

[Communicated to the Council and
the Members of the League.]

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Appendix III.

**STUDIES AND REPORTS ON
STATISTICAL METHODS**
No. 2

MINIMUM LIST OF COMMODITIES FOR INTERNATIONAL TRADE STATISTICS

REVISED EDITION

PREPARED BY THE

COMMITTEE OF STATISTICAL EXPERTS

**LEAGUE OF NATIONS
GENEVA
1938**

Series of League of Nations Publications

II. ECONOMIC AND FINANCIAL

1938. II.A. 14.

[Communicated to the Council and
the Members of the League.]

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Appendix IV.

MINIMUM LIST OF COMMODITIES FOR INTERNATIONAL TRADE STATISTICS

ADDENDUM AND CORRIGENDUM

to the REVISED EDITION prepared by the
COMMITTEE OF STATISTICAL EXPERTS

and published in

STUDIES AND REPORTS ON STATISTICAL METHODS No. 2

(Official No.: C.226.M.128.1938.II.A, Appendix III)

LEAGUE OF NATIONS
GENEVA
1939

Series of League of Nations Publications

II. ECONOMIC AND FINANCIAL
1938. II.A. 14. Corrigendum.

A. EXTRACT FROM PART IV OF THE REPORT OF THE COMMITTEE OF STATISTICAL EXPERTS ON THE WORK OF ITS EIGHTH SESSION
(document C.133.M.85.1939.II.A).

3. The results of the enquiry concerning the reasons why certain countries have not applied the classification by stage of production and use do not justify a change of the original grouping. The number of countries which apply or are in favour of the original grouping is much greater than the number of countries which have raised objections to it. The Committee therefore recommends that the original classification as shown in the "Minimum List" should be applied and that the abridged classification submitted by the Committee as a possible alternative¹ should be employed only where a condensed presentation is adequate.

4. Some countries have encountered difficulties in applying the classification by use on account of the fact that the actual use of a given commodity in the country concerned does not justify the allocation to the category by use indicated in the "Minimum List". When deciding upon the allocation of commodities to a given group by use, the Committee was guided in doubtful cases by the most important use to which each commodity is put. If one and the same commodity is used for different purposes, the "List" frequently offers alternative allocations. As it was obviously impossible to enumerate all special cases, the Committee wishes to state, as a general principle, that the allocation of commodities to specific groups, in accordance with the use to which they are actually put in the country concerned, is intended to apply even if that use is not indicated in the "Minimum List" as a possible alternative. No similar problem arises in connection with the grouping by stage of production.²

5. In the practical application of the "Minimum List", doubts have arisen as to the grouping of certain commodities not separately specified in the "Minimum List" or in the International Customs Nomenclature. The allocation of such commodities, and other points of detail, are dealt with in the Appendix.

B. ADDITIONS AND CORRECTIONS

to be made in the

"MINIMUM LIST OF COMMODITIES FOR INTERNATIONAL TRADE STATISTICS" (REVISED EDITION, 1938)

I. Additions.

Without prejudice to the classification for purposes of the Draft Customs Nomenclature, the Committee made the following decision for trade statistical purposes:

M. L. Item No.		Corresponding item of the Draft Customs Nomenclature (D.C.N.)	Classification by stage of production and use
329.	<i>To read:</i>		
	Scrap iron and steel, including ships for breaking up:		<i>4b</i>
	<i>a.</i> Scrap iron and steel.	698	•
	<i>b.</i> Ships for breaking up.	*	•
	<i>Footnote: * Not separately specified in the Customs Nomenclature.</i>		
401. } 402. }	<i>Add the footnote: "See item 329b, for ships for breaking up".</i>		

¹ See "Studies and Reports on Statistical Methods", No. 2, pages 6 and 7.

² For instance, item 26, wheat, which has at present a fixed allocation—namely, group 1*a*—might, if the country has the necessary data, be allocated partly to group 1*a* (when intended for human food) and partly to 2*a* (when intended for feeding-stuffs for animals), as is done at present in the case of items 30 and 32 (barley and maize—each of which has an alternative allocation, 1*a* or 2*a*). The allocation of an item to a lettered group (a, b, c) other than the one shown in list B would, however, not be acceptable.

II. Changes and Corrections.

M. L. Item No.		Corresponding Item of the Draft Customs Nomenclature (D.C.N.)	Classification by stage of production and use	
	(a) In both the English and the French texts :			
22.	} <i>To add:</i>	}		
23.			(39)	
25b.			(39)	
60.	} In the D.C.N. column, <i>allocate</i> the whole of 124 to M.L.62.	}		
62.			(39)	
73a.	} In the D.C.N. column, <i>transfer</i> part of 143 to M.L.73a.	}		
73b.				
397b.	<i>To read:</i> Parts of motor-cycles (except motors, rubber tyres and electric parts); parts of side-cars, except rubber tyres.			
399.	<i>Omit</i> " and pieces ", and <i>add</i> " of such vehicles ".			
401.	} <i>In the last column, read:</i>	}	7c or 10c	
a.			"	
b.			"	
	c.	"	"	
	<i>(Note: This entails consequential changes on pp. 47, 51, 52, 53.)</i>			
401c.	In the D.C.N. column, <i>for</i> " 905b, c ", <i>read:</i>	(905b, c)		
408e.	In the D.C.N. column, <i>for</i> " 39 ", <i>read:</i>	(39)		
449.	<i>To read:</i> Other printed matter, on paper or cardboard.			
452b.	<i>For</i> " admitted ", <i>read</i> " imported or exported ".			
	<i>Delete the asterisks against the following:</i> 122, 124a, 124b, 172, 281, 282.			
	<i>Insert asterisks against the following:</i> 56, 56c; the a and b of 73; 80; the b and c of 112; 171; the a and b of 197; 221; 221b; 222a, b; the a and b of 262; 363, 363a, 412, 439, 444.			
	<i>To correct the following pages:</i>			
	Page	Group	Item	Correction
	43	3c	444.	<i>To read</i> " (444) ".
	50	9c	444.	<i>To read</i> " (444) ".
	45	6a, b	(273).	<i>To make cross-references.</i>
	50	10c	(354).	<i>For</i> " 7c ", <i>read</i> " 4c ".
	(b) In the French text only:			
85a.	<i>To read:</i> a. feuilles, écôtées ou non.			
112.	<i>Replace</i> the colon by a comma.			
124a.	<i>For</i> " le collodion ", <i>read</i> " les collodions ".			
207.	<i>For</i> " brut ", <i>read</i> " bruts ".			
255.	<i>In the last column, read:</i>			
302b.	In the D.C.N. column, <i>for</i> " 656, 659 ", <i>read:</i>	656-659	9c ou 3c	
393.	In the D.C.N. column, <i>for</i> " 890b-c ", <i>read:</i>	890b-e		
450.	<i>Delete</i> " sur papier ou carton ".			
	<i>To correct the following pages:</i>			
	Page	Correction.		
	3.	<i>In the last column, for</i> " 66 ", <i>read</i> " 60 ".		
	8.	<i>In line 9, for</i> " groupes ", <i>read</i> " chapitres ".		
	53.	<i>In group 9, for</i> " 222 ", <i>read</i> " (222) ".		

II. Changes and Corrections (*continued*).

M. L. Item No.		Corresponding item of the Draft Customs Nomenclature (D.C.N.)	Classification by stage of production and use
	<i>(c) In the English text only:</i>		
47a.	In the D.C.N. column, for "54a", read:		(54a)
176.	To read: Chemical pulp, of wood, of straw, of fibre and of rags.		
214b.	For "henneguen", read "hennequen".		
250a.	Replace the colon by a comma.		
363b.	To read: Chains.		
369b.	In the D.C.N. column, for "801", read:		(801)
400c.	Delete "bodies".		

To correct the following pages:

Page	Group	Item	Correction
40	3a	(212).	To delete the brackets.
44	4c	304.	For "304a, c", read "304a-c".
46	7c	381.	For "381a", read "381 (a)".
52	7c	258.	For "258", read "358".
53	9	234.	For "234b", read "134b".
53	9	235.	For "235", read "135".

III. Summary.

For the convenience of national compilers and others, three lists are given below, showing the numbers of the items affected by the changes—other than the changes in the D.C.N. reference column—due to the 1938 revision (and to this Addendum), as shown by comparing the Edition of 1938 (See "Studies and Reports on Statistical Methods", No. 2), as amended above, with the original edition of 1935 (January 1937 reprint).

Note: "F" means "French text only"; "E" means "English text only".

(a) *Changes in content* (including possible sources of error arising from the old edition):

47a (E)	112c	221	302a	381b	443a b
56	122 ¹	221b	302b	399	444
56c	161	222	341	401	447c
73a	162	222a b	363	401c	447d
73b	171	225a	363a	402	452b ²
80	197a	225b	363d	412	
85a (F)	197b	262a	369b (E)	439	
112b	206 ³	262b	381a	443	

(b) *Changes in title:*

42a (E)	116d h	195	263b	350	423
56 (F)	117a	197	265	352 (F)	424
56a (E)	122 ¹	206a b ²	281	363b (E)	426
73a (F)	124a b	214b (E)	282	378	443
85a (F)	136	218	302a	381	449
86c	161	219b	307c	384 (E)	450 (F)
97b (E)	162	222	310	397b	452b
112 (F)	176 (E)	232 (E)	316a	399	
116	188c	250a (E)	329	400c (E)	

(c) *Changes in classification by stage of production and by use:*

Specifically: 222, 401, 444.

¹ Sub-items suppressed; content unchanged.

² Order of a and b reversed; respective contents unchanged.

³ Content unchanged, but sub-item extended to cover exports.

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PREFACE

Among the recommendations of the International Conference of 1928 relating to economic statistics was one to the effect that a classification of commodities entering into international trade should be prepared for use by Governments. The purpose of this proposed classification was to permit of the trade statistics of one country being readily compared with those of others.

Somewhat earlier, the Council of the League of Nations had decided that an international Customs nomenclature should be prepared in the hope that this nomenclature might be adopted by national administrations. As in many countries trade statistics are based upon Customs classifications, the Committee of Statistical Experts, which was charged with the task of preparing the statistical classification, has based its classification on the Draft Customs Nomenclature which was prepared by a Sub-Committee of Experts for the Unification of Customs Tariff Nomenclature.

The first "Minimum List of Commodities for International Trade Statistics", which was circulated to Governments in 1935, was based on the Draft Customs Nomenclature published in 1931. In 1937, a revised Draft Customs Nomenclature was published which took into account new proposals of Governments, and the Committee of Statistical Experts was obliged to revise the statistical classification accordingly. The list printed in this pamphlet is the result of that revision. The great majority of changes made are changes of references to the items of the revised Customs Nomenclature, the framework of the statistical classification has been maintained and changes in the scope of items have been reduced to a strict minimum.

League of Nations,
Geneva, July 1938.

A. LOVEDAY,
*Director of Financial Section
and Economic Intelligence Service.*

REPORT ON THE APPLICATION AND REVISION OF THE MINIMUM LIST OF COMMODITIES FOR INTERNATIONAL TRADE STATISTICS

[Reprint from the Report of the Committee of Statistical Experts on the Work of its Seventh Session¹ (document C.226.M:128.1938.II.A).]

1. By a resolution dated September 17th, 1935, the Council expressed the hope that Governments would see their way to publishing, at least annually, supplementary statistics of their imports and exports classified in accordance with the "Minimum List" drawn up by the Committee.

2. The Committee was glad to learn that statistics in accordance with the "Minimum List" are now available for, or will be prepared by, the following countries or statistical territories :

1. Australia	10. Iran	19. United Kingdom
2. Belgium-Luxemburg	11. Ireland	20. United States of America
3. Bulgaria	12. Lithuania	21. Yugoslavia ²
4. Canada	13. New Zealand	22. Estonia ²
5. Czechoslovakia	14. Norway	23. Iraq ²
6. Denmark	15. Palestine	24. Latvia ²
7. Egypt	16. Poland-Danzig	25. Mexico ²
8. France	17. Portugal	
9. Iceland	18. Sweden	

In addition

26. Hungary accepted in principle, but made the actual application of the new list dependent on the termination of the Brussels Convention.

27. Union of South Africa postponed decision.

China, India, Japan, the Netherlands, the Netherlands Indies, Switzerland and Turkey stated that they were not prepared for the moment to compile the supplementary statistics in question.

A Conference of statisticians of the British Commonwealth of Nations, held in 1935, recommended all countries belonging to the British Commonwealth to prepare trade statistics in accordance with the items of the "Minimum List". The Government of the United Kingdom asked all dependencies whose trade is of real significance in relation to world trade (e.g., Hong-Kong, Malaya, Ceylon, Nigeria and the Gold Coast) to consider the annual publication of supplementary statistics of trade based on the classification in the "Minimum List". Therefore, a still wider application of the list may accordingly be anticipated.

3. In accordance with the above-mentioned resolution of the Council, the great majority of countries have not only compiled but have also published statistics classified in accordance with the "Minimum List". As some doubts have arisen as to the procedure for the publication of these statistics, the Committee desires to renew its former recommendation that they should be published by each country itself, thereby making them available without delay to

¹ The following members of the Committee were present at this session : M. M. HUBER, Director of Studies at the Statistical Institute of the University of Paris; Dr. G. BRÜSCHWEILER, Director of the Swiss Federal Bureau of Statistics; Mr. E. CORN, Director of the Statistical Department of Denmark; M. V. DORE, Head of the General Statistical Bureau of the International Institute of Agriculture; M. D. DURAND, of the United States Tariff Commission; Sir Alfred FLUX, formerly chief of the Statistical Service of the Board of Trade; M. G. JAHN, Director of the Central Statistical Office of Norway; Mr. J. W. NIXON, Chief of Section, International Labour Office; M. E. SZTURM DE SZTREM, Director of the Central Statistical Bureau of Poland; M. J. P. L. GAYON, former Head of the Department of Foreign Trade and Navigation.

² Sections and chapters only.

³ Statistics not yet published.

the general public. The demand for a summarised publication of the data available under the "Minimum List" will be met, in the Committee's opinion, by the plan of publication adopted by the Secretariat. Under this plan, the League's annual publication on "International Trade Statistics" will be gradually adapted to the "Minimum List". It already contains summary tables showing the grouping by "sections" and "chapters", and all the groups for the classification by "stage of production and use". It will also contain, for each country, tables of imports and exports of the principal articles, where the data for those items of the "Minimum List" are of real importance for that country.

4. The "Minimum List", which was communicated to Governments in 1935,¹ is based on the draft Customs Nomenclature (document C.921.M.486.1931.II.B, Volumes I and II), the content of each item of the "Minimum List" being defined by means of a reference to the corresponding items of the draft Customs Nomenclature. In 1937, a revised draft Customs Nomenclature (document C.295.M.194.1937.II.B, Volumes I and II) was published, and the Committee undertook, at the present session, to revise the "Minimum List" accordingly. The revised edition of the list will be found in the Appendix.

5. The experience gained since 1935 has not revealed the necessity of any changes in the "sections", "chapters", or "items" of the "Minimum List". On the other hand, the revised draft Customs Nomenclature shows only relatively slight modifications compared with the first draft. In several cases, the principle applied in the "Minimum List" was also adopted by the Sub-Committee on Customs Nomenclature, thus bringing the two classifications into closer agreement with one another. Although numerous changes in reference numbers, due to a changed numbering of items in the Customs Nomenclature, are required in the "Minimum List", the Committee has reduced changes in the scope of the items to a strict minimum, and the number and order of items has not been changed at all. All items the scope of which has been affected by the revision are marked in the revised edition with an asterisk (*).

6. Although the classification of the items of the "Minimum List" by "sections" and "chapters" has been carried out in a great number of countries, the classification of items by "stage of production and use", which is simply a rearrangement of the items of the "Minimum List", has not found the same wide application. The Committee is inclined to think that the reason for this fact, since the work involved in this second classification is not great, is due either to insufficient interest in groupings destined for analytical purposes, to the relatively large number of groups and sub-groups, or to disagreement with the principles of the grouping or with the allocation of items to the various groups. Since the Committee attaches great importance to the grouping by stage of production and use, it would be glad if the respective Governments were asked to communicate the reasons for which they have not been able to adopt this grouping.

7. With a view to taking account without delay of the observations made concerning the number of groups and sub-groups of this classification, the Committee has prepared the following summary of the complete classification by stage of production and use given in Annex I. It hopes that this summary classification will overcome the difficulties which have prevented certain countries from applying the complete classification.

A-E. Merchandise only:

- A. Human food, beverages and tobacco, and materials therefor (groups 1 and 8);
- B. Materials for production in agriculture, industry and commerce, including oils and fuels (except A) (groups 2 to 6):
 - (a) Crude;
 - (b) Simply transformed;
 - (c) More elaborately transformed;

¹ See document C.268.M.136.1935.II.A. Report of the Committee of Statistical Experts to the Council on the Work of its Fourth Session.

- C. Capital equipment for agriculture, industry and commerce (group 7);
- D. Articles ready for retail sale or for consumers' use (except A) (groups 9 and 10);
- E. Articles which cannot be classified (postal packages, returned goods and special transactions) (group 11).

If desired:

- F. Gold and specie (group 12).

8. The Committee trusts that the Council will decide :

(a) To communicate the revised "Minimum List" to all the parties to the international Convention relating to Economic Statistics and to all other Governments of States Members of the League and of non-member States, and to invite them to compile and publish supplementary statistics of the imports and exports in accordance with the revised "Minimum List";

(b) To invite the Governments concerned to communicate to the Secretary-General of the League of Nations the reasons which have prevented them so far from preparing the classification by stage of production and use, together with any observations they may wish to formulate with regard to the application of the abridged classification in paragraph 7, or with reference to the possible revision of the detailed classification in Annex I.

Appendix

MINIMUM LIST OF COMMODITIES FOR INTERNATIONAL TRADE STATISTICS

INTRODUCTORY NOTE

1. The principles which have guided the Committee of Statistical Experts in the preparation of the Minimum List are explained in the report of the Committee on the work of its third session (document C.152.M.63.1934.II.A, pages 26 to 32). The relevant passage of this report containing this explanation is given in Annex II.

2. The list is divided into sections, chapters, numbered items and lettered sub-items.

3. Statistics should be shown for each numbered item for which the annual import or export normally exceeds in value 100,000 Swiss francs (of the gold content of 0.2903 grm. of fine gold), provided that every item should be shown of which the exports or imports, respectively, represent normally over one-tenth of 1% of the total exports or imports of the given country. If the annual imports or exports are below these limits, the item might, if preferred, be grouped with some other suitable item or items in the same chapter. This item should then bear the numbers of the combined items. Any item for which such grouping is not practicable may be grouped under a special heading at the end of the chapter or section.

4. The lettered sub-items are provided in order to promote international comparison between those countries which subdivide any given major item of the list. It is hoped that each country which, in its national statistics, maintains items that can conveniently be adapted to correspond to the lettered sub-items of the Minimum List will publish the resulting figures, especially if the trade is of considerable magnitude.

5. It will doubtless be the case that compilation of the trade statistics according to the Minimum List will be accomplished by re-grouping and re-arranging items of the existing national list. It is not indispensable that the resulting item should correspond with entire exactness to the definition of that item in the Minimum List. The correspondence should, however, be reasonably close, and, in order to bring this about, it will be desirable, in certain cases, that an existing item of the national list should be subdivided. If, for special reasons, this cannot be done, it may be necessary for the country to add up two or three items of the Minimum List, so as to correspond to a given national item or group of several national items.

For each item, the values should be given and the quantities should also be stated, if all commodities included can be expressed in terms of the same unit of quantity. Totals of values should also be given for each chapter and section.

6. The abbreviation "n.e.s." is to be interpreted as "not elsewhere specified or included".

7. The numbers in the first column refer to the corresponding items of the revised draft Customs Nomenclature (document C.295.M.194.1937.II.B, Volumes I and II); from which the content of each item may be ascertained. The second volume of the draft Customs Nomenclature gives detailed explanatory notes which will be found of value. The fact that any number in the first column is given in parentheses indicates that the item of the Minimum List in question represents, or includes, only a part of the corresponding item of the Customs Nomenclature.

8. An asterisk (*) before a numbered item or lettered sub-item indicates that the scope of the item or sub-item has been affected by the revision of the list in 1938.

