	15% <i>ad val.</i>
89.02	Vessels specially designed for towing (tugs) or pushing other vessels	15% <i>ad val.</i>
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 ..	15% <i>ad val.</i>
89.04	Ships, boats and other vessels for breaking up ..	30% <i>ad val.</i>
89.05	Floating structures other than vessels (for example, cofferdams, landing stages, buoys and beacons)	15% <i>ad val.</i>

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 heading No. 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18;
- (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (f) Pumps incorporating measuring devices, of heading No. 84.10; 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;
- (j) Capacity measures, which are to be classified according to the material of which they are made; or
- (k) Spools, reels or similar supports (which are to be classified according to their constituents 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 of this Chapter are to be classified as follows :

- (a) Parts or accessories constituting in themselves machines, appliances instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (other than headings Nos. 84.65 and 85.28) are to be classified in that heading;
- (b) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.

3. Heading No. 90.05 is to be taken not to apply to astronomical telescope of a kind unsuitable for terrestrial observation (heading No. 90.06), or telescopic sights for fitting to firearms, periscopic telescopes for fitting 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 machine which, but for this Note, could be classified both in heading No. 90.13 and 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 :

- (a) Instruments or apparatus for measuring or checking electrical quantities;
- (b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;
- (c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, x-ray, cosmic or similar radiations; and

- (d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

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 herewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading.	Description.	Rate of duty.
(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	40% <i>ad val.</i>
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	40% <i>ad val.</i>
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like :	
	A. Of precious metals or rolled precious metals :	125% <i>ad val.</i>
	B. Of other materials	75% <i>ad val.</i>
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other :	
	A. Of precious metals or rolled precious metals ..	125% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
90.05	Refracting telescopes (monocular and binocular), prismatic or not	100% <i>ad val.</i>
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	100% <i>ad val.</i>
90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20 :	
	A. Cameras	150% <i>ad val.</i>
	B. Photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20	150% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	C. Parts and accessories	150% <i>ad val.</i>
90.08	Cinematographic cameras, projectors, sound-recorders and sound reproducers; any combination of these articles : 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 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 C. Parts and accessories	150% <i>ad val.</i> 125% <i>ad val.</i> 125% <i>ad val.</i>
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers	150% <i>ad val.</i>
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photocopying 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 .. B. Parts and accessories for use with photo-copying or thermo-copying apparatus C. Other	125% <i>ad val.</i> 125% <i>ad val.</i> 125% <i>ad val.</i>
90.11	Microscopes and diffraction apparatus, electron and proton	100% <i>ad val.</i>
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image ..	100% <i>ad val.</i>
90.13	Optical appliances and instruments (but not including lighting appliances other than search-lights or spot-lights), not falling within any other heading of this Chapter; lasers, other than laser diodes	50% <i>ad val.</i>
90.14	Surveying (including photogrammetric surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders :	

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	A. Navigational instrument; compasses	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
90.15	Balances of a sensitivity of 5 cg. Or better, with or without their weights	50% <i>ad val.</i>
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	50% <i>ad val.</i>
	B. Parts and accessories	50% <i>ad val.</i>
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments) :	
	A. Electro-medical apparatus	40% <i>ad val.</i>
	B. Dental instruments and appliances	40% <i>ad val.</i>
	C. Other	40% <i>ad val.</i>
90.18	Mechano-therapy appliances message apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus, breathing appliances (including gas masks and similar respirators) :	
	A. Gas masks and similar respirators	Free.
	B. Other	25% <i>ad val.</i>
90.19	Orthopaedic 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	Free.
	B. Other	25% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
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	25% <i>ad val.</i>
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	25% <i>ad val.</i>
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)	50% <i>ad val.</i>
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments ..	50% <i>ad val.</i>
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	75% <i>ad val.</i>
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	75% <i>ad val.</i>
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor	50% <i>ad val.</i>
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	75% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus :	
	A. Electronic automatic regulators (controllers) ..	100% <i>ad val.</i>
	B. Electronic instruments and apparatus for measuring or detecting ionising radiations	100% <i>ad val.</i>
	C. Other electronic instruments and apparatus ..	100% <i>ad val.</i>
	D. Non-electronic automatic regulators (control units) ..	100% <i>ad val.</i>
	E. Other non-electronic instruments and apparatus ..	100% <i>ad val.</i>
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	50% <i>ad val.</i>

