

LOK SABHA
THE CUSTOMS TARIFF BILL, 1974

(REPORT OF THE SELECT COMMITTEE)

[Presented on the 25th July, 1975]



LOK SABHA SECRETARIAT
NEW DELHI

July, 1975/Sravana, 1897

Price : Rs. 3.65 P.

CORRIGENDA
to
the Report of the Select Committee on
the Customs Tariff Bill, 1974.

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- Page (iii), (i) Sl.No. 16, for "Mahapatra" read
"Mohapatra"
- (ii) Sl. No. 28, for "Singh" read "Sinha"
- Page (vi), line 12, from bottom, for "Onhapter 4.- A new"
read "Chapter 4.- A new"
- Page 14, for line 3, substitute "industrial and
medical plants; straw and fodder"
- Page 16, line 21, for "substances" read "substances"
- Page 20, (i) line 23, for "peal" read "peel"
(ii) last line, for "No.30.30" read
"No. 30.03"
- Page 21, line 26, for "sances" read "sauces"
- Page 24, line 19, for "Fe O" read "Fe₂O₃"
- Page 48, line 40, for "resin and resin" read "rosin and
resin"
- Page 59, line 17, for "(ii)" read "(ij)"
- Page 71, line 42, for "taxtile" read "textile"
- Page 89, line 30, for "git" read "grit"
- Page 90, line 31, for "cor" read "or"
- Page 92, (i) line 41, for "74:05/04" read "74.04/05"
(ii) line 43, for "Heading No. 74:04/05" read
"3. Heading No. 74.07/08" and for
"such" read "tubes"
- Page 141, line 13, for "Bhuvarah" read "Bhuvarahan"
- Page 145, S.No.6, for "Manufactures" read "Manufacturers"
- Page 148, line 3, for "TARIEF" read "TARIFF"
- Page 153, line 7 from bottom, for "set" read "sat"
- Page 155, line 6, for "Comitee" read "Committee"
- Page 159, line 14, for "seiretary" read "Secretary"
- Page 170, line 10 from bottom, for "170%" read "270"

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SELECT COMMITTEE ON THE CUSTOMS TARIFF BILL, 1974
COMPOSITION OF THE COMMITTEE

Shri B. R. Bhagat—Chairman

MEMBERS

2. Shri Nathu Ram Ahirwar
3. Shri Maganti Ankineedu
4. Shri M. Bheeshmadev
5. Shri G. Bhuvarahan
6. Shri Tridib Chaudhuri
7. Shri S. R. Damani
8. Shri D. D. Desai
9. Shri Hiralal Doda
10. Shri Dinesh Chandra Goswami
11. Shri D. B. Chandra Gowda
12. Shri Hari Singh
13. Shri C. Janardhanan
14. Shri Purushottam Kakodkar
15. Shri Maharaj Singh
16. Shri Shyam Sunder Mahapatra
17. Shri Priya Ranjan Das Munsi
18. Shri Noorul Huda
19. Shri Kartik Oraon
20. Shri H. M. Patel
21. Shri Ramji Ram
22. Shri P. A. Saminathan
23. Shri Mahadeepak Singh Shakya
24. Shri S. A. Shamim
- *25. Shri Shashi Bhushan
26. Shri Rana Bahadur Singh
27. Shri Rudra Pratap Singh
28. Shri Satyendra Narayan Singh
29. Shri Tayyab Hussain
- **30. Shri C. Subramaniam

LEGISLATIVE COUNSEL

1. Shri R. V. S. Peri-Sastri—*Joint Secretary & Legislative Counsel.*
2. Shri V. S. Bhashyam—*Additional Legislative Counsel.*

REPRESENTATIVES OF THE MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE & INSURANCE)

1. Shri K. Narasimhan—*Member, Board of Central Excise and Customs and Additional Secretary.*
2. Shri B. C. Rastogi—*Deputy Secretary.*
3. Shri B. N. Sharma—*Officer-on-special Duty.*

SECRETARIAT

1. Shri P. K. Patnaik—*Additional Secretary.*
2. Shri Y. Sahai—*Chief Legislative Committee Officer.*

*Appointed w.e.f. 20-11-1974 vice Shri K. R. Ganesh resigned.

**Appointed w.e.f. 20-11-1974 vice Shri Y. B. Chavan resigned.

REPORT OF THE SELECT COMMITTEE

1. The Chairman of the Select Committee to which the Bill* to consolidate and amend the law relating to Customs duties was referred, having been authorised to submit the Report on their behalf, present their Report with the Bill, as amended by the Committee, annexed thereto.

2. The Bill was introduced in Lok Sabha on the 10th May, 1974. The motion for reference of the Bill to a Select Committee was moved in the Lok Sabha by Shri K. R. Ganesh, the then Minister of State in the Ministry of Finance on the 6th September, 1974 and was adopted (Appendix I).

3. The Committee held 18 sittings in all.

4. The first sitting of the Committee was held on the 10th September, 1974 to draw up their programme of work. The Committee decided to invite memoranda from the State Governments, Chambers of Commerce and Industry, Clearing and Forwarding Agents and every one else interested in the subject matter of the Bill. The Committee also decided to hear evidence on the provisions of the Bill.