9. The reference numbers and letters in the last column indicate the group and sub-group of the classification by use and stage of production to which the item belongs. The groups distinguished are shown in Annex I of this document. The principles upon which this classification by use and stage of production is based are also explained at that place.

10. When two or more reference numbers or letters are specified in these columns for a given item, that fact indicates that this item may comprise merchandise varying in use or stage of production. In such cases, the item should be allocated by each country to that particular group representing its predominant use and nature in that country.

11. In the application of this system of classification, it is intended that the distinction between "crude" on the one hand, and other articles on the other, should be maintained in all cases. The distinction between "simply transformed" and "more elaborately transformed" is considered less essential and is somewhat more difficult of application, but it will in many cases prove very useful.

12. For the convenience of the several countries which may wish to utilise the classification according to use and stage of production, a supplementary list is presented in which the items of the Minimum List are re-arranged in order according to the ten use-groups and the three stage-of-production groups (see Annex I, C).

A. CLASSIFICATION OF THE SECTIONS AND CHAPTERS

SECTION I. — FOOD PRODUCTS, BEVERAGES, TOBACCO¹

1. Live animals, chiefly for food.²
2. Meat and preparations thereof.
3. Dairy products, eggs and honey.
4. Fishery products, for food.
5. Cereals.
6. Manufactured products of cereals, chiefly for human food.
7. Fruits and nuts, except oil-nuts.
8. Vegetables, roots and tubers, chiefly used for human food, and their preparations n.e.s.
9. Sugar and sugar confectionery.
10. Coffee, tea, cocoa and preparations thereof; spices.
11. Beverages and vinegars.
12. Feeding stuffs for animals n.e.s.
13. Tobacco.

SECTION II. — FATTY SUBSTANCES AND WAXES, ANIMAL AND VEGETABLE

14. Oil-seeds, nuts and kernels.
15. Animal and vegetable oils, fats, greases and waxes and their manufactures n.e.s.

SECTION III. — CHEMICALS AND ALLIED PRODUCTS

16. Chemical elements and compounds; pharmaceutical products.
17. Dyeing, tanning, and colouring substances (not including crude materials).
18. Essential oils, perfumery, cosmetics, soaps and related products.
19. Fertilisers.

SECTION IV. — RUBBER

20. Rubber and manufactures thereof n.e.s.

SECTION V. — WOOD, CORK

21. Wood, cork and manufactures thereof.

SECTION VI. — PAPER

22. Pulp, paper and cardboard and manufactures thereof.

SECTION VII. — HIDES, SKINS AND LEATHER AND MANUFACTURES THEREOF N.E.S.

23. Hides and skins and leather.
24. Manufactures of leather, not including articles of clothing.
25. Furs, not made up.

SECTION VIII. — TEXTILES

26. Textile materials, raw or simply prepared.
27. Yarns and thread.
28. Textile fabrics and small wares.
29. Special and technical textile articles.

¹ Excluding certain oils and fats which may be used either for food or for other purposes.

² Excluding beasts of burden and other live animals which are not chiefly used for food.

SECTION IX. — ARTICLES OF CLOTHING OF ALL MATERIALS AND MISCELLANEOUS MADE-UP TEXTILE GOODS

30. Clothing and underwear of textile materials; hats of all materials.
31. Clothing of leather and fur.
32. Footwear, boots, shoes and slippers.
33. Made-up articles of textile materials other than clothing.

SECTION X. — PRODUCTS FOR HEATING, LIGHTING AND POWER, LUBRICANTS AND RELATED PRODUCTS N.E.S.

34. Products for heating, lighting and power, lubricants and related products.

SECTION XI. — NON-METALLIC MINERALS AND MANUFACTURES THEREOF N.E.S.

35. Non-metallic minerals, crude or simply prepared n.e.s.
36. Pottery and other clay products.
37. Glass and glassware.
38. Manufactures of non-metallic minerals n.e.s.

SECTION XII. — PRECIOUS METALS AND PRECIOUS STONES, PEARLS AND ARTICLES MADE OF THESE MATERIALS

39. Precious metals and precious stones, pearls and articles made of these materials.

SECTION XIII. — BASE METALS AND MANUFACTURES THEREOF N.E.S.

40. Ores, slag, cinder.
41. Iron and steel.
42. Non-ferrous base metals.
43. Manufactures of base metals n.e.s.

SECTION XIV. — MACHINERY, APPARATUS AND APPLIANCES N.E.S. AND VEHICLES

44. Machinery, apparatus and appliances n.e.s., other than electrical.
45. Electrical machinery, apparatus and appliances.
46. Vehicles and transport equipment n.e.s.

SECTION XV. — MISCELLANEOUS COMMODITIES N.E.S.

47. Miscellaneous crude or simply prepared products n.e.s.
48. Manufactured articles n.e.s.

SECTION XVI. — RETURNED GOODS AND SPECIAL TRANSACTIONS

49. Returned goods and special transactions.

SECTION XVII. — GOLD AND SPECIE

50. Gold and specie.

B. CLASSIFICATION BY SECTIONS, CHAPTERS, ITEMS AND SUB-ITEMS

SECTION I. — FOOD PRODUCTS, BEVERAGES, TOBACCO¹

	Corresponding item of the Draft Customs Nomenclature.	Classification by stage of production and use
Chapter 1. — Live Animals, chiefly for Food.²		
1. Bovine cattle, including buffaloes	3	1a
2. Sheep and lambs	4	1a
3. Swine	6	1a
4. Poultry	8	1a
5. Other kinds (goats and kids, domestic hares and rabbits, game birds and animals).	5, 7, 9	1a
Chapter 2. — Meat and Preparations thereof.		
<i>Meat, fresh, chilled or frozen :</i>		
6. Meat of bovine cattle (beef and veal).	13a	8b
7. Mutton and lamb	13b	8b
8. Meat of swine (pork).	13c 17a	8b
9. Poultry	14	8b
10. Other kinds	13d, 15, 16	8b
<i>Meat, salted, dried, smoked, cooked or otherwise simply prepared:</i>		
11. Meat of swine (bacon and hams, pork).	17b, 18a, (18b)	8b
12. Other kinds	(18b)	8b
13. Sausages and similar articles, not in air-tight containers	116	8c
14. Meats, including sausages, in air-tight containers; extracts and other preparations of meat.	117, 118	8c
Chapter 3. — Dairy Products, Eggs and Honey.		
15. Milk and cream, fresh	22, 23	8a
16. Milk and cream, evaporated, condensed or dried	(24)	8b
a. Evaporated or condensed	(24)	"
b. Dried (powder)	(24)	"
17. Butter (fresh or salted), including melted	25	8b
18. Cheese	26	8b
19. Eggs in the shell	27a	8a
20. Eggs not in the shell, yolks of eggs	(27b)	1b
a. Dried	(27b)	"
b. Other, including frozen	(27b)	"
21. Natural honey	28	8a
Chapter 4. — Fishery Products, for Food.³		
22. Fish, fresh, chilled or frozen ⁴	19	8a
23. Fish, salted, dried or smoked, not further prepared	20	8a
24. Crustaceans and molluscs, fresh, chilled, frozen, salted or simply cooked.	21	8a

¹ Excluding certain oils and fats which may be used either for food or for other purposes.
² Excluding beasts of burden and other live animals which are not chiefly used for food.
³ Fish roes intended for food, other than caviar and substitutes, are classed with items 22, 23 or 25b, according to the condition.
⁴ Including fish lightly salted for transport.

	Corresponding Item of the Draft Customs Nomenclature	Classification by stage of production and use
25. Fish, crustaceans and molluscs in air-tight containers or prepared in a manner not above specified.		8c
a. Caviar and substitutes therefor	119	”
b. Fish	120	”
c. Crustaceans and molluscs	121	”
Chapter 5. — Cereals.		
26. Wheat, spelt and meslin	68	1a
27. Rye	69	1a
28. Rice, in the husk	70a	1a
29. Rice, not in the husk, including polished and broken rice	70b	8b
30. Barley	71	2a or 1a
31. Oats	72	2a
32. Maize (Indian corn)	73	2a or 1a
33. Other cereals	74	1a or 2a
Chapter 6. — Manufactured Products of Cereals principally for Human Food.		
34. Meal and flour of wheat, spelt and meslin.	75a	1b
35. Rye meal and flour	75b	1b
36. Meal and flour of other or of mixed ¹ cereals.	75c-g	1b
37. Groats, semolina and cereals flaked, pearled or prepared in a manner not otherwise specified (“ breakfast foods ”)	76	8b
38. Malt	80	1b
39. Alimentary pastes (macaroni, vermicelli and similar preparations)	134	8c
40. Bakery products (bread, biscuits, cakes, etc.)	135, 136	8c
41. Malt extracts and flour, starch and malt extracts prepared for infants’ foods and dietetic and culinary use.	81, 133	8c
Chapter 7. — Fruits and Nuts, except Oil-nuts. ²		
42. Citrous fruits.		8a
a. Oranges and Tangerines.	55a	”
b. Lemons	55b	”
c. Grapefruit	(55c)	”
d. Other	(55c)	”
43. Bananas	54b	8a
44. Other tropical fruits, fresh		8a
a. Pineapples	(54d)	”
b. Other	(54a,) (54d), 56a	”
45. Apples	(59)	8a
46. Other fruits of temperate countries fresh.		8a
a. Grapes	57a	”
b. Orchard fruits, except apples	(59), 60	”
c. Berries and other small fruit	61a	”
d. Other, including melons.	61b, 61c	”
47. Dried fruits		8a
a. Dates	54a	”
b. Figs	56b	”
c. Raisins and currants	57b	”
d. Prunes	62b	”
e. Other	(54d), 62a, c	”

¹ Other than mixtures which, in accordance with national regulation or commercial practice, are grouped with 34 or 35.
² Fruits simply preserved in brine are classed as fresh fruits.

	Corresponding Item of the Draft Customs Nomenclature	Classification by stage of production and use
48. Edible nuts, other than nuts chiefly used for extraction of oil		8a
<i>a.</i> Tropical (cocoanuts, Brazil nuts and similar nuts)	54c	"
<i>b.</i> Other	58	"
49. Fruits and nuts, prepared or preserved, except dried fruits and fruit juices for beverages.	140-142	8c
 Chapter 8. — Vegetables, Roots and Tubers chiefly used for Human Food and their Preparations, n.e.s.		
50. Potatoes, fresh (not including sweet potatoes)	(49)	8a
51. Other vegetables chiefly for human food (including olives), fresh or simply preserved in brine.	(45-48), 50	8a
52. Beans, peas, lentils and other legumes (pulses), dry, including split (including dried legumes used chiefly for animal food).	51	8a
53. Other dried vegetables	(45-49), 52	8a
54. Vegetables preserved or prepared, except dried or in brine	137-139	8c
55. Hops, hop cones and lupulin	87	1a
56. Crude vegetable products chiefly for human food, n.e.s.		1a
<i>a.</i> Roots with a high starch content (arrowroot, manioc, etc.)	53	"
<i>b.</i> Chicory root not roasted	86	"
<i>c.</i> Sugar beets, sugar cane	85, (89f)	"
57. Flour, semolina and flakes of potatoes and flour n.e.s.		8b
<i>a.</i> Flour, semolina and flakes of potatoes	79	"
<i>b.</i> Flour, n.e.s.	77	"
58. Vegetable preparations for food n.e.s.	145, 147-150	8c or 8b
 Chapter 9. — Sugar and Sugar Confectionery.		
59. Beet and cane sugar, not refined	(122)	1b
60. Beet and cane sugar, refined, including edible molasses and sugar syrups	(122), (124)	8c
61. Other sugars (glucose, maltose, lactose, etc.)	123	1b
62. Molasses, not edible	(124)	1b or 2b
63. Sugar preparations, not including chocolate confectionery		8c
<i>a.</i> Sugar confectionery	125	"
<i>b.</i> Other articles of food with a sugar base n.e.s.	126	"
 Chapter 10. — Coffee, Tea, Cocoa and Preparations thereof; Spices.		
64. Coffee, not roasted	63a	1a
65. Coffee, roasted	63b	8b
66. Extracts and other preparations of coffee.	146	8c
67. Tea and maté		8a
<i>a.</i> Tea	64	"
<i>b.</i> Maté	89d	"
68. Cocoa beans, including husks and shells	127, 128	1a
69. Cocoa preparations, including chocolate confectionery	129-132	8c

	Corresponding item of the Draft Customs Nomenclature	Classification by stage of production and use
70. Spices		8a
a. Pepper and pimento (including ground)	65	»
b. Vanilla	66	»
c. Other sorts	67	»

Chapter 11. — Beverages and Vinegars.

71. Natural and artificial waters	151a, (151b)	8b
72. Lemonade and other unfermented beverages n.e.s..	160	8c
73. Fruit juices		8c
a. Grape juice, not for wine	(153)	»
b. Other	143, 144	»
74. Cider and fermented fruit juices, n.e.s..	156	8c
75. Wine and grape must	(153), 154, 155	8c
76. Beer (including ale, stout, porter and other fermented cereal beverages)	152	8c
77. Distilled alcoholic beverages	157, 159	8c
78. Vinegar for domestic use or for use in food preserva- tion	161	8c

Chapter 12. — Feeding-stuffs for Animals, n.e.s.

79. Cereal straw, including chopped straw.	90	2a
80. Hay and fodder, green or dry	91, 89c, (f)	2a
81. Offals from the preparation of cereals	78	2b
82. Oil-seed cake and meal and other vegetable-oil residues	165	2b
83. Wastes and by-products of the other food-preparing industries		2b
a. Meat meal and fish meal	162	»
b. Other	163, 164, 166, 168	»
84. Feeding-stuffs for animals, manufactured, n.e.s.. . .	169, 170	2b

Chapter 13. — Tobacco.

85. Unmanufactured tobacco		1a
a. Leaf, including stemmed	(171)	»
b. Stems, trimmings, shorts and other unmanufactured offal	(171)	»
86. Manufactured tobacco		8c
a. Cigars and cheroots	(172)	»
b. Cigarettes	(172)	»
c. Other, for human consumption	(172)	»

SECTION II. — FATTY SUBSTANCES AND WAXES, ANIMAL AND VEGETABLE

Chapter 14. — Oil-seeds, Nuts and Kernels.

87. Groundnuts (peanuts), not shelled	(83a)	5a
88. Groundnuts (peanuts), shelled	(83a)	5a
89. Copra	83b	5a
90. Palm kernels	83c	5a
91. Soya beans	83d	5a
92. Linseed	83f	5a
93. Cotton seed	(83k)	5a
94. Other oil-seeds, nuts and kernels	83e, g-i, (83k)	5a

	Corresponding item of the Draft Customs Nomenclature	Classification by stage of production and use
Chapter 15. — Animal and Vegetable Oils, Fats, Greases and Waxes and their Manufactures, n.e.s.		
95. Lard, not including neutral lard.	(100)	5b
96. Oils from fish and marine animals		5b
<i>a.</i> Whale oil	(103)	"
<i>b.</i> Fish-liver oils	(103)	"
<i>c.</i> Other sorts	(103)	"
97. Other animal oils, fats and greases.		5b
<i>a.</i> Tallow and premier jus (oleo stock)	101	"
<i>b.</i> Oleo oil and neutral lard	(100), 102a	"
<i>c.</i> Other, including degrass	(100), 104, 108	"
98. Linseed oil	105a	5b
99. Soya-bean oil	(105c)	5b
100. Cottonseed oil	105d	5b
101. Groundnut (peanut) oil	105e	5b
102. Olive oil	105g	5b
103. Palm oil	105i	5b
104. Palm-kernel oil	(105k)	5b
105. Coconut (copra) oil, unrefined	(105k)	5b
106. Coconut (copra) oil, refined	(105k)	5b
107. Other oils from seeds, nuts and kernels.	105b, (c), f, h, l	5b
108. Oils, oxidised or blown, of every kind, linseed and similar oils, boiled.	107	5b
109. Hydrogenated oils and fats.	111	5b
110. Margarine, lard substitutes, and similar edible fats	112	5b
111. Glycerine	110	5b
112. Acid oils, fatty acids, and solid residues from the treatment of oils and fats		5b
<i>a.</i> Oleo-stearine	102b	"
<i>b.</i> Acid oils and fatty acids	(106), 109	"
<i>c.</i> Other	115, (106)	"
113. Waxes of animal and vegetable origin.	113, 114	5b

SECTION III. — CHEMICALS AND ALLIED PRODUCTS

Chapter 16. — Chemical Elements and Compounds; Pharmaceutical Products.

114. Chemical elements, n.e.s.		3b
<i>a.</i> Iodine	(213)	"
<i>b.</i> Mercury	215	"
<i>c.</i> Other elements	212, (213), 214, 216	"
115. Compressed gases	217	3b
116. Inorganic and aliphatic organic acids, n.e.s.		3c
<i>a.</i> Nitric acid	218	"
<i>b.</i> Sulphuric acid	219	"
<i>c.</i> Hydrochloric acid	220	"
<i>d.</i> Other inorganic acids	221	"
<i>e.</i> Acetic acid and acetic anhydride	222	"
<i>f.</i> Tartaric acid	223c	"
<i>g.</i> Citric acid	223d	"
<i>h.</i> Other aliphatic organic acids	223a, b, e-f	"

	Corresponding item of the Draft Customs Nomenclature	Classification by stage of production and use
117. Inorganic chemicals (other than acids) and salts of aliphatic acids with inorganic bases		3c
<i>a.</i> Sodium hydroxide (caustic soda)	224	"
<i>b.</i> Sodium borate (refined borax)	233 <i>a</i>	"
<i>c.</i> Sodium carbonate	234 <i>a</i>	"
<i>d.</i> Salts of cyanic, hydrocyanic, ferrocyanic, ferricyanic and sulphocyanic acids	235	"
<i>e.</i> Sodium sulphate and bisulphate	240 <i>a</i>	"
<i>f.</i> Copper sulphate	240 <i>j</i>	"
<i>g.</i> Bitartrate of potash	257 <i>a</i>	"
<i>h.</i> Calcium carbide	265 <i>a</i>	"
<i>i.</i> Artificial abrasives	229 <i>a</i> , 265 <i>b</i> , <i>c</i>	"
<i>k.</i> Other, n.e.s.	225-228, 229 <i>b</i> , 230-232, 233 <i>b</i> , 234 <i>b-k</i> , 236-239, 240 <i>b-h</i> , <i>k-l</i> , 241- 256, 257 <i>b</i> , <i>c</i> , 258- 264, 266, 267 (158)	"
118. Ethyl alcohol, pure	(158)	3c
119. Ethyl alcohol, denatured, and methyl alcohol.	(158), 269 <i>a</i>	3c
120. Organic compounds n.e.s.	268, 269 <i>b-e</i> , 270-274	3c
121. Turpentine	284	3 <i>b</i>
*122. Starches, starchy substances and gluten	82	3 <i>b</i> or 1 <i>b</i>
123. Casein, albumen, gelatine, glue and dressings.		3c
<i>a.</i> Casein and albumen	326, 327	"
<i>b.</i> Gelatine, pastes	328, 330	"
<i>c.</i> Glues, dextrines, etc.	329, 331-333	"
124. Chemical products n.e.s..		3c or 9c
* <i>a.</i> Derivatives of cellulose, except collodions and artificial textile fibres.	277	3c
* <i>b.</i> Artificial plastic materials other than those derived from cellulose	278, 279, 280	3c
<i>c.</i> Chemical products for use in photography, put up for retail sale	297	9c
<i>d.</i> Other descriptions	(172), 275, 276, 281-283, 285-287	3c or 9c
125. Pharmaceutical products	288-292	9c

**Chapter 17. — Dyeing, Tanning and Colouring Substances
(not Crude Materials).**

126. Tanning materials		3 <i>b</i> or 3 <i>c</i>
<i>a.</i> Tanning extracts of vegetable origin	298	3 <i>b</i>
<i>b.</i> Synthetic tanning materials	299	3 <i>c</i>
127. Extracts for dyeing.	300, 301	3 <i>b</i>
128. Dyestuffs prepared from coal tar; natural indigo.	302	3 <i>c</i>
129. Other colouring materials, semi-manufactured		3 <i>b</i>
<i>a.</i> Lampblack and other mineral and vegetable blacks	303	"
<i>b.</i> Chalk and barytes, ground, washed, etc.	304	"
<i>c.</i> Mineral earth pigments, ground, washed, etc.	305	"
<i>d.</i> Others	306, 307	"
130. Prepared paints and enamels, varnishes, siccatives, mastics, printers' ink and inked ribbons.	308-311, 312 <i>a</i>	3c
131. Writing and drawing ink	313	9c
132. Pencils (except mechanical), pencil leads, crayons.	314	9c

	Corresponding item of the Draft Customs Nomenclature	Classification by stage of production and use
Chapter 18. — Essential Oils, Perfumery, Cosmetics, Soaps and Related Products.		
133. Essential vegetable oils (except turpentine).	315	3c
134. Perfumes and cosmetics		9c or 3c
<i>a.</i> Synthetic perfumes, mixtures of perfumes and concentrated solutions of perfumes in greases and oils	316-318	3c
<i>b.</i> Perfumery, cosmetics and dentifrices.	319	9c
135. Soaps and cleansing preparations		9c
<i>a.</i> Toilet soaps, including shaving soaps and creams, medicinal soaps	320d	"
<i>b.</i> Other soaps and washing powders	320 <i>a, b, c, 321</i>	"
136. Turkey red oils and similar products	322	3c
137. Cleaning and polishing materials.	324	9c

Chapter 19. — Fertilisers.