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

NOTES :

1. For the purposes of headings Nos. 91.02 and 91.07, the expression "watch movements" means movements regulated by a balance-wheel and hair spring or by any other system capable of determining intervals of time, not exceeding 12mm in thickness when measured with the plate, the bridges and any additional outer plates.

2. Headings Nos. 91.07 and 91.08 are to be taken not to apply to spring operated or weight operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).

3. 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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
91.01	Pocket-watches. wrist-watches. And other watches. Including stop-watches: A. Watches specially designed for the use of the blind B. Other	Free. 125% <i>ad val.</i>
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03)	125% <i>ad val.</i>
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	125% <i>ad val.</i>
91.04	Other clocks	125% <i>ad val.</i>
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	125% <i>ad val.</i>
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor ..	125% <i>ad val.</i>
91.07	Watch movements (including stop-watch movements), assembled	125% <i>ad val.</i>
91.08	Clock movements, assembled	125% <i>ad val.</i>
91.09	Watch cases and parts of watch cases	125% <i>ad val.</i>
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	125% <i>ad val.</i>
91.11	Other clock and watch parts	125% <i>ad val.</i>

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 sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);

- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (c) Microphones, amplifiers, loudspeakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter; sound recorders or reproducers combined with a radio of 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 materials, 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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps ..	150% <i>ad val.</i>
92.02	Other string musical instruments	150% <i>ad val.</i>
92.03	Pipe and reed organs, including harmoniums and the like	150% <i>ad val.</i>
92.04	Accordions, concertinas and similar musical instruments; mouth organs	150% <i>ad val.</i>
92.05	Other wind musical instruments	150% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	150% <i>ad val.</i>
92.07	Electro-magnetic, electrostatic, electronic, and similar musical instruments (for example, pianos, organs, accordions)	150% <i>ad val.</i>
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth blown sound signalling instruments (for example, whistles and boatswains' pipes)	150% <i>ad val.</i>
92.09		
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	150% <i>ad val.</i>
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 ..	100% <i>ad val.</i>
	B. Other electric gramophones and record players ..	100% <i>ad val.</i>
	C. Television image and sound recorders or reproducers (video)	300% <i>ad val.</i>
	D. Other	100% <i>ad val.</i>
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, wires, strips and like articles of a kind commonly used for sound or similar recording :	
	A. Prepared media for sound or similar recording ..	300% <i>ad val.</i>
	B. Gramophone records, recorded tapes and other sound (or similar) recorded media	300% <i>ad val.</i>
92.13	Other parts and accessories of apparatus falling within heading No. 92.11 :	

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	A. For Television image and sound recorders or reproducers	300% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>

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) Collector's 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.

Tariff Heading.	Description.	Rate of duty.
(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, air-force or police prizes and side-arms forming part of the regular equipment of a commissioned officer ..	Free.
	B. Other	150% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
93.02	Revolvers and pistols, being firearms :	
	A. Arms forming part of the regular uniform of an officer entitled to wear uniforms	Free.
	B. Other	150% <i>ad val.</i>
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)	Free.
93.04	Other firearms, including very light pistols and revolvers for firing blank ammunition only, line throwing guns and the like	150% <i>ad val.</i>
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	150% <i>ad val.</i>
93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms	50% <i>ad val.</i>
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 ..	150% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FURNITURE AND PARTS THEREOF; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS.

NOTES.