The Committee further decided to issue a Press Communique and, in addition, an advertisement in the leading newspapers inviting memoranda on the provisions of the Bill and also requests for oral evidence by the 1st October, 1974.

At their second sitting held on the 14th October, 1974 the Committee decided to extend the time for submission of memoranda up to the 15th November, 1974. The Committee also decided to visit the Customs Cargo Clearance Office, Palam Airport, Foreign Post Office and Customs House, New Delhi on the 5th November, 1974 in order to acquaint themselves with the working of the tariff structure. At their fourth sitting held on the 3rd December, 1974, the Committee decided to visit Goa, Bombay, Calcutta and Madras, to hear evidence of the representatives of various Associations, Organisations, etc. and also to undertake on-the-spot study visits to Customs Houses, ports, airports, etc. during January-February, 1975.

5. Twenty memoranda on the provisions of the Bill were received by the Committee from different Associations, Organisations, etc. (vide list at Appendix II).

6. The Committee heard oral evidence given by the representatives of various Associations, Organisations, etc. at their sittings held at New Delhi on the 3rd December, 1974 and 25th January, 1975; at Panaji on the 6th January, 1975; at Bombay on the 8th and 9th January, 1975; at Calcutta on the 4th February, 1975; and at Madras, on the 5th and 6th February, 1975.

*Published in the Gazette of India, Extraordinary, Part II, Section 2, dated the 10th May, 1974.

The list of the representatives of the Associations, Organisations, who appeared before the Committee is at Appendix III.

7. The Committee held general discussion on the points raised in the memoranda submitted to the Committee and also during the course of evidence before the Committee *vis-a-vis* provisions of the Bill at their sitting held on the 24th January, 1975.

8. At their sitting held on the 13th February, 1975, the Committee decided that (i) the evidence tendered before them might be laid on the Table of the House; and (ii) two copies each of memoranda received by the Committee from various Associations, Organisations, etc. might be placed in the Parliament Library, after the Report is presented for reference by the Members of Parliament.

9. The Report of the Committee was to be presented by the 15th November, 1974. The Committee were granted two extensions of time—the first extension on the 14th November, 1974 up to the 21st February, 1975; and the second extension on the 20th February, 1975 up to the 28th July, 1975.

10. The Committee considered the Bill clause-by-clause at their sittings held on the 16th and 17th June, 1975.

11. The Committee considered and adopted the Report at their sitting held on the 18th July, 1975.

12. The observations of the Committee with regard to principal changes proposed in the Bill are detailed in the succeeding paragraphs.

13. *The First Schedule*

- (i) *Rules for the interpretation of the First Schedule.*—New Rule 2(b) has been inserted on the lines of Rule 2(b) of the Rules for the Interpretation of the Brussels Tariff Nomenclature.
- (ii) *Chapter 3.*—Note (b) of the Chapter 3 has been amplified on the lines of the Brussels Tariff Nomenclature to avoid ambiguity for the assessing authorities.
- (iii) *Chapter 4.*—A new Note 2 has been inserted in Chapter 4 on the lines of the Brussels Tariff Nomenclature and amendments made in the heading No. 04.01/04 of the Chapter are consequential in nature.
- (iv) *Chapter 7.*—The Note has been amplified on the lines of the Brussels Tariff Nomenclature.
- (v) *Chapter 22.*—The amendments made are consequent upon the increase by the Finance Act, 1974 in the rate of basic import duty on whisky, brandy, gin and other spirits falling within Chapter 22 from Rs. 60 per litre or 200 per cent, whichever is higher to Rs. 80 per litre or 270 per cent, whichever is higher.

- (vi) *Chapters 29 and 50.*—The First Schedule to the Indian Tariff Act, 1934 was amended by the Indian Tariff (Amendment) Act, 1975 in order to continue tariff protection beyond the 31st December, 1974 on (a) certain dye-intermediates and (b) sericulture products and to bring certain new items of dye-intermediates under the scheme of protection on the basis of the recommendations of the Tariff Commission in its Report (1974) on the dye-intermediates and sericulture industries. The amendments made in Chapters 29 and 50 are consequential to the amendments made to the Indian Tariff Act, 1934 by the Indian Tariff (Amendment) Act, 1975.
- (vii) *Section XV.*—The amendment has been made with a view to bring the second paragraph of Note 2 to Section XV in line with the Brussels Tariff Nomenclature.
- (viii) *Chapter 78.*—Note 1 has been amplified on the lines of the Brussels Tariff Nomenclature.
- (ix) *Chapter 80.*—The Notes inserted under this Chapter are for bringing out the intention clearly.
- (x) *Chapter 84.*—(a) Sub-heading No. (2) of Heading No. 84-51/55 has been amended so as to include therein parts and accessories of machines falling under the sub-heading.