138. Fertilisers of animal or vegetable origin, not chemically prepared.	342	2 <i>a</i>
139. Natural sodium nitrate	(343 <i>a</i>)	2 <i>a</i>
140. Synthetic nitrates of sodium, calcium and ammonia	(343 <i>a</i>)	2 <i>b</i>
141. Other nitrogenous mineral or chemical fertilisers.	343 <i>b, c, d</i>	2 <i>b</i>
142. Natural phosphates, ground or not.	344 <i>a</i>	2 <i>a</i>
143. Other phosphates, including superphosphates and basic slag	344 <i>b, c, d</i>	2 <i>b</i>
144. Crude potash salts	345 <i>a</i>	2 <i>a</i>
145. Other potash fertilisers	345 <i>b, c, d</i>	2 <i>b</i>
146. Mineral and chemical fertilisers n.e.s., and compound manures	346, 347	2 <i>b</i>

SECTION IV. — RUBBER

Chapter 20. — Rubber and Manufactures thereof, n.e.s.

147. Crude rubber and rubber substitutes (gutta-percha, balata, etc.)	369 <i>a</i>	3 <i>a</i>
148. Reclaimed, imitation and artificial rubber, and artificial substitutes	369 <i>b, c</i>	3 <i>c</i>
149. Wastes of rubber and of rubber substitutes.	370	3 <i>a</i>
150. Rubber tyres	375	9 <i>c</i>
151. Other manufactures of soft rubber, n.e.s.		3 <i>c</i> or 9 <i>c</i>
<i>a.</i> Pastes, sheets, bands, thread and tubes, not chiefly of textile material	371, 372, 373, 374	3 <i>c</i>
<i>b.</i> Other	376, 377	3 <i>c</i> or 9 <i>c</i>
152. Other articles of hard rubber, n.e.s.		3 <i>c</i> or 9 <i>c</i>
<i>a.</i> Plates, sheets, rods and tubes	378	3 <i>c</i>
<i>b.</i> Other	379	3 <i>c</i> or 9 <i>c</i>

SECTION V. — WOOD, CORK

Chapter 21. — Wood, Cork and Manufactures thereof.

153. Wood for fuel	380	6 <i>a</i>
154. Charcoal	381	6 <i>b</i>
155. Pulpwood	(382)	3 <i>a</i>

	Corresponding item of the Draft Customs Nomenclature	Classification by stage of production and use
156. Other wood in the round, whether rough-hewn or not, conifer		4a
a. Saw-logs	(382a)	"
b. Pit-props (mine timber)	(382a)	"
c. Other	(382a)	"
157. Other wood in the round, whether rough-hewn, or not, non-conifer	(382b)	4a
158. Railway sleepers (ties)	385	4b
159. Wood, simply sawn lengthwise or squared with the axe, conifer, n.e.s.	383a, 384a	4b
160. Wood simply sawn lengthwise or squared with the axe, non-conifer, n.e.s.	383b, 384b	4b
*161. Wood, planed, grooved or tongued, conifer, including artificial wood	(390)	4b
*162. Wood, planed, grooved or tongued, non-conifer, including artificial wood	(390)	4b
163. Boxes, cases and crates and parts thereof	396	3b
164. Other wood simply shaped or worked n.e.s.	387-389	4b or 3b
165. Blocks and strips for parquet flooring	391	4c
166. Beadings and mouldings	394	4c
167. Veneers and plywood		4b
a. Veneers	392	"
b. Plywood	393	"
168. Cooperage products and parts therefor.		3c or 10c
a. In wood of conifers	(386), (397)	"
b. Other	(386), (397)	"
169. Builders' woodwork (doors, sash and other mill-work) n.e.s.	398	4c
170. Furniture and parts thereof, including picture-frames	395, 402, 403	10c
171. Other manufactures of wood, n.e.s.	399, 400, 401, 404, 405	10c
*172. Cork, raw or partly worked	406, 407, (408)	3a
173. Manufactures of cork.		3c or 4c
a. Materials for building and insulation	(408)	4c
b. Bottle corks	409	3c
c. Other	(408), 410	3c

SECTION VI. — PAPER

Chapter 22. — Pulp, Paper and Cardboard and Manufactures thereof.

174. Paper waste, old paper, etc.	415	3a
175. Mechanical wood pulp	416b(1)	3b
176. Chemical pulp of wood, straw, fibres and rags	416a, 416b(2)	3b
177. Cardboard, including corrugated cardboard	417, 418	3c
178. Newsprint paper	419e	3c
179. Common packing paper		3c
a. Kraft paper	(419a)	"
b. Other common packing paper	(419a)	"
180. Other kinds of papers in rolls or sheets, n.e.s.	419b-d, f, 420b, 421	3c
181. Wallpaper	422	3c

	Corresponding item of the Draft Customs Nomenclature	Classification by stage of production and use
182. Other special papers and cardboards, including cut-out		3c
a. Cigarette paper	420a, 427	»
b. Blotting paper and filter paper, cellulose for filtering	423, 424	»
c. Cardboard and paper, impregnated, vulcanised, etc.	425	»
d. Cardboard and paper cut out for a particular purpose, n.e.s.	426	»
183. Paper bags, cardboard boxes and other containers of paper or cardboard	429, 430	3c
184. Manufactures of writing paper.		9c
a. Envelopes, paper with envelopes in boxes, packets, etc.	428	»
b. Exercise books, registers, albums, letter-racks, etc.	431	»
185. Other manufactures of paper, cardboard or pulp n.e.s.	432-435	3c or 9c

SECTION VII. — HIDES, SKINS AND LEATHER AND MANUFACTURES THEREOF N.E.S.

Chapter 23. — Hides and Skins and Leather.

186. Hides of cattle, including buffalo, undressed (exclud- ing calfskins and kips)	(348)	3a
187. Other hides or skins, undressed.		3a
a. Calfskins and kips	(348)	»
b. Sheepskins and lambskins	(348)	»
(1) Woolled.		
(2) Other than woolled.		
c. Goatskins and kidskins	(348)	»
d. Other	(348)	»
188. Leather		3b
a. Sole leather and leather for transmission belts	349	»
b. Other leather from hides of large animals, tanned or curried	350	»
c. Leather from skins of calves, sheep and goats, tanned or curried	351-352	»
d. Other dressed leather	353-355	»
189. Waste and used leather	356	3a
190. Imitation or artificial leather with a basis of leather waste	357	3b

**Chapter 24. — Manufactures of Leather, not including Articles
 of Clothing.**

191. Saddlery and harness-makers' goods, excluding gaiters and leggings	359a	7c
192. Other articles made of leather or skin, n.e.s.		7c or 9c
a. Machine belting of leather	363a	7c
b. Fancy leather goods	360a	9c
c. Travelling requisites	360b	9c
d. Other articles, n.e.s.	363b, 364	7c or 9c

Chapter 25. — Furs, not made up.

193. Fur skins, undressed	366	3a
194. Dressed furs, not made up	367	3b

SECTION VIII. — TEXTILES

Chapter 26. — Textile Materials, raw or simply prepared.

195. Silk-worm cocoons	441	3a
196. Silk noils, waste and floss silk	442	3a
197. Artificial textile fibres of vegetable or animal origin and waste of such fibres		3c
a. Fibres, including straw (flat filaments) and staple fibre	465	»
b. Waste	464, 466	»

	Corresponding item of the Draft Customs Nomenclature	Classification by stage of production and use
198. Sheep's and lambs' wool, greasy or back-washed.	493a	3a
199. Sheep's and lambs' wool, scoured.	493b	3a
200. Other fine animal hair suitable for spinning, n.e.s. (goat, Angora rabbits, etc.)	495a	3a
201. Fine animal hair not suitable for spinning (beaver, hare, rabbit, except Angora rabbit)	495b	3a
202. Horsehair and other coarse hair, including curled hair	494, 495c, 499	3a
203. Wool shoddy	498	3a
204. Wool and fine hair carded or combed	500	3b
205. Waste of wool and of other animal hair.		3a
a. Wool and fine hair waste	496	"
b. Horsehair and coarse hair waste	497	"
206. Raw cotton		3a
a. Linters	518a	"
b. Other than linters	518b	"
207. Cotton waste and devilled cotton, raw, excluding linters	519	3a
208. Cotton, cotton waste and devilled cotton, bleached or dyed	520	3b
209. Cotton, carded or combed	521	3b
210. Flax and flax tow	541	3a or 3b
211. Hemp and hemp tow (<i>Cannabis sativa</i> and <i>Crotalaria juncea</i>)	542, (544b)	3a or 3b
212. Ramie fibre	544a	3a
213. Jute and jute tow	543	3a or 3b
214. Other vegetable textile fibres.		3a
a. Manila hemp (abaca)	(544b)	"
b. New Zealand hemp (<i>Phormium tenax</i>), sisal (maguey, hennequen), agave	(544b)	"
c. Coir and other	(544b)	"
215. Waste material from textile fabrics, rags.	598, 599	3a

Chapter 27. — Yarns and Thread.

216. Raw silk in skeins (not thrown)	443a	3b
217. Thrown silk and other silk yarns and thread except raw silk		3b or 9c
a. Thrown silk		3b
(1) Wholly of silk	443b	
(2) Of silk mixed with other materials	(445)	
b. Spun silk yarn and noil yarn (schappe, bourrette)		3b
(1) Wholly of silk	444	
(2) Of silk mixed with other materials	(445)	
c. Yarn and thread of silk or spun silk put up for retail sale	446	9c
218. Yarns and thread of artificial textiles of vegetable or animal origin		3c or 9c
a. Continuous yarn	(462a), (463a)	3c
b. Yarns spun from staple and waste fibres, except c	(462a), 462b	3c
c. Yarn and thread put up for retail sale (for sewing, knitting, embroidery, etc.)	(463a), 463b, 467	
219. Yarns of wool and hair	468	9c
a. Of wool and fine hair; except c :		3b or 9c
(1) Wholly of wool or fine hair	501-503	"
(2) Of wool or fine hair mixed with other materials	504	"
b. Of horsehair and other coarse hair	505	3b
c. Put up for retail sale (for knitting, darning, embroi- dery, etc.)	506	9c

	Corresponding item of the Draft Customs Nomenclature	Classification by stage of production and use
220. Cotton yarn and thread		3b or 9c
<i>a.</i> Grey (not bleached, dyed or mercerised)	522 <i>a</i>	3b
<i>b.</i> Other (except <i>c</i>)	522 <i>b-e</i> , 523-525	3b
<i>c.</i> Yarn and thread put up for retail sale (sewing, knitting, embroidery, etc.)	526	9c
221. Yarns and thread of flax, hemp and ramie.		3b or 9c
<i>a.</i> Not put up for retail sale	545, 546	3b
<i>b.</i> Put up for retail sale	549 <i>a</i>	9c
*222. Yarns of other textile materials, including those put up for retail sale		3b or 9c
<i>a.</i> Of jute	547, (549 <i>b</i>)	» » »
<i>b.</i> Others, including paper yarn	548, (549 <i>b</i>), 550	» » »
223. Yarns of mixed textile and metal fibres	491	3b
Chapter 28. — Textile Fabrics and Small Wares.		
224. Velvets and plushes of silk, or of silk mixed with other textile fibres	448, 452	3c
225. Other silk fabrics, n.e.s.		3c
* <i>a.</i> Wholly of silk	449, 450, 460, 461 <i>a</i>	»
* <i>b.</i> Of silk mixed with other textile fibres	453, 454, 461 <i>b</i>	»
226. Ribbons of silk	447, 451	3c
227. Trimmings, lace and lace net of silk	455-457	3c
228. Velvets and plushes of artificial textile fibres, pure or mixed with other textile fibres.	470, 474, 478, 482	3c
229. Other fabrics of artificial textile fibres n.e.s..		3c
<i>a.</i> Pure	471, 472, 479, 480,	»
<i>b.</i> Mixed with other fibres	475, 476, 483, 484, 490	»
230. Ribbons of artificial textile fibres	469, 473, 477, 481,	3c
231. Trimmings, lace and lace net of artificial textile fibres	485-487	3c
232. Fabrics of wool and other fine hair n.e.s.		3c or 9c
<i>a.</i> Velvets and plushes	510	3c
<i>b.</i> Blankets, travelling rugs and coverlets	509 <i>a-b</i>	9c
<i>c.</i> Other fabrics, all wool or fine hair	507 <i>a</i> , (508)	3c
<i>d.</i> Other fabrics of wool or fine hair mixed with other textile fibres	507 <i>b</i> , (508)	3c
233. Trimmings and other small wares, lace and lace net of wool or other fine hair.	512-514	3c
234. Fabrics and other articles of horsehair or other coarse hair n.e.s.	509 <i>c</i> , 516, 517	3c
235. Cotton velvets and plushes.	533 <i>a</i>	3c
236. Other cotton fabrics (piece goods).		3c
<i>a.</i> Grey (unbleached)	527 <i>a</i>	»
<i>b.</i> Bleached (not mercerised)	527 <i>b</i>	»
<i>c.</i> Dyed in the piece (not mercerised).	527 <i>c</i>	»
<i>d.</i> Printed (not mercerised)	527 <i>d</i>	»
<i>e.</i> Woven of yarns of different colours (not mercerised) Mercerised	527 <i>e</i> 527 <i>f</i>	»
<i>g.</i> Other	527 <i>g</i> , 528-532, 533 <i>b</i>	»
237. Ribbons, tape and other small wares of cotton.	535-536	3c
238. Cotton lace and lace net.	537-539	3c
239. Fabrics (piece goods) of flax, hemp and ramie, n.e.s. 240. Fabrics (piece goods) of jute, n.e.s..	551-552 553	3c 3c
241. Fabrics of other vegetable fibres n.e.s. and all articles of paper yarn	554, 561	3c

	Corresponding item of the Draft Customs Nomenclature	Classification by stage of productio and use
242. Velvets and plushes, ribbons and other small wares, lace and lace net of fibres mentioned in 239-241.		3c
a. Velvets and plushes	555	»
b. Ribbons, trimmings, lace and lace net	557-559	»
243. Fabrics and articles of mixed textile and metal fibres	492	3c
244. Carpets and rugs of textile fibres.		10c
a. Of wool and fine hair	511a	»
b. Other	459, 489, 511b, 534, 556	»
245. Embroidery		3c
a. Of silk	458	»
b. Of cotton	540	»
c. Of other textile fibres	488, 515, 560	»
Chapter 29. — Special and Technical Textile Articles.		
246. Felts and felt articles, except hats and hoods for hats (hat bodies)	564, 565	3c
247. Cordage, cables, ropes and twine and manufactures thereof	566-568	3c
248. Fabrics and felts, impregnated or coated.		3c or 4c
a. Rubber-proofed	577	3c
b. Linoleum, lincrusta, etc.	574	4c
c. Other sorts	571-573, 575	3c
249. Elastic fabrics, ribbons, webbing and other small wares	576	3c
250. Other special textile fabrics and technical articles n.e.s.		3c, 7c or 9c
a. Absorbent cotton: wadding and articles made thereof, n.e.s.	562, 563	3c or 9c
b. Other	569, 570, 578, 579	3c or 7c

**SECTION IX. — ARTICLES OF CLOTHING OF ALL MATERIALS AND MISCELLANEOUS
MADE-UP TEXTILE GOODS**

**Chapter 30. — Clothing and Underwear of Textile Materials;
Hats of all Materials.**

251. Knitted fabrics and other articles of clothing.		9c
a. Of natural silk, pure or mixed	580	»
b. Of artificial textile fibre, pure or mixed	581	»
c. Of wool, pure or mixed	582	»
d. Of cotton and other vegetable textile fibres	583	»
252. Outer garments, not knitted.		9c
a. For men and boys	584	»
b. For women and girls	(585)	»
c. For infants	(585)	»
253. Clothing and underwear of rubbered fabrics, oiled fabrics, etc.	586	9c
254. Underclothing n.e.s.	587, 588	9c
255. Hats and caps of all materials, not knitted (but including fulled tricot)		9c or 3c
a. Hoods for hats (hat bodies)		3c
(1) Of wool-felt and fur-felt.	607-609	
(2) Of straw, fibre, etc.		
(3) Other kinds.		
b. Hats		9c
(1) Of wool-felt and fur-felt.	610-615	
(2) Of straw, fibre, etc.		
(3) Other kinds.		
c. Caps, bonnets and bérêts	616	9c

	Corresponding item of the Draft Customs Nomenclature	Classification by stage of production and use
256. All other articles of clothing (handkerchiefs, ties, scarves, shawls, stitched fabric gloves, collars, corsets, suspenders, garters and similar articles).	590-593, (597)	9c
Chapter 31. — Clothing of Leather and Fur.		
257. Leather coats, gaiters and other leather clothing n.e.s.	359b, 361	9c
258. Gloves wholly or mainly of leather, including parts	362	9c
259. Furs made up, including gloves of fur, but not hats, caps or shoes	368	9c
Chapter 32. — Footwear : Boots, Shoes and Slippers.		
260. Uppers, legs and other prepared parts of footwear.	358, 606	3c
261. Slippers and house footwear	601	9c
262. Other footwear, wholly or mainly of leather.		9c
a. For men and boys	(600), (602b)	"
b. For women and girls	(600), (602b)	"
c. For infants	602a	"
263. Other footwear of textile materials.		9c
a. With rubber soles	(603)	"
b. With soles of leather or leather substitutes	(603)	"
264. Footwear of rubber.	604	9c
265. Footwear, n.e.s.	605	9c
Chapter 33. — Made-up Articles of Textile Materials, other than Clothing.		
266. Table-linen, bed-linen and toilet-linen.	589	9c
267. Bags or sacks for packing, new or used.	594	3c
268. Other made-up articles of textile materials.		9c
a. Tarpaulins, tents, awnings, buckets and other made-up canvas goods	595	"
b. Requisites for travel, handbags, etc.	596	"
c. Other descriptions	(597)	"

SECTION X. — PRODUCTS FOR HEATING, LIGHTING AND POWER, LUBRICANTS, AND RELATED PRODUCTS N.E.S.

Chapter 34. — Products for Heating, Lighting and Power, Lubricants and Related Products n.e.s.

269. Coal	199a	6a
270. Lignite	200a	6a
271. Peat	(202)	6a
272. Briquettes of coal, lignite or peat.	199b, 200b, (202)	6b
273. Gas, natural or manufactured	— ¹	6a or 6b
274. Natural asphalt	203	6a
275. Crude petroleum and partly refined petroleum for further refining	206a	6a
276. Motor spirit (gasoline and other light oils for similar uses)	(206b)	6b
277. Lamp oil and white spirit (kerosene; illuminating oil)	(206b)	6b

¹ Not covered by the Customs Nomenclature.