1. This Chapter does not cover :

- (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62;
- (b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings; 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;
- (ij) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13; or
- (l) Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for games (heading No. 97.04) or for conjuring tricks (heading No. 97.05).

2. The articles (other than parts) referred to in headings Nos. 94.01, 94.02 and 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

This provision is, however, to be taken not to apply to the following which are still 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 reference to sheets (whether or not cut to shape but not combined with other parts) of glass (including mirrors) or of marble or other stone.
- (b) Goods described in heading No. 94.04, imported separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

Tariff Heading.	Description.	Rate of duty.
(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	125% <i>ad val.</i>
	B. Parts of chairs and other seats	125% <i>ad val.</i>
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	50% <i>ad val.</i>
94.03	Other furniture and parts thereof :	
	A. Of metal	125% <i>ad val.</i>
	B. Of wood	125% <i>ad val.</i>
	C. Of other materials; parts of furniture	125% <i>ad val.</i>
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, eiderdowns, cushions, poufs and pillows)	125% <i>ad val.</i>

CHAPTER 95

ARTICLES AND MANUFACTURES 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);
- (ij) Brushes, powders 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, pips, 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.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
95.01		
95.02		
95.03		
95.04		
95.05	Worked-tortoise shell, mother of pearl, ivory, bone, horn. Coral (natural or agglomerated) and other animal carving material, and articles of those materials :	
	A. Worked material	75% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
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 ...	125% <i>ad val.</i>

CHAPTER 96**BROOMS, BRUSHES, POWDER-PUFFS AND SIEVES**

This Chapter does not cover :

1. (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 un-mounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as glueing or coating the butts, or trimming to Tanhape be at the top, to render them ready for such incorporation.

Tariff Heading.	Description.	Rate of duty.
(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 of machines); prepared knots and tufts for broom or brush making; paint rollers; squeegees (other than roller squeegees) and mops	125% <i>ad val.</i>
96.02		
96.03		
96.04		
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	150% <i>ad val.</i>
96.05	Hand sieves and hand riddles, of any material ..	50% <i>ad val.</i>

CHAPTER 97**TOYS, GAMES AND SPORTS REQUISITES; PARTS THEREOF**

NOTES.

1. This Chapter does not cover :
 - (a) Christmas tree candles (heading No. 34.06);
 - (b) Fireworks or other pyrotechnic articles falling within heading No. 36.05;

- (c) Yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39, heading No. 42.06 or Section XI;
- (d) Sports bags or other containers of heading No. 42.02 or 43.03;
- (e) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61;
- (f) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62;
- (g) Sports footwear (other than skating boots with skates attached), cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65;
- (h) Climbing sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);
- (ij) Un-mounted glass eyes for dolls or other toys, falling within heading No. 70.19;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (l) Articles falling within heading No. 83.11;
- (m) Sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII;
- (n) Children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No. 87.10);
- (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (p) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04);
- (q) Decoy calls and whistles (heading No. 92.08);
- (r) Arms or other articles of Chapter 93; or
- (s) Racquet strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).

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

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

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

Tariff Heading.	Description.	Rate of duty.
(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 ..	125% <i>ad val.</i>
97.02	Dolls	125% <i>ad val.</i>
97.03	Other toys; working models of a kind used for recreational purposes	125% <i>ad val.</i>
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites)	125% <i>ad val.</i>
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule legs, Nativity scenes and figures therefore)	150% <i>ad val.</i>
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 ..	125% <i>ad val.</i>
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	125% <i>ad val.</i>
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	150% <i>ad val.</i>

CHAPTER 98

MISCELLANEOUS MANUFACTURED ARTICLES

NOTES.

1. This Chapter does not cover :

- (a) Eyebrow and other cosmetic pencils (heading No. 33.06);
- (b) Buttons, studs, cuff-links or other articles of a kind described 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 pearl's 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 heading in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).