	Corresponding item of the Draft Customs Nomenclature	Classification by stage of production and use
278. Gas oil and fuel oil	(206b)	6b
279. Lubricating oils and greases, including mixtures with animal and vegetable lubricants.	(206b), 323	6b
280. Coke of coal, of lignite and of petroleum.	201	6b
*281. Tar ¹ and tar oils and other products of tar distillation		
<i>a.</i> Tar	204	"
<i>b.</i> Tar oils and their directly isolated constituents (benzol, toluol, phenol, naphthalene, anthracene, etc.)	205	"
*282. Pitch, resin, petroleum asphalt, and other by- products of coal, lignite, schist and petroleum (includ- ing mixtures with asphalt), n.e.s.	210, 211	6b
283. Mineral jelly and waxes		6b
<i>a.</i> Vaseline	207	"
<i>b.</i> Paraffin wax	208	"
<i>c.</i> Lignite wax and mineral wax	209	"
284. Candles and tapers	325	6b
285. Electric energy	— ²	6b

SECTION XI. — NON-METALLIC MINERALS AND MANUFACTURES THEREOF N.E.S.

**Chapter 35. — Non-metallic Minerals, Crude or Simply Prepared,
n.e.s.**

286. Sand	176	4a
287. Clay	177	4a
288. Salt	173	3a
289. Sulphur	174	3a
290. Natural abrasives	181	4a
291. Building stone		4a
<i>a.</i> Slate	182	"
<i>b.</i> Marble, alabaster, serpentine	183	"
<i>c.</i> Granite sandstone, limestone and other	184, 185	"
292. Gravel and crushed stone for road-making and for concrete	187	4a
293. Stone for industrial uses including the making of lime and cement		4a
<i>a.</i> Limestone unworked	186	"
<i>b.</i> Magnesite, crude, calcined or pulverised	188	"
<i>c.</i> Gypsum	189	"
<i>d.</i> Puzzolanas and materials for hydraulic mortar	191	"
294. Asbestos	194b	4a
295. Lime	190	4b
296. Cement	192	4b
297. Other non-metallic minerals n.e.s.		3a
<i>a.</i> Chalk and colouring earths, unworked	178	"
<i>b.</i> Graphite, natural or artificial	179	"
<i>c.</i> Mica	194c	"
<i>d.</i> Other sorts	175, 180, 193, 194a, d-h	"

Chapter 36. — Pottery and Other Clay Products.

298. Bricks, tiles, pipes, etc., of brick earth or ordinary baked clay		
<i>a.</i> Bricks, tiles and pipes	646-648	4b or 10c
<i>b.</i> Other	649	4b or 10c

¹ In this item, the word "tar", whenever it occurs, relates to mineral tar.
² Not covered by the Customs Nomenclature.

	Corresponding Item of the Draft Customs Nomenclature	Classification by stage of production and use
299. Refractory articles, n.e.s. (bricks, pipes, crucibles, etc.)	650, 651	4c or 7c
300. Table and other household articles of faience or fine earthenware	661a	10c
301. Table and other household articles of porcelaine	662a	10c
302. Other articles of stoneware and articles of pottery n.e.s.		4c, 7c or 10c
*a. Receptacles and other utensils of stoneware for technical purposes or for use in farming; bricks, tiles, pipes of stoneware	652-654, 655	4c or 7c
*b. Other	656-659, 661b, 662b	4c, 7c or 10c
Chapter 37. — Glass and Glassware.		
303. Glass in the mass, bars and tubes, unworked, including broken and powdered glass.	663, 664	4b
304. Plate and sheet glass		4c or 10c
a. Unworked	665, 666	4c
b. Worked	667	4c
c. Reinforced (safety glass)	669	4c
d. Tinned, silvered or coated with platinum, looking-glasses and mirrors	668	4c or 10c
305. Tiles, paving-blocks and squares of cast or pressed glass	670	4c
306. Carboys, bottles and flasks, unworked.	671	3c
307. Illuminating glassware and scientific glassware n.e.s.		3c, 7c or 10c
a. Bulbs for electric lamps and valves	672	3c
b. Other illuminating glassware.	673	10c
c. Glassware for laboratory use, including such goods of fused quartz or silica	674	7c
308. Blown or pressed glassware n.e.s.	675	10c
309. Optical glass and spectacle glass, crude.	677	4c
310. Beads, drops, pendants, imitation pearls and stones, and similar decorative articles of glass and objects made therefrom; spun glass and glass wool	679-680	10c
311. Other articles of glass n.e.s.	676, 678, 681	10c
Chapter 38. — Manufactures of Non-metallic Minerals n.e.s.		
312. Building-stone worked	628-630	4b or 4c
313. Grinding and polishing wheels and stones.	632-634	7c
314. Abrasive cloths and papers.	635, 636	3c
315. Manufactures of asbestos.	642	4c
316. Other manufactures of non-metallic minerals, n.e.s.		4c or 10c
a. Of asphalt or similar materials.	638	4c
b. Of cement or concrete	639	4c
c. Other, n.e.s.	631, 637, 640, 641, 643-645	4c or 10c

SECTION XII. — PRECIOUS METALS AND PRECIOUS STONES, PEARLS AND ARTICLES MADE OF THESE MATERIALS

Chapter 39. — Precious Metals and Precious Stones, Pearls and Articles made of these Materials.

317. Precious and semi-precious stones and pearls, not set		4a or 4c
a. Pearls including cultured pearls, unworked or worked	682	4a
b. Unworked stones	683a	4a
c. Cut stones	683b, c	4c

	Corresponding item of the Draft Customs Nomenclature	Classification by stage of production and use
318. Ores of precious metals.	(195h)	4a
319. Silver, crude		4b
a. In ingots or bars	(684)	"
b. Other (powder, scrap, waste and ash)	(684)	"
<i>Note:</i> According to the practice of the country con- cerned, crude silver should be shown here or in Chapter 50 (item 453†).		
320. Silver, partly worked.	687	4b
321. Gold, partly worked (for gold metal, unworked, see Chapter 50)	688	4b
322. Platinum and other metals of the platinum group, crude or partly worked	686, 689	4b
323. Jewellery and other wares of precious metals (except watch cases)	690-692	10c

SECTION XIII. — BASE METALS AND MANUFACTURES THEREOF N.E.S.

Chapter 40. — Ores, Slag, Cinder.

324. Iron ores (except pyrites not roasted).	195a	4a
325. Ores of metals chiefly used for alloying with iron.		4a
a. Manganiferous and manganese ore	(195h)	"
b. Chromiferous and chromium ore	(195h)	"
c. Other ferro-alloy ores	(195h)	"
326. Ores of non-ferrous base metals.		4a
a. Of copper	195c	"
b. Of tin	195g	"
c. Of aluminium (bauxite)	195d	"
d. Other	195b, e, f, (195h)	"
327. Slag and other wastes from the treatment of metals, except basic slag	196-198	4a

Chapter 41. — Iron and Steel.

328. Pig-iron and ferro-alloys unworked.		4b
a. Pig-iron	696	"
b. Ferro-alloys	697	"
329. Scrap iron and steel	698	4b
330. Other crude iron and steel: simply cast (ingots, blocks, etc.) or simply rolled or forged (blooms, billets, slabs, etc.) requiring further manufacture.		4b
a. Special alloy steels	707a, b	"
b. Other	699, 700	"
331. Bars, rods and structural shapes.		4b
a. Wire rods	(701), (707c)	"
b. Other	(701), (707c)	"
332. Wire		4b or 7c
a. Not barbed	702, (707c)	4b
b. Barbed	724	7c
333. Plates, sheets, hoops and strips.		4b
a. Tinned plates (tinned sheets)	704c, (707c)	"
b. Plates and sheets, zinc coated (galvanized) or lead coated	704b, (707c)	"
c. Hoops and strips	706, (707c)	"
d. Plates and sheets, n.e.s.	703, 704a, d, e, 705, (707c)	"
334. Tubes, pipes and fittings.		4b
a. Cast iron	708	"
b. Other	709-712	"

	Corresponding item of the Draft Customs Nomenclature	Classification by stage of production and use
335. Railway track material		4b
a. Rails	713	”
b. Other (points, switches and crossings, joints, fish-plates, chairs, sleepers, etc.)	714-716	”
336. Castings and forgings, in the rough or simply machined, n.e.s.	752a, b, 755a, b	4b
Chapter 42. — Non-ferrous Base Metals.		
337. Copper, not refined, including scrap.	(756a), 756b	4b
338. Copper, refined, including alloys of copper, unwrought (756a)	(756a)	4b
339. Copper, including alloys of copper, wrought (bars, rods, sheets, leaves, wire, pipes, tubes, castings and forgings)	757-762	4b
340. Aluminium, unwrought, including scrap.	774	4b
341. Aluminium, wrought (bars, rods, sheets, leaves, wire, pipes, tubes, castings and forgings).	775-780	4b
342. Lead, unrefined or refined, unwrought, including scrap. 785	785	4b
343. Lead, wrought (bars, rods, sheets, leaves, wire, pipes, tubes, castings and forgings).	786-788	4b
344. Zinc, unrefined or refined, unwrought, including scrap	790	4b
345. Zinc, wrought (bars, rods, sheets, leaves, wire, pipes, tubes, castings and forgings).	791-792	4b
346. Tin, unwrought, including scrap and solder.	794, 797	4b
347. Tin, wrought (bars, rods, sheets, leaves, wire, pipes, tubes, castings and forgings).	795, 796, 798	4b
348. Other non-ferrous base metals, unwrought, including scrap		4b
a. Nickel	770	”
b. Other	800	”
349. Other non-ferrous base metals, wrought (bars, rods, sheets, leaves, wire, pipes, tubes, castings and forgings)		4b
a. Nickel	771, 772	”
b. Other	(801)	”
Chapter 43. — Manufactures of Base Metals, n.e.s.		
350. Structures of iron or steel and their finished or processed parts	719	7c
351. Wire cables and ropes, iron or steel	723	7c
352. Wire netting, wire fencing, wire mesh and expanded metal of iron or steel	725	4c
353. Nails, bolts, nuts, screws, etc., of iron or steel	727	4c
a. Nails, tacks and spikes	727	”
b. Bolts, nuts, rivets and washers, wood screws and screw eyes and hooks	728, 729	”
354. Needles and pins of iron or steel n.e.s.	730, 731	4c or 10c
355. Hardware of iron or steel (locks and keys; fittings for doors, windows, furniture, vehicles, harness, trunks, etc.)	733, 734	4c
356. Stoves, grates and ranges, boilers and radiators for central heating, of iron or steel.	735-737	7c or 10c
357. Safes, strong-room fittings and strong boxes of iron or steel	738	7c

	Corresponding item of the Draft Customs Nomenclature	Classification by stage of production and use
358. Furniture of iron and steel.	739	7c or 10c
359. Household utensils of sheet iron or sheet steel.	740	10c
360. Hand tools of iron or steel mainly for agricultural use (spades, shovels, picks, mattocks, hoes, forks, rakes, axes, hatchets, pruning-hooks, billhooks, clea- vers, hand-choppers, scythes and sickles, hay or straw cutters)	741-743	7c
361. Other tools of iron or steel.	744-751	7c
362. Cutlery, forks and spoons, not including cutting tools (knives, etc., operated by machinery, or agri- cultural hand tools).	802-809	10c
363. Other manufactures, chiefly of iron or steel, n.e.s.		7c, 4c or 10c
<i>a.</i> Containers for liquids and gases	720-722	7c
<i>b.</i> Chain	726	7c
<i>c.</i> Springs	732	4c
<i>*d.</i> Other	752 <i>c</i> , 753, 754, 755 <i>c</i>	4c, 7c or 10c
364. Advanced manufactures of copper, n.e.s.		4c, 7c or 10c
<i>a.</i> Hardware (locks and keys, fittings for doors, windows, furniture, vehicles, harness, trunks, etc.)	767	4c
<i>b.</i> Other, n.e.s.	763-766, 768- 769	7c, 4c or 10c
365. Advanced manufactures of aluminium	781-784	10c, 4c or 7c
366. Advanced manufactures of lead.	789	3c
367. Advanced manufactures of zinc.	793	4c, 10c or 7c
368. Advanced manufactures of tin.	799	3c
369. Advanced manufactures of other base metals.		4c or 10c
<i>a.</i> Nickel	773	4c or 10c
<i>b.</i> Other	801	4c
370. Metal articles for lighting (lamps, lanterns, gas- light and electric-light fixtures and fittings, and parts thereof)	812	10c
371. Special or mixed articles, chiefly of non-ferrous base metals, n.e.s.		10c, 7c or 9c
<i>a.</i> Printers' type, stereotypes, etc.	814, 815	7c
<i>b.</i> Pens of base metal	817	9c
<i>c.</i> Imitation jewellery	(819)	10c
<i>d.</i> Other descriptions	810, 811, 813, 816, 818, (819)	10c

SECTION XIV. — MACHINERY, APPARATUS AND APPLIANCES, N.E.S., AND VEHICLES

**Chapter 44. — Machinery, Apparatus and Appliances,
other than Electrical, n.e.s.**

(Under each heading, detached parts should be included,
wherever possible.)

372. Prime movers		7c.
<i>a.</i> Steam boilers and boiler-house equipment	820	"
<i>b.</i> Steam tractors and semi-stationary engines	821	"
<i>c.</i> Steam engines without their boilers	822	"
<i>d.</i> Explosion and internal combustion motors	823	"
<i>e.</i> Hydraulic motors, windmills and motors driven by compressed air, by gas or by hot air	824, 825	"
<i>f.</i> Road-rollers	826	"
373. Agricultural machinery and appliances.		7c
<i>a.</i> For preparing and cultivating the soil	834	"
<i>b.</i> For harvesting and threshing	835	"
<i>c.</i> Other	836	"

	Corresponding Item of the Draft Customs Nomenclature	Classification by stage of production and use
374. Office machines and appliances.		7c
<i>a.</i> Typewriters	851	»
<i>b.</i> Others, including cash registers	852, 853	»
375. Machines and appliances chiefly for household use (refrigerators, washing and ironing machines, grinding and chopping machines, etc.).	(839), (854)	10c
376. Other machines and appliances n.e.s. (chiefly for industrial and commercial equipment).		7c
<i>a.</i> Pumps for liquids	827	»
<i>b.</i> Conveying, hoisting and excavating machinery (cranes, hoists, mechanical shovels, etc.)	833	»
<i>c.</i> Printing machinery	843	»
<i>d.</i> Textile machinery	844-846, 857 <i>g, h</i>	»
<i>e.</i> Sewing machines	847	»
<i>f.</i> Machinery for working metals, wood, stone, glass and similar materials (machine tools), including pneumatic tools operated by hand or otherwise	848	»
<i>g.</i> Other	828-832, 837, 838, (839), 840- 842, 849, 850, (854)	»
377. Machine parts and accessories not assignable to a particular class of machinery.	855-857 <i>a-f</i> , 858	7c
Chapter 45. — Electrical Machinery, Apparatus and Appliances.		
(Under each heading, detached parts should be included wherever possible.)		
378. Generators, motors, converters, transformers	859	7c
379. Electric batteries and accumulators.	860, 861	7c
380. Bulbs and tubes for electric lighting, complete.	866	7c
381. Apparatus for telegraphy, telephony and television		7c or 10c
* <i>a.</i> Wireless	868	10c or 7c
* <i>b.</i> Other	869	7c
382. Insulated cables and wire for electricity.	873	7c
383. Portable tools and appliances and small household electro-mechanical appliances (ordinarily not exceed- ing 15 kilogrammes in weight).	862	10c
384. Other electric appliances and apparatus, n.e.s.		7c or 10c
<i>a.</i> Electric appliances for motor vehicles, cycles and explosion motors	863, 864	10c or 7c
<i>b.</i> Electric heating apparatus, including small domestic heating appliances	865	7c
<i>c.</i> Other, n.e.s.	867, 870-872	7c
385. Parts and accessories not assignable to a particular class of machinery, apparatus or appliances.	874-878	7c
Chapter 46. — Vehicles and Transport Equipment, n.e.s.		
386. Railway locomotives		7c
<i>a.</i> Steam, including tenders	879, 883	»
<i>b.</i> Electric	880	»
<i>c.</i> Other	(882)	»
387. Rail motors (cars for railways with power equip- ment)		7c
<i>a.</i> Electric	881	»
<i>b.</i> Other	(882)	»
388. Railway cars and wagons, without power equipment		7c
<i>a.</i> Passenger cars	884	»
<i>b.</i> Other, including mine wagons	885, 886	»

	Corresponding item of the Draft Customs Nomenclature	Classification by stage of production and use
389. Parts of railway rolling-stock (except electric parts, internal combustion or explosion engines and parts thereof)	717, 887	7c
390. Signalling and other track equipment for railways, n.e.s., and parts thereof except electric parts.	888	7c
391. Tractors with explosion or internal combustion, including gas, engines	889	7c
392. Road motor vehicles, complete, for the transportation of persons, private, but including taxicabs.	890a	10c
393. Other road motor vehicles, complete.	890b-e	7c
394. Chassis of vehicles — of the class specified in 392, with engines mounted	(891)	10c
395. Chassis of other road motor vehicles with engines mounted	(891)	7c
396. Bodies and other parts of road motor vehicles and tractors, n.e.s.		7c or 10c
a. Bodies	892	"
b. Other (except chassis with engine, engines, rubber tyres and electric parts)	893	"
397. Motor-cycles, side-cars.		10c
a. Motor-cycles, complete, and side-cars, complete	894	"
b. Parts (except motors, bodies rubber tyres and electric parts)	(896)	"
398. Cycles, foot or hand-driven		10c
a. Complete	895	"
b. Parts	(896)	"
*399. Other vehicles, including detached parts and pieces (except rubber tyres)	718, 897-899	7c
400. Aircraft		7c
a. Airships and balloons	900	"
b. Aeroplanes and gliders	901	"
c. Parts (except engines, bodies rubber tyres and electric parts)	902	"
401. Vessels exceeding 100 gross registered tons.		7c
a. Steam vessels	(903), (904), (905a), (906-907)	"
b. Motor vessels	(903), (904), (905a), (906-907)	"
c. Other vessels	(903), 905b, c, (906-907)	"
402. Other ships and boats.	(903-907)	7c or 10c

SECTION XV. — MISCELLANEOUS COMMODITIES N.E.S.

Chapter 47. — Miscellaneous Crude or Simply Prepared Products
n.e.s.

403. Live horses, asses and mules.	1, 2	7a
404. Other live animals.	10, 11, 12	7a
405. Pigs' and boars' bristles	30	3a
406. Intestines, stomachs and bladders of animals other than marine for use as food containers or for industrial uses		3a
a. For use as food containers	(31)	"
b. Other	(31)	"
407. Products of marine animals, n.e.s.		3a
a. Sponges	37	"
b. Other (not including fish roe intended for food)	(32), (36), (38), (39)	"

	Corresponding item of the Draft Customs Nomenclature	Classification by stage of production and use
408. Other products of animal origin, n.e.s.		3a
a. Human hair	29	"
b. Birds' skins, feathers, etc.	33, 34	"
c. Bones, ivory, horns, hoofs, claws and similar products	35, (36)	"
d. Products used in medicine and perfumery	(38)	"
e. Other descriptions	(32), 39	"
409. Products of horticulture, n.e.s.		2a or 9c
a. Bulbs, tubers and rhizomes of flowering or foliage plants	40	2a
b. Cuttings, slips, live trees and other live plants	41, 42	2a
c. Cut flowers and foliage	43, 44	9c
410. Seeds for sowing n.e.s.	84	2a
411. Plants and parts of plants for use in dyeing and tanning, whether ground or not	92	3a
412. Other plants, seeds, flowers and parts of plants n.e.s. (mainly for use in medicines or perfumery)	88, 89a, b, e, (f)	3a
413. Gums, resins and balsams		3a
a. Pine resin	(93)	"
b. Gums for varnishes and lacquers	(93)	"
c. Others	(93)	"
414. Vegetable extracts, n.e.s.		3b
a. Opium	94b	"
b. Other	94a, c, d	"
415. Vegetable materials for plaiting (for basketware, plaited rugs etc.)	95	3a
416. Crude and semi-manufactured vegetable products n.e.s.		3a
a. Wine lees	167	"
b. Others	96-99	"
417. Ice, natural or manufactured.	(151b)	3a or 3b

Chapter 48. — Manufactured Articles n.e.s.

(Under each heading, parts should be included wherever possible.)

418. Scientific, medical and optical instruments and appliances		10c or 7c
a. Photographic and cinematographic apparatus and appliances	913, 914	"
b. Other optical instruments and appliances	908-912, 915	"
c. Surgical and medical instruments and appliances, including artificial teeth	660, 923, 924	"
d. Other	916-922, 925-927	"
419. Watches, watch-movements, cases and other parts of watches	928-932	10c
420. Clocks, clock-movements	933-935	10c
421. Phonographs (gramophones) and records	943, 944a	10c
422. Other musical instruments		10c
a. Pianos and piano-playing mechanisms	936, (938)	"
b. Other	937, (938), 939-942, 944b, 945-950	"
423. Fire-arms of war and other arms of war (including "tanks" and armoured vehicles for military use) but excluding side-arms, revolvers and pistols	952	7c
424. Projectiles and ammunition for the arms specified in 423	955	3c
425. Other arms		10c
a. Side arms (swords, etc.)	951	"
b. Fire-arms, other than fire-arms of war	953, 954	"

	Corresponding item of the Draft Customs Nomenclature	Classification by stage of production and use
426. Ammunition for the fire-arms specified in 425.	956	9c
427. Propellant powders and high explosives.	334-336	3c
428. Fuses, primers and detonators.	337, 338	3c
429. Matches	340	9c
430. Pyrotechnical articles (fireworks) and articles of inflammable materials n.e.s.	339, 341	9c
431. Umbrellas, parasols, walking-sticks and whips.	617-621	9c
432. Prepared decorative feathers and human hair; artificial flowers, foliage and fruits; articles made from these materials; fans of all kinds.	622-627	9c
433. Manufactures of gut, except strings for musical instruments.	365	9c
434. Buttons and studs	981	3c
435. Fancy carved or moulded articles of natural animal or vegetable or artificial plastic materials (coral, tortoise-shell, mother-of-pearl, ivory, bone, horn; corozo, areca-nut etc.; jet, amber, amberoid, meer- schaum; celluloids, galalith and other artificial plastic materials) n.e.s.	957-967	10c
436. Articles of vegetable plaiting materials (bamboo, straw, willow, etc.) n.e.s.		10c or 3b
<i>a.</i> Furniture	413	10c
<i>b.</i> Mats and matting	412 <i>b</i>	10c
<i>c.</i> Other, including plaited packing materials	411, 412 <i>a, c</i> , 414	10c or 3b
437. Brooms and brushes	968-972	9c
438. Sieves	973	7c
439. Toys, games and sports goods, except arms and ammunition	974-980	9c
440. Fountain pens, propelling pencils, pen and pencil holders	982-983	10c
441. Sealing wax	312 <i>b</i>	9c
442. Pipes, cigar-holders and cigarette-holders.	984, 985	10c
*443. Films other than cinematographic (moving picture), plates and paper for photography		9c
* <i>a.</i> Films and plates	(293), 295	"
* <i>b.</i> Papers and cards.	296	"
444. Cinematographic (moving picture) films, not sensi- tised, or sensitised but not exposed.	(293), 294 <i>a</i>	3c or 9c
445. Cinematographic (moving picture) films, exposed, whether developed or not	294 <i>b-d</i>	3c
446. Works of art and articles for collections		10c
<i>a.</i> Works of art	986-988	"
<i>b.</i> Other articles for collection	989-991	"
447. Books, pamphlets, periodicals, music, maps and plans <i>a.</i> Books and pamphlets	436 <i>a</i>	9c
<i>b.</i> Newspapers and periodicals	436 <i>b</i>	"
<i>c.</i> Music	436 <i>d</i>	"
<i>d.</i> Maps and plans	436 <i>c</i>	"
448. Pictures and designs printed or otherwise reproduced on paper or cardboard		9c
<i>a.</i> Picture post-cards	437	"
<i>b.</i> Playing-cards	438	"
<i>c.</i> Other	439	"
449. Other printed matter, paper or cardboard.	440	9c
450. Postal packages not classified according to kind	—	—

¹ Not covered by the Customs Nomenclature.

Corresponding item
of the Draft Customs
Nomenclature

Classification by
stage of production
and use

SECTION XVI. — RETURNED GOODS AND SPECIAL TRANSACTIONS

Chapter 49. — Returned Goods and Special Transactions.

451. Goods returned to the country whence exported	— ¹	—
452. Special transactions		—
<i>a.</i> Personal effects of travellers and migrants	— ¹	—
<i>b.</i> Samples and articles temporarily admitted	— ¹	—
<i>c.</i> Other special cases	— ¹	—

SECTION XVII. — GOLD AND SPECIE

Chapter 50. — Gold and Specie.

453. Gold metal		—
<i>a.</i> In bars (in the form accepted in inter-bank trans- actions)	(685)	—
<i>b.</i> Other unworked gold	(685)	—
453.† According to the practice of the country concerned, crude silver should be shown here or in Chapter 39 (item 319).		—
454. Gold coins	693	—
455. Silver coins	694	—
456. Base metal coins	695	—

¹ Not covered by the Customs Nomenclature.

Annex I

CLASSIFICATION OF COMMODITIES BY STAGE OF PRODUCTION AND USE

INTRODUCTION

For reasons set forth in the previous report of this Committee (reproduced as Annex II of this document), different principles of classification were employed in framing the sections and chapters for different parts of the Minimum List. To a large extent, they were based on the nature of the material entering into the commodities, but in other cases the use to which the products are put was made a basis for grouping, and still other chapters were distinguished on the basis of stage of production.

In its previous report, the Committee suggested the desirability of classifying statistics of exports and imports in two or more different ways, and particularly of classifying them according to a combination of the principle of stage of production and the principle of the use of the several commodities. A number of Governments in commenting on the Minimum List have also urged the Committee to prepare a supplementary classification on this combination basis. The present Annex represents the result of this work. The names of the groups distinguished are classified in Section A of this Annex. Section B sets forth the conceptions underlying these groups. In Section C, the individual items of the list are allocated among the groups. It may be noted also that, in the Minimum List itself, the proper allocation of each item according to stage of production and use is indicated in the last column.

A. LIST OF GROUPS

This classification distinguishes three lettered groups based on the stage of production and ten numbered groups based on use (in the sense of the word "use" more fully explained in Section B below). These groups are as follows:

GROUPS BASED ON STAGE OF PRODUCTION

- a. Crude.
- b. Simply transformed.
- c. More elaborately transformed.

GROUPS BASED ON USE

Materials for Production.

1. Materials for the production of human food, of beverages and of tobacco (all non-durable).
2. Materials for agricultural production (all non-durable).
3. Non-durable materials for industry and commerce (except groups 1 and 2).

4. Durable materials for industry and commerce.
5. Animal and vegetable oils and fats and materials therefor (all non-durable).
6. Fuels, electric energy and lubricants (all non-durable).
7. Capital equipment for agriculture, industry and commerce (all durable).

Articles ready for Retail Sale or for Consumers' Use.

8. Food, beverages and tobacco (all non-durable).
9. Other non-durable articles.
10. Durable equipment ("consumers' capital").

A cross-classification of lettered groups and the numbered groups is proposed. The most convenient method is to sub-divide each numbered group (based on use) according to the lettered groups (based on stage of production) into which the commodities fall; in several cases, only one or two of the lettered groups will be found applicable to the given numbered group. The result of this cross-classification appears in Section C, where the following groups are added :

11. Articles which cannot be classified (postal packages, returned goods and special transactions).
12. Gold and specie.

In view of certain observations made concerning the number of groups and sub-groups, the Committee has prepared, at its seventh session in 1938, the following summary of the complete classification by stage of production and use.

A-E. Merchandise only:

- A. Human food, beverages and tobacco, and materials therefor (groups 1 and 8);
- B. Materials for production in agriculture, industry and commerce, including oils and fuels (except A) (groups 2 to 6):
 - (a) Crude;
 - (b) Simply transformed;
 - (c) More elaborately transformed.
- C. Capital equipment for agriculture, industry and commerce (group 7);
- D. Articles ready for retail sale or for consumers' use (except A) (groups 9 and 10);
- E. Articles which cannot be classified (postal packages, returned goods and special transactions) (group 11).

If desired:

- F. Gold and specie (group 12).

B. DISCUSSION OF THE PRINCIPLES OF CLASSIFICATION INVOLVED

I. INTER-RELATION OF THE PRINCIPLES OF STAGE OF PRODUCTION AND USE

Although groupings of commodities (in statistics of international trade, of production or of prices) according to the so-called principle of stage of production have often been made by governmental agencies or by private agencies and individuals, careful examination of these groupings, and of the discussions accompanying them, indicates that those undertaking the classification have had in mind at least two and often three aspects under which commodities may be viewed. If a clear picture is to be gained of the nature and trends of a country's industry and commerce, and particularly of the movements of the business cycle, it is necessary to consider (a) the distinction between the cruder and the more advanced commodities (stage of production in the strict sense); (b) the distinction between commodities ready for consumption and other commodities, and (c) the distinction between non-durable and durable commodities.

The distinctions under (a) and (b) are by no means always identical. Potatoes, for example, are crude, but they are also ready for human consumption. On the other hand, bodies or chassis or motors for motor vehicles are highly elaborated commodities, but they are not ready for the use of consumers.

The distinction between durable and non-durable commodities is particularly significant with respect to the movements of the business cycle.

Finished durable commodities constitute capital equipment of producers on the one hand or of consumers (residential buildings, private motor-cars) on the other. Phrases also used with respect to these items are "producers' investment goods" and "consumers' investment goods". The demand for capital equipment, of both kinds, varies more widely with the ups and downs of the business cycle than does the demand for non-durable consumption goods. This difference in demand affects not only finished articles, but the materials entering into those articles.

A classification of commodities which takes into account points (b) and (c) above mentioned may be called a classification by use, that word being here employed in a sense quite different from that of the nature of the human wants which the commodities satisfy. The phrase "readiness for use" conveys part of the conception involved, but does not carry with it also the distinction as to durability.

II. THE SEGREGATION OF FOOD

In the statistics of many countries, and in the Brussels classification, a basic distinction is made between articles of food on the one hand and all other articles. This, of course, is a distinction according to use in the second sense above mentioned, but it is one of such great importance from the economic standpoint that the Committee has incorporated it in its general plans for grouping commodities, both in the Minimum List itself and in the present classification by stage of production and use.

III. CLASSIFICATION BY STAGE OF PRODUCTION

Certain countries which undertake to classify imports and exports according to stage of production distinguish only two groups, while others distinguish three. Where only two groups are distinguished, practice differs widely with respect to the assigning of numerous commodities to the less advanced or the more advanced group. On the whole, it seems preferable to distinguish three groups, while insisting, however, that the first of these groups,

the crude articles, shall be set off with special sharpness from the other two. "Crude articles" are intended by the Committee to represent ordinarily the direct products of the extractive industries (agriculture, mining, forestry, fisheries and hunting); in some cases, these commodities have been subjected to a very simple preparation by the primary producers themselves, or have been so assorted and packed as may be necessary for their entry into international commerce.

The distinction between commodities simply transformed and those more elaborately transformed cannot be drawn with such sharpness as the distinction between them and the crude articles. Many commodities go through numerous stages of transformation before they become finished consumers' goods or equipment. In general, the Committee has aimed at including in its group *b* (simply transformed articles) the products as they leave the hands of the manufacturing industry which undertakes their first transformation, even though, within this manufacturing industry, several successive processes may be performed, and even though, in some cases, these successive processes may be conducted in different plants. Articles resulting from still further elaboration in one or more other industries are all classed with group *c*.

It is possible that some countries may not find it practicable to carry through the distinction between groups *b* and *c*, at least, in some parts of the classification, but all countries should be able to distinguish with reasonable accuracy between crude articles and those which have been subjected to manufacturing processes.

IV. CLASSIFICATION BY USE

(a) *Distinction between Materials for Production, Producers' Equipment and Consumers' Goods.*

From the standpoint of use (in the special sense here involved) commodities may conveniently be grouped into three major classes: (1) materials for transformation or for auxiliary use in productive processes; (2) productive equipment (producers' capital); and (3) articles ready for the consumer; this third group constitutes the final goal of productive activity, to which commodities of the other two classes contribute. There are, however, two groups of articles which cannot readily be distributed among these three main classes. The animal and vegetable oils and fats are partly used for human consumption as food, and partly serve as materials for further manufacture (soap, etc.). The fuels serve in part as materials for transformation by industry, in part as auxiliary materials furnishing power for industry and commerce, and in part for the direct use of consumers. It has been deemed necessary to introduce two special groups to provide for these commodities.

(b) *Sub-groups of Materials for Production.*

The Committee has sub-divided materials for production into four groups, which, in its opinion, will serve more clearly to indicate the nature of the industry and commerce of the several countries. One group is set aside to cover materials entering into food, beverages and tobacco. The second represents materials used by the agricultural industry, principally themselves products of agriculture (food for animals). In the statistics of agricultural production of any country, great duplication is involved if the value of farm products used on farms for productive processes is added to the value of the final products of agriculture. The distinction between non-durable and durable materials for industry and commerce draws its significance from the difference between the demand for permanent equipment (whether for producers or consumers) and the demand for other consumers' goods.

V. DIFFICULTIES OF ALLOCATION OF COMMODITIES AMONG THE GROUPS

However numerous the groups distinguished, and however logically they may be defined, many commodities do not lend themselves readily to allocation.

A single commodity may have two or more different uses. It must be allocated to the use which is dominant. From time to time, the dominant use may change in a given country. At any given time, the dominant use in one country may be different from that in another. In the case of numerous items, the Committee has found it necessary to indicate alternative allocations, according to use, leaving it to each country to classify the item according to the dominant use in that country.

A single illustration of this problem of differences in use may be mentioned — namely, the case of cloth. Some decades ago, most cloth went from textile factories either to local bespoke tailors or to homes to be transformed into garments or other articles. At that time, cloth could properly have been classified, in the statistics of all countries, under group 9 of the present classification (non-durable goods ready for retail sale or for consumers' use). At present, however, the greater part of the cloth goes to clothing and other factories, where it is transformed before reaching the retail dealer or the consumer. Cloth should therefore be classed not with group 9 but with group 3 (non-durable materials for industry and commerce).

Still greater difficulties of allocation, both as regards use and as regards stage of production, arise in the case of the numerous items of the Minimum List which comprise more than one commodity; in some cases, numerous commodities. Although the Committee has sought as far as is practicable to avoid including in any given item of the List commodities differing radically from one another in stage of production or use, the necessity for severe condensation has, in some cases, resulted in combining articles that in fact vary in these respects. In such cases, the Committee has indicated alternative allocations of the commodities. Each country desiring to make use of this method of classification will find it necessary to allocate any such item, if it must be allocated as a whole, according to the predominant nature of the commodity in its own industry and commerce. Of course, those countries which distinguish sub-divisions of any given item of the Minimum List will be in a position to allocate the several parts thereof with greater precision.

C. CLASSIFICATION BY STAGE OF PRODUCTION AND USE

Note. — The fact that any number of an item is given in parentheses indicates that this item may comprise merchandise varying in use or stage of production. In such cases, the item should be allocated by each country to that particular group which represents its predominant use and nature in that country.

Lettered sub-items of the Minimum List are only shown if the various sub-items of a numbered item fall under different groups.

1. MATERIALS FOR THE PRODUCTION OF HUMAN FOOD, OF BEVERAGES AND OF TOBACCO (ALL NON-DURABLE)

a. *Crude.*

1. Bovine cattle, including buffaloes.
2. Sheep and lambs.
3. Swine.
4. Poultry.

1. MATERIALS FOR THE PRODUCTION OF HUMAN FOOD, OF BEVERAGES AND OF TOBACCO
(ALL NON-DURABLE) (continuation)

a. Crude (continuation).

- 5. Other kinds of live animals chiefly for food (goats and kids, domestic hares and rabbits, game birds and animals).
- 26. Wheat, spelt and meslin.
- 27. Rye.
- 28. Rice in the husk.
- (30). Barley (*see also under 2a*).
- (32). Maize (Indian corn) (*see also under 2a*).
- (33). Other cereals (*see also under 2a*).
- 55. Hops, hop cones and lupulin.
- 56. Crude vegetable products chiefly for human food n.e.s.
- 64. Coffee, not roasted.
- 68. Cocoa beans, including husks and shells.
- 85. Unmanufactured tobacco.

b. Simply transformed.

- 20. Eggs not in the shell, yolks of eggs.
- 34. Meal and flour of wheat, spelt and meslin.
- 35. Rye meal and flour.
- 36. Meal and flour of other, or of mixed, cereals.
- 38. Malt.
- 59. Beet and cane sugar, not refined.
- 61. Other sugars (glucose, maltose, lactose, etc.).
- (62). Molasses, not edible (*see also under 2b*).
- (122). Starches and starchy substances (*see also under 3b*).

2. MATERIALS FOR AGRICULTURAL PRODUCTION (ALL NON-DURABLE)

a. Crude.

- (30). Barley (*see also under 1a*).
- 31. Oats.
- (32). Maize (Indian corn) (*see also under 1a*).
- (33). Other cereals (*see also under 1a*).
- 79. Cereal straw, including chopped straw.
- 80. Hay and fodder, green or dry.
- 138. Fertilisers of animal or vegetable origin, not chemically prepared.
- 139. Natural sodium nitrate.
- 142. Natural phosphates, ground or not.
- 144. Crude potash salts.
- 409. Products of horticulture n.e.s. :
 - a. Bulbs, tubers and rhizomes of flowering or foliage plants.
 - b. Cuttings, slips, live trees and other live plants.
- 410. Seeds for sowing.

b. Simply transformed.

- (62). Molasses, not edible (*see also under 1b*).
- 81. Offals from the preparation of cereals.
- 82. Oil-seed cake and meal and other vegetable-oil residues.
- 83. Wastes and by-products of the other food-preparing industries.
- 84. Feeding-stuffs for animals, manufactured, n.e.s.

2. MATERIALS FOR AGRICULTURAL PRODUCTION (ALL NON-DURABLE) (continuation)

b. Simply transformed (continuation).

- 140. Synthetic nitrates of sodium, calcium and ammonia.
- 141. Other nitrogenous mineral or chemical fertilisers.
- 143. Phosphates, other than natural, including superphosphates and basic slag.
- 145. Potash fertilisers, other than crude potash salts.
- 146. Mineral and chemical fertilisers n.e.s. and compound manures.

3. NON-DURABLE MATERIALS FOR INDUSTRY AND COMMERCE (EXCEPT GROUPS 1 AND 2)

a. Crude.

- 147. Crude rubber and rubber substitutes (gutta percha, balata, etc.).
- 149. Wastes of rubber and of rubber substitutes.
- 155. Pulpwood.
- 172. Cork, raw or partly worked.
- 174. Paper waste, old paper, etc.
- 186. Hides of cattle, including buffalo, undressed (excluding calfskins and kips).
- 187. Other hides or skins, undressed.
- 189. Waste and used leather.
- 193. Fur skins, undressed.
- 195. Silk-worm cocoons.
- 196. Silk noils, waste and floss silk.
- 198. Sheep's and lambs' wool, greasy or back-washed.
- 199. Sheep's and lambs' wool, scoured.
- 200. Other fine animal hair suitable for spinning n.e.s. (goat, Angora rabbits, etc.).
- 201. Fine animal hair not suitable for spinning (beaver, hare, rabbit, except Angora rabbit).
- 202. Horsehair and other coarse hair, including curled hair.
- 203. Wool shoddy.
- 205. Waste of wool and of other animal hair.
- 206. Raw cotton.
- 207. Cotton waste and devilled cotton, raw, excluding linters.
- (210). Flax and flax tow (see also under 3b).
- (211). Hemp and hemp tow (*Cannabis sativa* and *Crotalaria juncea*) (see also under 3b).
- (212). Ramie fibre.
- (213). Jute and jute tow (see also under 3b).
- 214. Other vegetable textile fibres.
- 215. Waste material from textile fabrics, rags.
- 288. Salt.
- 289. Sulphur.
- 297. Other non-metallic minerals n.e.s.
- 405. Pigs' and boars' bristles.
- 406. Intestines, stomachs and bladders of animals, other than marine, for use as food containers or for industrial uses.
- 407. Products of marine animals n.e.s.
- 408. Other products of animal origin n.e.s.
- 411. Plants and parts of plants for use in dyeing and tanning, whether ground or not.
- 412. Other plants, seeds, flowers and parts of plants n.e.s. (mainly for use in medicines or perfumery).
- 413. Gums, resins and balsams.
- 415. Vegetable materials for plaiting (for basketware, plaited rugs, etc.).
- 416. Crude and semi-manufactured vegetable products n.e.s.
- (417). Ice, natural (see also under 3b).