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

Tariff Heading.	Description.	Rate of duty.
(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 :	
	A. Blanks and moulds	100% <i>ad val.</i>
	B. Press fasteners, including snap-fasteners and press-studs	125% <i>ad val.</i>
	C. Other	150% <i>ad val.</i>
98.02	Slide fasteners and parts thereof	125% <i>ad val.</i>
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-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	100% <i>ad val.</i>
98.04	Pen nibs and nib points	75% <i>ad val.</i>
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; tailor's and billiards chalks:	
	A. Lead, coloured and copying pencils	100% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not	50% <i>ad val.</i>

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
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 in incorporating such composing sticks	50% <i>ad val.</i>
98.08	Typewriters and similar ribbons, whether or not on spools; ink-pads, with or without boxes ..	100% <i>ad val.</i>
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	50% <i>ad val.</i>
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks	125% <i>ad val.</i>
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 ..	150% <i>ad val.</i>
98.12	Combs, hair-slides and the like	150% <i>ad val.</i>
98.13		
98.14	Scent and similar sprays of a kind used for toilet purposes and mounts and heads therefore	150% <i>ad val.</i>
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners ..	125% <i>ad val.</i>
98.16	Tailor's dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	125% <i>ad val.</i>

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

CHAPTER 99

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

NOTES.

1. This Chapter does not cover :

- (a) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No. 49.07);

- (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.12); or
- (c) Pearls or precious or semi-precious stones (heading No. 71.01 or 71.02).

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

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

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

- (b) Heading No. 99.06 is to be taken not to apply to articles falling within any of the preceding headings of this Chapter.

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

Tariff Heading.	Description.	Rate of duty.
(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) ..	40% <i>ad val.</i>
99.02	Original engravings, prints and lithographs ..	40% <i>ad val.</i>
99.03	Original sculptures and statuary, in any material ..	40% <i>ad val.</i>
99.04	Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined	40% <i>ad val.</i>
99.05	Collections and collector's pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest ..	Free.
99.06	Antiques of an age exceeding one hundred years ..	Free.

THE SECOND SCHEDULE
EXPORT TARIFF

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
1.	Raw Jute :	
	A. Long jute ..	30% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	B. Jute cuttings ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	C. Other ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
2.	Meshta fibre ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
3.	Jute manufactures :	
	A. Sacking ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	B. Hessian ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	C. Twist yarn ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	D. Rope and twine ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	E. Carpets ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	F. Other ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
4.	Raw cotton :	
	A. <i>Deshi</i> and .. Taka 200.00 per bale of 400 lbs. Comilla varieties	
	B. Other .. Taka 200.00 per bale of 400 lbs.	
5.	Cotton yarn ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
6.	Cotton waste ..	10% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
7.	Cotton seed ..	10% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
8.	Rice ..	10% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
9.	Wheat ..	10% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
10.	Oil seed ..	10% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
11.	Tea ..	Taka 5.00 per lb.
12.	Raw hide and skin ..	30% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
13.	Wet-blue (semi-finished) leather ..	30% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
14.	Finished leather ..	30% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
15.	Fish :	

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
	A. Fresh ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	B. Salted, dry ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	C. Unsalted, dry ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	D. Frozen ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	E. Processed for preserved, other than dry fish ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
16.	Vegetables :	
	A. Fresh ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	B. Other ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
17.	Fruits :	
	A. Fresh ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	B. Dried ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	C. Processed otherwise preserved or ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
18.	Bamboo ..	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.

Tariff Heading.	Description.	Rate of duty.
(1)	(2)	(3)
19.	Wool :	
	A. Raw	.. 20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	B. Other	.. 20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
20.	Plant and flower	.. 20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
21.	Cement	.. Taka 20.00 per metric ton.”

DECLARATION

Under the provisions of section 3 of the Provisional Collection of Taxes Act, 1931 (XVI of 1931), it is hereby declared that it is expedient in the public interest to give clauses 5 and 11 of this Bill immediate effect.