3. NON-DURABLE MATERIALS FOR INDUSTRY AND COMMERCE (EXCEPT GROUPS I AND 2) (continuation)

b. *Simply transformed.*

- 114. Chemical elements n.e.s.
- 115. Compressed gases.
- 121. Turpentine.
- (122). Starches, starchy substances and gluten (other than for food) (*see also under 1b*).
- 126a. Tanning extracts of vegetable origin.
- 127. Extracts for dyeing.
- 129. Other colouring materials, semi-manufactured.
- (163). Boxes, cases and crates and parts thereof.
- 164. Other wood simply shaped or worked n.e.s. (*see also under 4b*).
- 175. Mechanical wood-pulp.
- 176. Chemical pulp of wood, straw, fibres and rags.
- 188. Leather.
- 190. Imitation or artificial leather with a basis of leather waste.
- 194. Dressed furs, not made-up.
- 204. Wool and fine hair carded or combed.
- 208. Cotton, cotton waste and devilled cotton, bleached or dyed.
- 209. Cotton carded or combed.
- (210). Flax and flax tow (*see also under 3a*).
- (211). Hemp and hemp tow (*Cannabis sativa* and *Crotalaria juncea*) (*see also under 3a*).
- (213). Jute and jute tow (*see also under 3a*).
- 216. Raw silk in skeins (not thrown).
- 217a, b. Thrown silk and other silk yarns and thread except raw silk not put up for retail sale.
- 219a, b. Yarns of wool and hair, not put up for retail sale.
- 220a, b. Cotton yarn and thread, not put up for retail sale.
- 221a. Yarns and thread of flax, hemp and ramie, not put up for retail sale.
- (222). Yarns of other textile materials, including those put up for retail sale (*see also under 9c*).
- 223. Yarns of mixed textile and metal fibres.
- 414. Vegetable extracts n.e.s.
- (417). Ice, manufactured (*see also under 3a*).
- (436c). Articles for packing of vegetable plaiting materials (bamboo, straw, willow, etc.) (*see also under 10c*).

c. *More elaborately transformed.*

- 116. Inorganic and aliphatic organic acids, n.e.s.
- 117. Inorganic chemicals (other than acids) and salts of aliphatic acids with inorganic bases.
- 118. Ethyl alcohol, pure.
- 119. Ethyl alcohol, denatured, and methyl alcohol.
- 120. Organic compounds n.e.s.
- 123. Casein, albumen, gelatine, glue and dressings.
- 124. Chemical products n.e.s. :
 - a. Derivatives of cellulose, except collodions and artificial textile fibres.
 - b. Artificial plastic materials other than those derived from cellulose.
 - (d) Other descriptions n.e.s. (*see also under 9c*).
- 126b. Synthetic tanning materials.
- 128. Dyestuffs prepared from coal tar; natural indigo.
- 130. Prepared paints and enamels, varnishes, siccatives, mastics, printers' ink and inked ribbons.
- 133. Essential vegetable oils (except turpentine).

3. NON-DURABLE MATERIALS FOR INDUSTRY AND COMMERCE (EXCEPT GROUPS 1 AND 2) (continuation)

c. More elaborately transformed (continuation).

- 134a. Synthetic perfumes, mixtures of perfumes and concentrated solutions of perfumes in greases and oils.
- 136. Turkey red oils and similar products.
- 148. Reclaimed, imitation and artificial rubber; and artificial substitutes.
- 151a, (b). Manufactures of soft rubber n.e.s. (see also under 9c).
- 152a, (b). Articles of hard rubber n.e.s. (see also under 9c).
- (168). Coopersage products and parts therefor (see also under 10c).
- 173b, c. Manufactures of cork other than materials for building and insulation.
- 177. Cardboard, including corrugated cardboard.
- 178. Newsprint paper.
- 179. Common packing-paper.
- 180. Other kinds of papers in rolls or sheets n.e.s.
- 181. Wallpaper.
- 182. Other special papers and cardboards, including cut-out.
- 183. Paper bags, cardboard boxes and other containers of paper or cardboard.
- (185). Other manufactures of paper, cardboard or pulp n.e.s. (see also under 9c).
- 197. Artificial textile fibres of vegetable or animal origin and waste of such fibres.
- 218a, b. Yarns and thread of artificial textiles of vegetable or animal origin, not put up for retail sale.
- 224. Velvets and plushes of silk, or of silk mixed with other textile fibres.
- 225. Other silk fabrics n.e.s.
- 226. Ribbons of silk.
- 227. Trimmings, lace and lace net of silk.
- 228. Velvets and plushes of artificial textile fibres pure or mixed with other textile fibres.
- 229. Other fabrics of artificial textile fibres n.e.s.
- 230. Ribbons of artificial textile fibres.
- 231. Trimmings, lace and lace net of artificial textile fibres.
- 232a, c, d. Fabrics of wool and other fine hair n.e.s. (excluding blankets, etc.)
- 233. Trimmings and other small wares, lace and lace net of wool or other fine hair.
- 234. Fabrics and other articles of horsehair or other coarse hair n.e.s.
- 235. Cotton velvets and plushes.
- 236. Other cotton fabrics (piece goods).
- 237. Ribbons, tape and other small wares of cotton.
- 238. Cotton lace and lace net.
- 239. Fabrics (piece goods) of flax, hemp and ramie n.e.s.
- 240. Fabrics (piece goods) of jute n.e.s.
- 241. Fabrics of other vegetable fibres n.e.s. and all articles of paper yarn.
- 242. Velvets and plushes, ribbons and other small wares, lace and lace net of vegetable fibres mentioned in 239-241.
- 243. Fabrics and articles of mixed textile and metal fibres.
- 245. Embroidery.
- 246. Felts and felt articles except hats and hoods for hats (hat bodies).
- 247. Cordage, cables, ropes and twine and manufactures thereof.
- 248a, c. Fabrics and felts, impregnated or coated, except linoleum, linocrusta, etc.
- 249. Elastic fabrics, ribbons, webbing and other small wares.
- (250). Other special textile fabrics and technical articles n.e.s. (see also under 7c and 9c).
- 255a. Hoods for hats (hat bodies) of all materials, not knitted (but including fulled tricot).
- 260. Uppers, legs and other prepared parts of footwear.
- 267. Bags or sacks for packing, new or used.
- 306. Carboys, bottles and flasks, unworked.
- 307a. Bulbs for electric lamps and valves.
- 314. Abrasive cloths and papers.

3. NON-DURABLE MATERIALS FOR INDUSTRY AND COMMERCE (EXCEPT GROUPS 1 AND 2) (*continuation*)

c. *More elaborately transformed* (continuation).

- 366. Advanced manufactures of lead.
- 368. Advanced manufactures of tin.
- 424. Projectiles and ammunition for the arms specified in 423.
- 427. Propellant powders and high explosives.
- 428. Fuses, primers and detonators.
- 434. Buttons and studs.
- 444. Cinematographic (moving picture) films, not sensitised, or sensitised but not exposed (*see also under 9c*).
- 445. Cinematographic (moving picture) films, exposed, whether developed or not.

4. DURABLE MATERIALS FOR INDUSTRY AND COMMERCE

a. *Crude*.

- 156. Wood in the round, whether rough-hewn, or not, *conifer* (excluding pulpwood).
- 157. Wood in the round, whether rough-hewn, or not, *non-conifer* (excluding pulpwood).
- 286. Sand.
- 287. Clay.
- 290. Natural abrasives.
- 291. Building-stone.
- 292. Gravel and crushed stone for road-making and for concrete.
- 293. Stone for industrial uses, including the making of lime and cement.
- 294. Asbestos.
- 317a, b. Precious and semi-precious stones, unworked, and pearls, unworked or worked, but not set.
- 318. Ores of precious metals.
- 324. Iron ores (except pyrites not roasted).
- 325. Ores of metals chiefly used for alloying with iron.
- 326. Ores of non-ferrous base metals.
- 327. Slag and other wastes from the treatment of metals, except basic slag.

b. *Simply transformed*.

- 158. Railway sleepers (ties).
- 159. Wood, simply sawn lengthwise or squared with the axe, *conifer*, n.e.s.
- 160. Wood, simply sawn lengthwise or squared with the axe, *non-conifer*, n.e.s.
- 161. Wood, planed, grooved or tongued, *conifer*, including artificial wood.
- 162. Wood, planed, grooved or tongued, *non-conifer*, including artificial wood.
- (164). Other wood simply shaped or worked n.e.s. (*see also under 3b*).
- 167. Veneers and plywood.
- 295. Lime.
- 296. Cement.
- 298a, (b) Bricks, tiles, pipes, etc., of brick earth or ordinary baked clay (*see also under 10c*).
- 303. Glass in the mass, bars and tubes, unworked, including broken and powdered glass.
- (312). Building-stone worked (*see also under 4c*).
- 319. Silver, crude.
- 320. Silver, partly worked.
- 321. Gold, partly worked.
- 322. Platinum and other metals of the platinum group, crude or partly worked.
- 328. Pig-iron and ferro-alloys unworked.
- 329. Scrap iron and steel.

4. DURABLE MATERIALS FOR INDUSTRY AND COMMERCE (*continuation*)

b. *Simply transformed* (*continuation*).

- 330. Other crude iron and steel : simply cast (ingots, blocks, etc.) or simply rolled or forged (blooms, billets, slabs, etc.) requiring further manufacture.
- 331. Bars, rods and structural shapes of iron and steel.
- 332a. Wire of iron and steel, not barbed.
- 333. Plates, sheets, hoops and strips of iron and steel.
- 334. Tubes, pipes and fittings of iron and steel.
- 335. Railway track material.
- 336. Castings and forgings of iron and steel ; in the rough or simply machined.
- 337. Copper, not refined, including scrap.
- 338. Copper, refined, including alloys of copper, unwrought.
- 339. Copper, including alloys of copper, wrought (bars, rods, sheets, leaves, wire, pipes, tubes, castings and forgings).
- 340. Aluminium, unwrought, including scrap.
- 341. Aluminium, wrought (bars, rods, sheets, leaves, wire, pipes, tubes, castings and forgings).
- 342. Lead, unrefined or refined, unwrought, including scrap.
- 343. Lead, wrought (bars, rods, sheets, leaves, wire, pipes, tubes, castings and forgings).
- 344. Zinc, unrefined or refined, unwrought, including scrap.
- 345. Zinc, wrought (bars, rods, sheets, leaves, wire, pipes, tubes, castings and forgings).
- 346. Tin, unwrought, including scrap and solder.
- 347. Tin, wrought (bars, rods, sheets, leaves, wire, pipes, tubes, castings and forgings).
- 348. Other non-ferrous base metals, unwrought, including scrap.
- 349. Other non-ferrous base metals, wrought (bars, rods, sheets, leaves, wire, pipes, tubes, castings and forgings).

c. *More elaborately transformed.*

- 165. Blocks and strips for parquet flooring.
- 166. Beadings and mouldings.
- 169. Builder's woodwork (doors, sash and other millwork) n.e.s.
- 173a. Manufactures of cork for building and insulation.
- 248b. Linoleum, linocrusta, etc.
- (299). Refractory articles, n.e.s. (bricks, pipes, etc.) (*see also under 7c*).
- (302). Articles of stoneware and articles of pottery n.e.s. (*see also under 7c and 10c*).
- 304a, c, (d). Plate and sheet glass (*see also under 10c*).
- 305. Tiles, paving-blocks and squares of cast or pressed glass.
- 309. Optical glass and spectacle glass, crude.
- (312). Building stone, worked (*see also under 4b*).
- 315. Manufactures of asbestos.
- 316a, b, (c). Other manufactures of non-metallic minerals n.e.s. (*see also under 10c*).
- 317c. Precious and semi-precious stones cut, but not set.
- 352. Wire netting, wire fencing, wire mesh and expanded metal of iron or steel.
- 353. Nails, bolts, nuts, screws, etc., of iron or steel.
- (354). Needles and pins, of iron or steel, n.e.s. (*see also under 10c*).
- 355. Hardware of iron or steel (locks and keys ; fittings for doors, windows, furniture, vehicles, harness, trunks, etc.).
- 363c, (d). Springs and other manufactures chiefly of iron or steel n.e.s. (*see also under 7c and 10c*).
- 364a, (b). Advanced manufactures of copper n.e.s. (*see also under 7c and 10c*).
- (365). Advanced manufactures of aluminium (*see also under 10c and 7c*).
- (367). Advanced manufactures of zinc (*see also under 10c and 7c*).
- 369(a), b. Advanced manufactures of other base metals (*see also under 10c*).

5. ANIMAL AND VEGETABLE OILS AND FATS AND MATERIALS THEREFOR (ALL NON-DURABLE)

a. *Crude.*

- 87. Ground nuts (peanuts) not shelled.
- 88. Ground nuts (peanuts) shelled.
- 89. Copra.
- 90. Palm kernels.
- 91. Soya beans.
- 92. Linseed.
- 93. Cotton seed.
- 94. Other oil-seeds, nuts and kernels.

b. *Simply transformed.*

- 95. Lard, not including neutral lard.
- 96. Oils from fish and marine animals.
- 97. Other animal oils, fats and greases.
- 98. Linseed oil.
- 99. Soyabean oil.
- 100. Cottonseed oil.
- 101. Groundnut (peanut) oil.
- 102. Olive oil.
- 103. Palm oil.
- 104. Palm-kernel oil.
- 105. Coconut (copra) oil, unrefined.
- 106. Coconut (copra) oil, refined.
- 107. Other oils from seeds, nuts and kernels.
- 108. Oils, oxidised or blown, of every kind, linseed and similar oils, boiled.
- 109. Hydrogenated oils and fats.
- 110. Margarine, lard substitutes and similar edible fats.
- 111. Glycerine.
- 112. Acid oils, fatty acids and solid residues from the treatment of oils and fats.
- 113. Waxes of animal and vegetable origin.

6. FUELS, ELECTRIC ENERGY AND LUBRICANTS (ALL NON-DURABLE)

a. *Crude.*

- 153. Wood for fuel.
- 269. Coal.
- 270. Lignite.
- 271. Peat.
- (273). Gas, natural.
- 274. Natural asphalt.
- 275. Crude petroleum and partly refined petroleum for further refining.

b. *Simply transformed.*

- 154. Charcoal.
- 272. Briquettes of coal, lignite or peat.
- (273). Gas, manufactured.
- 276. Motor spirit (gasoline and other light oils for similar uses).
- 277. Lamp oil and white spirit (kerosene; illuminating oil).
- 278. Gas oil and fuel oil.
- 279. Lubricating oils and greases, including mixtures with animal and vegetable lubricants.
- 280. Coke of coal, of lignite and of petroleum.

6. FUELS, ELECTRIC ENERGY AND LUBRICANTS (ALL NON-DURABLE) (continuation)

b. *Simply transformed* (continuation).

- 281. Tar and tar oils and other products of tar distillation.
- 282. Pitch, resin, petroleum asphalt and other by-products of coal, lignite, schist and petroleum (including mixtures with asphalt) n.e.s.
- 283. Mineral jelly and waxes.
- 284. Candles and tapers.
- 285. Electric energy.

7. CAPITAL EQUIPMENT FOR AGRICULTURAL, INDUSTRY AND COMMERCE (ALL DURABLE)

a. *Crude.*

- 403. Live horses, asses and mules.
- 404. Other live animals, not for food.

c. *More elaborately transformed.*

- 191. Saddlery and harness-makers' goods, excluding gaiters and leggings.
- 192a, (d). Machine belting of leather and other articles made of leather or skin n.e.s. (see also under 9c).
- (250b). Other special textile fabrics and technical articles n.e.s. (see also under 3c).
- (299). Refractory articles n.e.s. (retorts, crucibles, etc.) (see also under 4c).
- (302). Articles of stoneware and articles of pottery n.e.s. (see also under 4c and 10c).
- 307c. Glassware for laboratory use, including such goods of fused quartz or silica.
- 313. Grinding and polishing wheels and stones.
- 332b. Barbed wire of iron and steel.
- 350. Structures of iron or steel and their finished or processed parts.
- 351. Wire cables and ropes, iron or steel.
- (356). Stoves, grates and ranges, boilers and radiators for central heating of iron or steel (see also under 10c).
- 357. Safes, strong-room fittings and strong boxes of iron or steel.
- (358). Furniture of iron and steel (see also under 10c).
- 360. Hand tools of iron or steel mainly for agricultural use.
- 361. Other tools of iron or steel.
- 363. Other manufactures chiefly of iron or steel n.e.s. :
 - a. Containers for liquids and gases.
 - b. Chains.
 - (d). Other (see also under 4c and 10c).
- (364b). Advanced manufactures of copper n.e.s. (see also under 4c and 10c).
- (365). Advanced manufactures of aluminium (see also under 10c and 4c).
- (367). Advanced manufactures of zinc (see also under 10c and 4c).
- 371a. Printers' type, stereotypes, etc.
- 372. Prime movers.
- 373. Agricultural machinery and appliances.
- 374. Office machines and appliances.
- 376. Other machines and appliances n.e.s. (chiefly for industrial and commercial equipment).
- 377. Machine parts and accessories not assignable to a particular class of machinery.
- 378. Generators, motors, converters, transformers.
- 379. Electric batteries and accumulators.
- 380. Bulbs and tubes for electric lighting, complete.
- 381a, b. Apparatus for telegraphy, telephony and television (see also under 10c).

7. CAPITAL EQUIPMENT FOR AGRICULTURE, INDUSTRY AND COMMERCE (ALL DURABLE) (continuation)

c. More elaborately transformed (continuation).

- 382. Insulated cables and wire for electricity.
- (384). Other electric appliances and apparatus n.e.s. (see also under 10c).
- 385. Parts and accessories not assignable to a particular class of machinery, apparatus or appliances.
- 386. Railway locomotives.
- 387. Rail motors (cars for railways with power equipment).
- 388. Railway cars and wagons, without power equipment.
- 389. Parts of railway rolling-stock (except electric parts, internal combustion or explosion engines and parts thereof).
- 390. Signalling and other track equipment for railways n.e.s. and parts thereof, except electric parts.
- 391. Tractors with explosion or internal combustion, including gas engines.
- 393. Road motor vehicles (other than private cars and taxicabs) complete.
- 395. Chassis of road motor vehicles of the class specified in 393 with engines mounted.
- (396). Bodies and other parts of road motor vehicles and tractors n.e.s. (see also under 10c).
- 399. Other vehicles, including detached parts and pieces (except rubber tyres).
- 400. Aircraft.
- 401. Vessels exceeding 100 gross registered tons.
- (402). Other ships and boats (see also under 10c).
- (418). Scientific, medical and optical instruments and appliances (see also under 10c).
- 423. Firearms of war and other arms of war (including " tanks " and armoured vehicles for military use), but excluding side-arms, revolvers and pistols.
- 438. Sieves.

8. FOOD, BEVERAGES AND TOBACCO (ALL NON-DURABLE)

a. Crude.

- 15. Milk and cream, fresh.
- 19. Eggs in the shell.
- 21. Natural honey.
- 22. Fish, fresh, chilled or frozen.
- 23. Fish, salted, dried or smoked, not further prepared.
- 24. Crustaceans and molluscs, fresh, chilled, frozen, salted or simply cooked.
- 42. Citrous fruits.
- 43. Bananas.
- 44. Other tropical fruits, fresh.
- 45. Apples.
- 46. Other fruits of temperate countries, fresh.
- 47. Dried fruits.
- 48. Edible nuts, other than nuts chiefly used for extraction of oil.
- 50. Potatoes, fresh (not including sweet potatoes).
- 51. Other vegetables chiefly for human food (including olives), fresh or simply preserved in brine.
- 52. Beans, peas, lentils and other legumes (pulses), dry, including split (including dried legumes used chiefly for animal food).
- 53. Other dried vegetables.
- 67. Tea and maté.
- 70. Spices.

b. Simply transformed.

Meat, fresh, chilled or frozen.

- 6. Meat of bovine cattle (beef and veal).
- 7. Mutton and lamb.

8. FOOD, BEVERAGES AND TOBACCO (ALL NON-DURABLE) (continuation)

b. Simply transformed (continuation).

Meat, fresh, chilled or frozen (continuation).

8. Meat of swine (pork).
9. Poultry.
10. Other kinds.

Meat, salted, dried, smoked, cooked or otherwise simply prepared.

11. Meat of swine (bacon and hams, pork).
12. Other kinds.
16. Milk and cream, evaporated, condensed or dried.
17. Butter (fresh or salted) including melted.
18. Cheese.
29. Rice, not in the husk, including polished and broken rice.
37. Groats, semolina and cereals flaked, pearled or prepared in a manner not otherwise specified ("breakfast foods").
57. Flour, semolina and flakes of potatoes and flour n.e.s.
- (58). Vegetable preparations for food n.e.s. (see also under 8c).
65. Coffee, roasted.
71. Natural and artificial waters.

c. More elaborately transformed.

13. Sausages and similar articles, not in air-tight containers.
14. Meats, including sausages, in air-tight containers; extracts and other preparations of meat.
25. Fish, crustaceans and molluscs in air-tight containers or prepared in a manner not elsewhere specified.
39. Alimentary pastes (macaroni, vermicelli and similar preparations).
40. Bakery products (bread, biscuits, cakes, etc.).
41. Malt extracts and flour, starch and malt extracts prepared for infants' foods and dietetic and culinary use.
49. Fruits and nuts, prepared or preserved, except dried fruits and fruit juices for beverages.
54. Vegetables preserved or prepared, except dried or in brine.
- (58). Vegetable preparations for food n.e.s. (see also under 8b).
60. Beet and cane sugar, refined, including edible molasses and sugar syrups.
63. Sugar preparations, not including chocolate confectionery.
66. Extracts and other preparations of coffee.
69. Cocoa preparations, including chocolate confectionery.
72. Lemonade and other unfermented beverages n.e.s.
73. Fruit juices.
74. Cider and fermented fruit juices n.e.s.
75. Wine and grape must.
76. Beer (including ale, stout, porter and other fermented cereal beverages).
77. Distilled alcoholic beverages.
78. Vinegar for domestic use or for use in food preservation.
86. Manufactured tobacco.

9. OTHER NON-DURABLE ARTICLES READY FOR RETAIL SALE OR FOR CONSUMERS' USE

All c. More elaborately transformed.

124. Chemical products n.e.s.

- c. Chemical products for use in photography, put up for retail sale.
- (d). Other descriptions n.e.s. (see also under 3c).

125. Pharmaceutical products.

131. Writing and drawing ink.

9. OTHER NON-DURABLE ARTICLES READY FOR RETAIL SALE OR FOR CONSUMERS' USE (continuation)

All c. More elaborately transformed (continuation).

- 132. Pencils, except mechanical, pencil leads, crayons.
- 134b. Perfumery, cosmetics and dentifrices.
- 135. Soaps and cleansing preparations.
- 137. Cleaning and polishing materials.
- 150. Rubber tyres.
- (151b). Other manufactures of soft rubber n.e.s. (see also under 3c).
- (152b). Articles of hard rubber n.e.s. (see also under 3c).
- 184. Manufactures of writing paper.
- (185). Other manufactures of paper, cardboard or pulp n.e.s. (see also under 3c).
- 192. Articles made of leather or skin n.e.s. :
 - b. Fancy leather goods.
 - c. Travelling requisites.
 - (d). Other articles n.e.s. (see also under 7c).

Yarn and thread put up for retail sale.

- 217c. Yarn and thread of silk or spun silk.
- 218c. Yarns and thread of artificial textiles of vegetable or animal origin.
- 219c. Yarns of wool and hair.
- 220c. Cotton yarn and thread.
- 221b. Yarns and thread of flax, hemp and ramie.
- (222). Yarns of other textile materials, including those put up for retail sale (see also under 3b).
- 232b. Blankets, travelling rugs and coverlets of wool and other fine hair.
- (250a). Absorbent cotton, wadding and articles made thereof n.e.s. (see also under 3c).
- 251. Knitted fabrics and other articles of clothing.
- 252. Outer garments, not knitted.
- 253. Clothing and underwear of rubbered fabrics, oiled fabrics, etc.
- 254. Under clothing n.e.s.
- 255b, c. Hats and caps of all materials, not knitted (but including fulled tricot).
- 256. All other articles of clothing (handkerchiefs, ties, scarves, shawls, stitched fabric gloves, collars, corsets, suspenders, garters and similar articles).
- 257. Leather coats, gaiters and other leather clothing n.e.s.
- 258. Gloves wholly or mainly of leather including parts.
- 259. Furs made up, including gloves of fur, but not hats, caps or shoes.
- 261. Slippers and house footwear.
- 262. Other footwear, wholly or mainly of leather.
- 263. Other footwear of textile materials.
- 264. Footwear of rubber.
- 265. Footwear, n.e.s.
- 266. Table-linen, bed-linen and toilet-linen.
- 268. Other made-up articles of textile materials.
- 371b. Pens of base metal.
- 409c. Cut flowers and foliage.
- 426. Ammunition for firearms other than the arms specified in 425.
- 429. Matches.
- 430. Pyrotechnical articles (fireworks) and articles of inflammable materials n.e.s.
- 431. Umbrellas, parasols, walking-sticks and whips.
- 432. Prepared decorative feathers and human hair; artificial flowers, foliage and fruits; articles made from these materials; fans of all kinds.
- 433. Manufactures of gut, except strings for musical instruments.
- 437. Brooms and brushes.

9. OTHER NON-DURABLE ARTICLES READY FOR RETAIL SALE OR FOR CONSUMERS' USE (*continuation*)

All c. More elaborately transformed (continuation).

- 439. Toys, games and sports goods, except arms and ammunition.
- 441. Sealing-wax.
- 443. Films other than cinematographic (moving picture) plates and paper for photography.
- 444. Cinematographic (moving picture) films, not sensitised, or sensitised but not exposed (*see also under 3c*).
- 447. Books, pamphlets, periodicals, music, maps and plans.
- 448. Pictures and designs printed or otherwise reproduced on paper or cardboard.
- 449. Other printed matter, paper or cardboard.

10. DURABLE EQUIPMENT (" CONSUMERS' CAPITAL ")

All c. More elaborately transformed.

- (168). Cooperage products and parts therefor (*see also under 3c*).
- 170. Furniture and parts thereof, including picture-frames.
- 171. Other manufactures of wood n.e.s.
- 244. Carpets and rugs of textile fibres.
- (298*b*). Pottery and other articles of ordinary baked clay (*see also under 4b*).
- 300. Table and other household articles of faience or fine earthenware.
- 301. Table and other articles of porcelaine.
- (302*b*). Other articles of stoneware and articles of pottery n.e.s. (*see also under 4c and 7c*).
- (304*d*). Looking-glasses and mirrors (*see also under 4c*).
- 307*b*. Illuminating glassware n.e.s.
- 308. Blown or pressed glassware n.e.s.
- 310. Beads, drops, pendants, imitation pearls and stones, and similar decorative articles of glass and objects made therefrom; spun glass and glass wool.
- 311. Other articles of glass n.e.s.
- (316*c*). Other manufactures of non-metallic minerals n.e.s. (*see also under 4c*).
- 323. Jewellery and other wares of precious metals (except watch cases).
- (354). Needles and pins, of iron or steel, n.e.s. (*see also under 7c*).
- (356). Stoves, grates and ranges, boilers and radiators for central heating of iron or steel (*see also under 7c*).
- (358). Furniture of iron and steel (*see also under 7c*).
- 359. Household utensils, of sheet iron or sheet steel.
- 362. Cutlery, forks and spoons, not including cutting tools (knives, etc., operated by machinery or agricultural hand tools).
- (363*d*). Other manufactures chiefly of iron or steel n.e.s. (*see also under 4c and 7c*).
- (364*b*). Advanced manufactures of copper n.e.s. (*see also under 4c and 7c*).
- (365). Advanced manufactures of aluminium (*see also under 4c and 7c*).
- (367). Advanced manufactures of zinc (*see also under 4c and 7c*).
- (369*a*). Advanced manufactures of nickel (*see also under 4c*).
- 370. Metal articles for lighting (lamps, lanterns, gas-light and electric-light fixtures and fittings, and parts thereof).
- 371. Special or mixed articles, chiefly of non-ferrous base metals n.e.s. :
 - c.* Imitation jewellery.
 - d.* Other descriptions.
- 375. Machines and appliances chiefly for household use (refrigerators, washing and ironing machines, grinding and chopping machines, etc.).
- (381*a*). Wireless apparatus (*see also under 7c*).
- 383. Portable tools and appliances and small household electro-mechanical appliances (ordinarily not exceeding 15 kilogrammes in weight).

10. DURABLE EQUIPMENT ("CONSUMERS' CAPITAL") (continuation)

All c. More elaborately transformed (continuation).

- (384a). Electric appliances for motor vehicles and cycles (see also under 7c).
- 392. Road motor vehicles, complete, for the transportation of persons, private, but including taxicabs.
- 394. Chassis of vehicles — of the class specified in 392, with engines mounted.
- (396). Other parts of road motor vehicles and tractors n.e.s. (see also under 7c).
- 397. Motor-cycles, side-cars.
- 398. Cycles, foot or hand-driven.
- (402). Ships and boats not exceeding 100 gross registered tons (see also under 7c).
- (418). Scientific, medical and optical instruments and appliances (see also under 7c).
- 419. Watches, watch-movements, cases and other parts of watches.
- 420. Clocks, clock-movements.
- 421. Phonographs (gramophones) and records.
- 422. Other musical instruments.
- 425. Arms other than arms of war.
- 435. Fancy carved or moulded articles of natural animal or vegetable or artificial plastic materials (coral, tortoise-shell, mother-of-pearl, ivory, bone, horn; corozo, areca-nut, etc.; jet, amber, amberoid, meerschaum; celluloids, galalith and other artificial plastic materials) n.e.s.
- 436. a, b, (c). Articles of vegetable plaiting materials (bamboo, straw, willow, etc.) n.e.s. (excluding (c) plaited packing materials under 3b).
- 440. Fountain pens, propelling pencils, pen and pencil holders.
- 442. Pipes, cigar-holders and cigarette-holders.
- 446. Works of art and articles for collections.

11. ARTICLES WHICH CANNOT BE CLASSIFIED

- 450. Postal packages not classified according to kind.
- 451. Goods returned to the country whence exported.
- 452. Special transactions (personal effects of travellers and migrants, samples and articles temporarily admitted, etc.).

12. GOLD AND SPECIE

- 453. Gold metal.
- 453† Crude Silver (if not show under 319)
- 454. Gold coins.
- 455. Silver coins.
- 456. Base metal coins.

* * *

Summary.

1. MATERIALS FOR THE PRODUCTION OF HUMAN FOOD, OF BEVERAGES AND OF TOBACCO
(ALL NON-DURABLE).

- a. Crude: Items 1-5, 26-28, (30), (32), (33), 55, 56, 64, 68, 85.
- b. Simply transformed: Items 20, 34-36, 38, 59, 61, (62), (122).

2. MATERIALS FOR AGRICULTURAL PRODUCTION (ALL NON-DURABLE).

- a. Crude: Items (30), 31, (32), (33), 79, 80, 138, 139, 142, 144, 409a, b, 410.
- b. Simply transformed: Items (62), 81-84, 140, 141, 143, 145, 146.

3. NON-DURABLE MATERIALS FOR INDUSTRY AND COMMERCE (EXCEPT GROUPS 1 AND 2).

- a. *Crude*: Items 147, 149, 155, 172, 174, 186, 187, 189, 193, 195, 196, 198-203, 205-207, (210), (211), 212, (213), 214, 215, 288, 289, 297, 405-408, 411-413, 415, 416, (417).
- b. *Simply transformed*: Items 114, 115, 121, (122), 126^a, 127, 129, 163, (164), 175, 176, 188, 190, 194, 204, 208, 209, (210), (211), (213), 216, 217^{a, b}, 219^{a, b}, 220^{a, b}, 221^a, (222), 223, 414, (417), (436^c).
- c. *More elaborately transformed*: Items 116-120, 123, 124^{a, b, (d)}, 126^b, 128, 130, 133, 134^a, 136, 148, 151^{a, (b)}, 152^{a, (b)}, (168), 173^{b, c}, 177-183, (185), 197, 218^{a, b}, 224-231, 232^{a, c, d}, 233-243, 245-247, 248^{a, c}, 249, (250), 255^a, 260, 267, 306, 307^a, 314, 366, 368, 424, 427, 428, 434, (444), 445.

4. DURABLE MATERIALS FOR INDUSTRY AND COMMERCE.

- a. *Crude*: Items 156, 157, 286, 287, 290-294, 317^{a, b}, 318, 324-327.
- b. *Simply transformed*: Items 158-162, (164), 167, 295, 296, 298^{a, (b)}, 303, (312), 319-322, 328-331, 332^a, 333-349.
- c. *More elaborately transformed*: Items 165, 166, 169, 173^a, 248^{b, (299), (302), 304^{a-c, (d)}, 305, 309, (312), 315, 316^{a, b, (c)}, 317^c, 352, 353, (354), 355, 363^{c, (d)}, 364^{a, (b)}, (365), (367), 369^{(a), b}.}

5. ANIMAL AND VEGETABLE OILS AND FATS AND MATERIALS THEREFOR (ALL NON-DURABLE).

- a. *Crude*: Items 87-94.
- b. *Simply transformed*: Items 95-113.

6. FUELS, ELECTRIC ENERGY AND LUBRICANTS (ALL NON-DURABLE).

- a. *Crude*: Items 153, 269-271, (273), 274, 275.
- b. *Simply transformed*: Items 154, 272, (273), 276-285.

7. CAPITAL EQUIPMENT FOR AGRICULTURE, INDUSTRY AND COMMERCE (ALL DURABLE).

- a. *Crude*: Items 403, 404.
- c. *More elaborately transformed*: Items 191, 192^{a, (d)}, (250^b), (299), (302), 307^c, 313, 332^b, 350, 351, (356), 357, (258), 360, 361, 363^{a, b, (d)}, (364^b), (365), (367), 371^a, 372-374, 376-380, 381^{(a), b}, 382, (384), 385-391, 393, 395, (396), 399-401, (402), (418), 423, 438.

8. FOOD, BEVERAGES AND TOBACCO (ALL NON-DURABLE).

- a. *Crude*: Items 15, 19, 21-24, 42-48, 50-53, 67, 70.
- b. *Simply transformed*: Items 6-12, 16-18, 29, 37, 57, (58),
- c. *More elaborately transformed*: Items 13, 14, 25, 39-41, 49, 54, (58), 60, 63, 66, 69, 72-78, 86.

9. OTHER NON-DURABLE ARTICLES READY FOR RETAIL SALE OR FOR CONSUMERS' USE,

All c. More elaborately transformed: Items 124c, (d), 125, 131, 132, 234b, 235, 137, 150, (151b), (152b), 184, (185), 192b, c, (d), 217c, 218c, 219c, 220c, 221b, (222), 232b, (250a), 251-254, 255b, c, 256-259, 261-266, 268, 371b, 409c, 426, 429-433, 437, 439, 441, 443, (444), 447-449.

10. DURABLE EQUIPMENT ("CONSUMERS' CAPITAL").

All c. More elaborately transformed: Items (168), 170, 171, 244, (298b), 300, 301, (302b), (304d), 307b, 308, 310, 311, (316c), 323, (354), (356), (358), 359, 362, (363d), (364b), (365), (367), (369a), 370, 371c, d, 375, (381a), 383, (384a), 392, 394, (396), 397, 398, (402), (418), 419-422, 425, 435, 436a, b, (c), 440, 442, 446,

11. ARTICLES WHICH CANNOT BE CLASSIFIED.

Items 450-452.

12. GOLD AND SPECIE.

Items 453-456.

Annex II

[Reprint from document C.152.M.63.1934.II.A, with various changes in the numbering of chapters and sections, etc., to conform with the Revised Minimum List.]

STATEMENT REGARDING THE PRINCIPLES WHICH HAVE GUIDED THE COMMITTEE OF STATISTICAL EXPERTS IN THE PREPARATION OF THE MINIMUM LIST OF COMMODITIES FOR FOREIGN TRADE STATISTICS.

INTRODUCTION.

The Committee of Statistical Experts, in submitting the accompanying minimum list of commodities prepared in accordance with the provisions of Recommendation VI adopted by the Statistical Conference in 1928, deems it appropriate to set forth the general considerations which have guided the Committee in its preparation.

The Sub-Committee of Experts for the Unification of Customs Nomenclature has prepared a preliminary project for a unified list of commodities to be used in the Customs tariffs of the several nations, which had been submitted to the Governments for their observations. In accordance with the intimation contained in the resolution of the Conference on Economic Statistics, the Committee of Statistical Experts took the list of items in that project as the starting-point for its work. Broadly speaking, the present list is of the nature of a combination and re-arrangement of the items as listed in the project for Customs nomenclature. The minimum statistical list is necessarily much the more condensed.

A. INDIVIDUAL ITEMS IN THE LIST.

I. *Number of Items and Sub-items.*

The minimum statistical list, as herein submitted, contains 456 primary items. Of these, 125 have been subdivided into two or more sub-items each. The total number of these sub-items is 360. The net total number of items and sub-items is thus 691 (456 + 360 — 125, the last-mentioned figure representing the number of primary items which would not have to be listed if all the sub-items were distinguished).

It is not expected by the Committee that all countries which supply foreign trade statistics on the basis of this list will compile data for all the sub-items set forth. For certain countries, the total trade in a given item may be too small to justify a subdivision. In many cases, however, the data for the sub-items will be of great use. In this connection, the Committee recognises that many countries, owing to the nature of their trade falling under a given item of the nomenclature, will desire to subdivide it in greater detail than is here specified. It is to be hoped, however, that, with possible rare exceptions, the Governments may find it practicable to avoid the use of sub-items which are incapable of being combined in the form here suggested. Since the number of sub-items specified in this list is usually small, the difficulty and expense involved in conforming to them will be relatively insignificant.

II. *Principles considered in determining the Length of the List.*

In determining how many items should be distinguished in the minimum list, the Committee had to strike a balance between opposing considerations, certain of which favour a short and others a long list.

On the one hand, the shorter the list, the less burden is thrown upon the countries accepting it, both as regards the making of accurate distinctions among articles and as regards the expense of tabulation and publication. In the trade of any great commercial country there are very numerous items which appear in considerable quantities, but in the trade of some of the smaller countries the number of items which are of especial importance in the export trade may be much more restricted. The minimum list must be one adapted to the presentation of export as well as import statistics, and to small as well as to large countries.

On the other hand, important considerations favour a long list of commodities for the foreign trade statistics of all countries. In the first place, each country as an exporter desires as complete information as possible regarding the imports into all other countries of the articles important in its own export trade. The facts regarding even relatively small imports of these articles into any country may have much significance to the exporting country. In the second place, and more important, it is highly desirable, so far as possible, to avoid combining in a single item of the list articles which are essentially unrelated; the total for a mixture of dissimilar things is practically useless to producers and merchants, as well as to the general student and the law-maker. Since the number of articles which enter into the international trade of the world, especially when regard is given to variations of style, size, quality, and the like, runs into the tens if not hundreds of thousands, there must necessarily be in the presentation of foreign trade statistics combinations of related articles, the separation of which would serve some more or less useful purpose. Condensation is imperative. But this condensation should not be carried so far as virtually to destroy the commercial and economic significance of a large fraction of the items. Furthermore, undue resort to combinations of articles precludes satisfactory grouping for the purposes of general statistical analysis. As more fully pointed out in Section B of this memorandum, it is desirable, in studying the economic position and trends of any country, to classify the commodities in its export and import trade according to several distinct principles, notably according to (a) the character of the basic material entering into the several commodities, (b) the stage of preparation (raw, semi-manufactured, manufactured) and (c) the use served. As far as practicable, no single item should include articles which fall into different classes according to any one of these basic principles of grouping.

The list presented by the Committee is perforce a compromise between these opposing considerations. It is not as long as the exporters of each country would like for the import statistics of other countries to which they sell, nor is it sufficiently long to avoid altogether illogical combinations of articles. On the other hand, the Committee believes that it does distinguish clearly the most important items in international trade, and that the number of "illogical" combination-items is relatively small. In other words, the Committee has restricted the list to what appeared to be the essential minimum. The Committee has endeavoured to lighten the burden which might confront certain countries in the use of the minimum list by the suggestion that, if they desire, they might omit from separate mention in their statistics those items in the list which are of insignificant amount in their own trade.

III. *Relation of Individual Items to Items in the Project for Customs Nomenclature.*

In the majority of cases, a given item in the present list is either actually identical with an item in the Customs nomenclature or represents a combination of two or more successive items in that nomenclature. In some cases, however, a given item consists of a combination of items of the Customs nomenclature which are not successive but are in the same chapter, or in contiguous chapters, of that nomenclature. Such combinations are attributable to the necessity of listing the more important commodities separately, leaving the less important to be grouped together. It is true, of course, that combinations of this sort sometimes involve a slight departure from logical order, but this is the inevitable result of the necessity for condensation.

There are a considerable number of cases in which items given a secondary rank in the Customs nomenclature have been made primary items in the present list (for example, certain major oil-seeds, such as pea-nuts, copra and flax-seed). In some instances, moreover, an item of the Customs nomenclature which contains no subdivisions has been broken down in the present list either by dividing it into two or more primary items or by showing sub-items — for example, item 206 (b) of the Customs nomenclature includes all the liquid products of petroleum without subdivision; in the present list four principal classes are distinguished, not merely as secondary, but as primary items. This breaking-down of items is a natural result of the difference in point of view between the two nomenclatures.

B. SECTIONS AND CHAPTERS OF THE MINIMUM LIST

I. Purpose of the Grouping by Chapters.

A proper grouping of the items of the minimum list of commodities for foreign trade statistics is important for three reasons: (1) Arrangement by chapters is almost essential in order to enable a person examining the statistics to find readily any particular item in which he is interested. (2) The fact that the list is a relatively short one makes it necessary to utilise many group items, which combine several or even many articles of commerce under a single heading with such a designation as "all other". These "all other" items must necessarily, if they are to be of any utility, be arranged along with the more specific items to which they are most nearly related, and that fact necessitates the designation of chapters in which related items are grouped. (3) It is important that foreign trade statistics be so presented as to make possible a summary view of the commerce of each country, and such a view cannot be obtained from any list of individual items, which, even though greatly condensed, will necessarily run into the hundreds; it requires logical grouping into chapters.

In determining the proper grouping of the items of exports and imports, it is essential to bear in mind the need of comparability between statistics of foreign trade and other classes of economic statistics. In order to afford a summary view of the economic conditions of any country, groupings of commodities in the statistics of production and of prices are quite as essential as groupings in foreign trade statistics; industries and occupations must likewise be arranged in groups. So far as practicable, the groupings used for these different series of statistics should be made on parallel lines. This need adds to the importance of basing the "commodity framework" for foreign trade statistics on broad economic considerations.

The reasons which have led the Committee to the adoption of the system of sections and chapters used in the accompanying list can be understood only by a general consideration of the principles of classification of commodities. This is attempted, briefly, in what follows.

II. General Principles of Commodity Classification.

There is no one principle which should be the sole, or the dominant, basis in the classification of commodities. On the contrary, commodities should, if feasible, be classified in several different ways to meet different needs, and, if only one presentation of the data can be afforded, several different principles should be taken into consideration in determining the framework.

The most important of these principles are five in number, but three of them are so closely related that it is perhaps more proper to speak of three basic principles of classification, one of which embraces three sub-principles. They may be briefly defined as follows:

- (1) Nature and origin of the commodity or of its basic material:¹
 - (a) The natural kingdom under which the basic material of the commodity falls — animal, vegetable or mineral.

¹ Hereinafter, for brevity, the phrase "basic material of the commodity" will be used to include cases in which the commodity itself is a strictly raw and unmixed material.

(b) The primary branch of industry by which the basic material of the commodity is produced — animal husbandry, agriculture (vegetable products), hunting and trapping, fishing, forestry, mining.

(c) The specific basic material of the commodity — such, for example, as cotton, wood, iron, petroleum — involving, of course, some miscellaneous groups embracing minor materials related as regards (a) or (b).

(2) Stage of production — crude, semi-manufactured, fully manufactured.

(3) Use to which the product is put, as for food, clothing, transport, etc.

Each of the above-mentioned principles of classification has its particular utility, and, so far as the items actually lend themselves thereto, the foreign trade of any country may advantageously be grouped according to all of them, separately or combined ("crossed") with one another. Each principle is, however, subject to limitations and difficulties, and in the case of the first and third principles these limitations virtually preclude their use as a basis of classification for considerable numbers of commodities.

(1) *Classification by Nature and Origin of Basic Material.* — Of the three sub-principles classified under (1) above, the most useful is obviously the third, (c). The grouping of commodities according to the specific raw material of which they are (wholly or principally) composed has the advantage of being far more definite than grouping according to the natural kingdom or the broad branch of industry under which that raw material falls. Moreover, it serves, in fact, to make classification according to these two broader bases readily possible, since, in practically all cases, a given raw material belongs to one only of the three natural kingdoms, and is the product of one only of the broad branches of industry.

Grouping of commodities according to the specific raw material of which they are composed corresponds in a large proportion of cases to the actual organisation of industry and commerce. For the most part, the products derived from a given raw material are made either in the same or in closely related industries, and are bought and sold either by the same or by closely related groups of merchants. Frequently, also, articles derived from a given raw material are wholly or chiefly devoted to a given human use, so that classification on this principle facilitates also classification according to use.

On the other hand, although classification of commodities according to the raw material entering into them is of the utmost utility in the case of simply manufactured products the value of which usually consists chiefly of the value of one major raw material, it ceases to have much significance in the case of highly elaborated articles the value of which has been contributed chiefly by manufacturing processes. It means little to class a book as a product of paper or as originating in the forestry industry, or to class a watch as a product of metal or as originating in the mining industry. Classification by material breaks down entirely where advanced products include several or many different raw materials no one of which predominates to such an extent as to justify naming it as the basic raw material. In practical application, the method of classification by material may properly be used with regard to a large proportion (perhaps two-thirds of world commerce considered as a whole, as measured by value) of the commodities entering into commerce, but many others must be thrown into miscellaneous groups comprising articles of mixed composition or of a highly elaborated character.

In the foreign trade statistics of every country, even although the most fundamental basis of classification used may be one of the other principles above mentioned, much regard is also paid to the principle of material. Articles obviously related by material will naturally be listed in juxtaposition.

(2) *Classification by Stage of Production.*¹ — This method of classification is widely used in foreign trade statistics. Under the Brussels international classification, as well as under the practice of a number of important countries, one group of commodities based on use is first set apart — namely, that of food products — and other commodities are placed in groups

¹ See Annex I.

according to stage of production. The Brussels classification, and those of several countries, distinguish only two groups: (a) crude materials and (b) more advanced products; other countries, such as the United States of America and Germany, introduce an intermediate group of semi-manufactured articles, including manufactured articles intended for further manufacture, and, according to the practice of certain countries, also articles which, although ready for final consumption, have been subjected only to very simple manufacturing processes. Where only two groups are distinguished, the practice of different countries varies as regards the allocation of certain highly important individual articles, such as pig-iron and so-called "raw" silk, which are semi-manufactured products. Even where an intermediate group is introduced, it is difficult, for a good many items, to draw the line between the first and second of the groups distinguished or to draw the line between the second and the third. Some experts have suggested that this difficulty may be lessened by the introduction of still a fourth group. It is impossible, however, by any device to obviate the necessity of making a more or less arbitrary allocation in the case of some few commodities a certain fraction of which is used without further manufacture, while the remainder is subjected to additional processes of transformation.

The classification of foreign trade according to stage of production furnishes information of much utility regarding the economic position of the country and the trends therein. Countries differ greatly as regards the general nature of their industries and their commerce. Some export chiefly raw or only slightly manufactured articles and import largely or chiefly advanced products. With some other countries the situation is substantially reversed. Gradual changes often take place in these conditions. Trade statistics grouped on this principle of stage of production bring out these facts with a considerable measure of accuracy.

(3) *Classification by Use.*¹ — From the standpoint of the use which they serve, commodities have been viewed by economists and statisticians in two different ways. In the first place, there is classification according to the nature of the human want served by the commodity — for example, food, clothing, transportation. In the second place, the commodity may be classed according to whether it is for direct human use or whether it constitutes material or equipment, for the production of other commodities, thus serving human use indirectly rather than directly. This second form of use classification is sometimes expressed by the distinction between "producers' goods" and "consumers' goods". Producers' goods are taken as comprising (a) raw products for use in manufacture (or construction), (b) semi-manufactured products for further use in manufacture (or construction), and (c) machinery and other means of production. Consumers' goods, for the most part, are products which have been subjected to manufacture (though some are raw) and are for direct human use. The separation of these two groups is considered particularly significant as regards price movements, producers' goods tending to rise or fall in price more rapidly than consumers' goods. The further distinction is sometimes made, as regards those commodities which serve human use directly, between those which are less and those which are more enduring; food and clothing, for example, are of a less enduring character than motor-cars or houses.

The distinction between producers' and consumers' goods can be brought out quite clearly in connection with a system of classification by stage of production, provided that, in addition to the segregation of raw and semi-manufactured products, the finished manufactures are so classified that machinery and other capital goods are readily separable from articles which serve human consumption directly. Moreover, the segregation of consumers' goods according to the duration of their use may be fairly well brought out by defining the different consumers' goods in sufficient detail; in other words, most of the goods serving a given human want are likely by their nature to be either, on the one hand, chiefly of short duration or, on the other hand, chiefly of long duration in use.

Classification of commodities according to their use has very obvious utility from the economic and social standpoint, provided it is applied both to statistics of production, which must be available in sufficient degree of completeness, and to statistics of foreign trade. The consumption of a wealthy country is very different in character from that of a poor country;

¹ See Annex I.

it includes a smaller proportion of necessities and a larger proportion of semi-luxuries and luxuries. By the use classification, much may be learned regarding the standard of living of the people.

On the other hand, the classification of commodities according to this principle is subject to important limitations. In the first place, there is the difficulty of multiple uses of the same commodity. Whereas classification according to the nature and origin of the basic material tends to break down in the case of more advanced commodities, classification according to use tends to break down in the case of raw materials and semi-manufactured products. The same raw material, elaborated in different ways, may serve widely different uses. Iron, for example, may become the material of a machine or of a building or of a motor-car. In some cases, as with raw textile materials, one may perhaps be justified in throwing a crude product into a single use classification, on the ground that the greater part of it ultimately serves that use, but with certain other important materials the principle breaks down entirely. Even a finished article may serve two or more entirely different purposes, though the difficulty here arises less commonly than with raw materials. In the second place, any condensed statistical classification must necessarily include numerous "combination" items (especially the "all other" items), comprising a wide variety of minor articles which may serve entirely different uses. Only a country which is prepared to distinguish a very large number of items, many of decidedly minor importance, in its production and trade statistics can carry out the principle of classification according to use in thoroughgoing fashion, even as regards articles actually ready for use.

It follows that, if the use principle is applied as the basis for classifying commodities, there should be a large residual group to which are assigned items not properly falling under any of the more specific groups.

III. *Application of Principles of Classification in the Framework of the Minimum List.*¹

The above discussion indicates that it would be desirable, if practicable, that each country in the classification of commodities in its foreign trade statistics should make use — to the extent that they are respectively applicable — of all three of the principles set forth; namely, nature of the basic material, stage of production, and use. A country might do this either (a) by presenting the statistical items classified according to each of the three principles separately; (b) by making a cross-classification of the groups arising under the different principles, using these principles in pairs;² or (c) by making in a single framework a cross-classification of the groups arising under all three of the principles.

The first plan mentioned, that of using each of the three principles of classification independently, while it has the advantage of simplicity, fails to bring out many highly significant relationships. It is desirable, for example, to know, not merely the total value of the imports or exports of the products derived from a given material, but also the several uses to which the products of that material are devoted.

The third of these methods of arranging the statistics is obviously the most satisfactory. For example, having established a group consisting of articles of a given basic material, this group would be divided into sub-groups according to the stage of elaboration, and each of these sub-groups in turn would be further subdivided according to the different uses of the commodities. This triplex combination of the groupings arising under the different principles, if carried out with entire consistency, would result in a number of sub-groups so great as to be more or less unwieldy; but, by consolidating sub-groups where they are of minor importance, the framework might be brought within reasonable compass.

Although it is appropriate for the Committee of Statistical Experts to call attention to the advantages of classifying trade statistics according to these more elaborate methods, any plan for securing trade statistics for international comparison on a uniform basis must of necessity have a relatively simple framework. The Committee has, so far as practicable in so condensed a list, made use of all three of the principles of classification above discussed. It has reached

¹ See Annex I.

² That is to say: (1) by "crossing" the principle of material with the principle of stage of production; (2) by crossing material with use; and (3) by crossing stage of production with use (this last is perhaps somewhat less important than (1) and (2)).

the conclusion that, so far as practicable (the segregation of foodstuffs into a separate section constituting an exception), the principle of classification by nature or material should be dominant in determining the composition of a given chapter, and that, where this principle is less applicable, the principle of use should ordinarily dominate in that grouping. As pointed out above, many advanced commodities cannot be satisfactorily grouped according to material and many crude commodities cannot be satisfactorily grouped according to use. So far as a condensed framework permits, these two principles have been "crossed" with one another in the present plan. It so happens, moreover, that, in a considerable number of cases, the distinction by material is also tantamount to a distinction by use; all, or most, of the products of that material having the same use.

The chief reason which has led the Committee to give preference, in determining the content of the chapters, to the principle of material over the principle of stage of production lies in the convenience, from the practical commercial standpoint, of listing in the same place all articles closely related as regards material, whether they be themselves crude commodities or semi-manufactured or finished articles derived therefrom. This arrangement both facilitates the finding of a desired item in the list and brings together those articles which are of interest to a given group of producers or merchants.

The Committee has by no means wholly disregarded the principle of classification according to stage of production in the preparation of its framework. Wherever the number of commodities in a group based on the principle of material is sufficient to justify doing so, separate chapters have been introduced for the different stages of production — for example, there is a chapter on textile raw materials, another on yarns and a third on textile fabrics. Moreover, where a single chapter includes commodities of different stages of production, the crude articles have, in general, been listed first, followed by the semi-manufactured and the finished articles, so that sub-chapters can readily be marked off by those desiring to do so.

As a means of further facilitating international comparison of trade statistics, the Committee proposes, as soon as the minimum list of commodities is prepared in final form, to devise a project of classification by stage of production. This will involve a definition, in general terms, of the scope of each group distinguished, and an allocation of each article of the minimum list to the appropriate group.¹

The Committee of Statistical Experts is fully aware that the framework of the present list is not altogether logical or consistent within itself, but believes that it is as nearly logical and consistent as is practicable in view of the requirement of severe condensation.

IV. *Analysis of the Framework of the Minimum List.*

Section I deals with food products (except oils and fats, which are mentioned below). The principle of classification by use is here made dominant, both because of the great importance of this particular use and the frequency with which it is employed as a basis in existing trade statistics, and because of the ease with which most of the food products can be distinguished as serving that use. Within the section the chapters follow the principle of nature of material, and in two major cases the principle of stage of production is likewise introduced into the general chapter framework.

Sections II to VIII relate to non-food products of animal or vegetable origin, and to chemicals, each section (except that of chemicals) representing the products of a given raw material or group of closely related materials; the numerous less important crude animal and vegetable products are kept apart from these sections, being thrown together in Section XV. The Committee deemed it necessary to place all oils and fats (not mineral), whether used for food or otherwise, in a single section; in practice precisely the same oil may be used for both food and non-food purposes. In most chapters in Sections II to VIII, the classification by material corresponds, at least roughly, to a classification by use. Those products of hides, skins and furs which are used for clothing (including footwear) have been omitted from

¹ This classification has been prepared at the fourth session of the Committee and is given in Annex I to the present document.

Section VII and placed in Section IX along with textile articles of clothing ; the reason for this lies chiefly in the fact that many of these products consist of a combination of leather or fur with cloth.

In Section III (Chemicals and Related Products), three of the four chapters are based primarily on the use of the commodities, while Chapter 16 embraces the great number of chemicals with less well-defined uses. In this section, it was found impracticable to follow the principle of classification by material, both because of the multiplicity of the materials and because several materials may enter into a single finished chemical article. The distinction according to stage of production cannot be made satisfactorily as regards chemicals, especially in a highly condensed list.

In the case of Section VIII (Textiles), the Committee has deemed it wise to depart from its general policy of giving classification by material preference over classification by stage of production in determining the content of the chapters. Chapter 26 covers textile fibres of all kinds ; Chapter 27, yarns derived from all fibres ; and Chapter 28, fabrics derived from all fibres. This arrangement seems justified especially by reason of the very extensive and increasing practice of mixture of different textile fibres. Within each of these three chapters the individual items are arranged, so far as practicable in view of such mixtures, according to the basic fibre, and it will be easily possible for those so desiring to combine the various products of a given textile fibre. The total value of exports or of imports for a given textile chapter is much more significant when the framework is based on the stage-of-production principle than when products of different stages of production are included in the same chapter.

In Section IX (Finished Articles of Clothing), which, as a whole, is based on the use principle, the principle of classification by material is introduced into the chapter framework so far as practicable, but, in the footwear chapter (32), the distinction by material appears only in the individual items.

Section X deals with products for heating, lighting and power, lubricants and related products.

Section XI deals with non-metallic minerals. Here the distinctions according to material in some cases carry with themselves distinctions of use, and elsewhere the use principle was observed in the naming of the individual items of the list. Chapter 35 consists exclusively of crude products, and Chapters 36 to 38 comprise more advanced products derived from those of Chapter 35.

Section XII deals with precious metals and stones. In accordance with the practice of most countries, the international movements of gold coin and bullion are not shown here, but in a special section (XVII) dealing with monetary transactions. Silver bullion is mentioned both in Section XII and in Section XVII, leaving the assignment to be determined according to the different practice of the several countries.

Section XIII covers the non-precious metals and their products, other than machinery and transport equipment. As many ores include several different metals, all ores (except of precious metals) have been placed in a single chapter. Iron and steel products are thrown into two groups — the crude (*i.e.*, semi-manufactured) and the more advanced. In the chapter on non-ferrous metals, each of the major semi-manufactured metals, in its cruder forms, is listed as an item, followed by one or more items for the products derived therefrom ; since, in the case of copper, certain countries import large quantities of the unrefined metal and export large quantities of the refined, a distinction between the two has been made. The use principle cannot be very satisfactorily applied to the products of Section XIII ; many of the cruder products serve, directly or after further elaboration, several quite distinct uses, and the need for condensation often results in throwing together, in a single item, advanced articles which serve different uses.

In Section XIV, which deals with machinery, electrical and transport equipment, all the products are, of course, of an advanced character and nearly all of them consist primarily of metals. The individual items under each chapter are so arranged that it is possible to distinguish, at least approximately, between commodities intended for capital use (that is,

as means of production for other commodities) and those intended for direct human use, but it was deemed impracticable to make this distinction a basis for the chapter framework itself.

Section XV consists of miscellaneous products, mostly of less importance than those comprised in the other sections. Chapter 47 is confined to crude (raw or semi-manufactured) inedible animal and vegetable products, it being found impracticable to associate with these minor crude products the advanced products, also minor in importance, derived from them. Chapter 48 deals with miscellaneous manufactured products. Because of their minor importance as regards volume of trade, the number of items, and consequently the number of chapters, in Section XV is much smaller in the minimum statistical list than in the corresponding sections of the project for uniform Customs nomenclature, extensive use being necessarily made of "combination items".