(b) Stainless steel valves and other valves lined with rubber or other corrosion resisting materials have been included in sub-heading No. (2) of Heading No. 84.61. The Committee feel that this sub-heading does not cover valves made of corrosion resisting material other than stainless steel such as nickel, monel, incoloy and hastelloy and are of opinion that since these valves are also used in industry, they should have the same tariff duty as valves made of stainless steel and other valves lined with rubber or other corrosion resisting materials. Sub-heading No. (2) of heading No. 84.61 has been amended accordingly.

14. *Clause 1 and Enacting Formula.*—The amendments made are of a formal nature.

15. The Committee recommend that the Bill, as amended, be passed,

NEW DELHI;

July 25, 1975.

Shravana 3, 1897 (Saka).

B. R. BHAGAT,

Chairman,

Select Committee,

THE CUSTOMS TARIFF BILL, 1974

(AS REPORTED BY THE SELECT COMMITTEE)

[Words underlined or side-lined indicate the amendments suggested by the Committee]

A
BILL

to consolidate and amend the law relating to customs duties.

BE it enacted by Parliament in the Twenty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Customs Tariff Act. 1975.

(2) It extends to the whole of India.

5 (3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

52 of 1962. 2. The rates at which duties of customs shall be levied under the Customs Act, 1962, are specified in the First and Second Schedules.

10 3. (1) Any article which is imported into India shall, in addition, be liable to a duty (hereafter in this section referred to as the additional duty) equal to the excise duty for the time being leviable on a like article if produced or manufactured in India and if such excise duty on a like article is leviable at any percentage of its value, the additional duty to which the imported article shall be so liable shall be calculated at that
15 percentage of the value of the imported article.

20 *Explanation.*—In this section, the expression “the excise duty for the time being leviable on a like article if produced or manufactured in India” means the excise duty for the time being in force which would be leviable on a like article if produced or manufactured in India or, if a like article is not so produced or manufactured, which would be leviable on the class or description of articles to which the imported article belongs, and where such duty is leviable at different rates, the highest duty.

Short title, extent and commencement.

Duties specified in the Schedules to be levied.

Levy of additional duty equal to excise duty.

(2) For the purpose of calculating under this section the additional duty on any imported article, where such duty is leviable at any percentage of its value, the value of the imported article shall, notwithstanding anything contained in section 14 of the Customs Act, 1962, be the aggregate of— 52 of 1962.

5

(i) the value of the imported article determined under sub-section (1) of the said section 14 or the tariff value of such article fixed under sub-section (2) of that section, as the case may be; and

(ii) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962, and any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs, but not including the duty referred to in sub-section (1). 10 52 of 1962.

(3) If the Central Government is satisfied that it is necessary in the public interest to levy on any imported article [whether on such article duty is leviable under sub-section (1) or not] such additional duty as would counter-balance the excise duty leviable on any raw materials, components and ingredients of the same nature as, or similar to those, used in the production or manufacture of such article, it may, by notification in the Official Gazette, direct that such imported article shall, in addition, be liable to an additional duty representing such portion of the excise duty leviable on such raw materials, components and ingredients as, in either case, may be determined by rules made by the Central Government in this behalf. 15 20

(4) In making any rules for the purposes of sub-section (3), the Central Government shall have regard to the average quantum of the excise duty payable on the raw materials, components or ingredients used in the production or manufacture of such like article. 25

(5) The duty chargeable under this section shall be in addition to any other duty imposed under this Act or under any other law for the time being in force. 30

(6) The provisions of the Customs Act, 1962, and the rules and regulations made thereunder, including those relating to drawbacks, refunds and exemption from duties, shall, so far as may be, apply to the duty chargeable under this section as they apply in relation to the duties leviable under that Act. 35 52 of 1962.

Levy of duty where standard rate and preferential rate are specified.

4. (1) Where in respect of any article a preferential rate of revenue duty is specified in the First Schedule, or is admissible by virtue of a notification under section 25 of the Customs Act, 1962, the duty to be levied and collected shall be at the standard rate, unless the owner of the article claims at the time of importation that it is chargeable with a preferential rate of duty, being the produce or manufacture of the United Kingdom or of such other preferential area as is notified under sub-section (3) and the article is determined, in accordance with the rules made under sub-section (2), to be such produce or manufacture. 40 52 of 1962.

45

(2) The Central Government may, by notification in the Official Gazette, make rules for determining if any article is the produce or manufacture of the United Kingdom or of any other preferential area.

(3) For the purposes of this section and the First Schedule, "United Kingdom" means the United Kingdom of Great Britain and Northern Ireland and "other preferential area" means any country or territory which the Central Government may, by notification in the Official Gazette, declare to be such area.

(4) Notwithstanding anything contained in sub-section (1), where the Central Government is satisfied that, in the interests of trade including promotion of exports, it is necessary to take immediate action for discontinuing the preferential rate, or increasing the preferential rate to a rate not exceeding the standard rate, or decreasing the preferential rate, in respect of an article specified in the First Schedule, the Central Government may, by notification in the Official Gazette, direct an amendment of the said Schedule to be made so as to provide for such discontinuance of, or increase or decrease, as the case may be, in the preferential rate.

(5) Every notification issued under sub-section (3) or sub-section (4) shall, as soon as may be after it is issued, be laid before each House of Parliament.

5. (1) Where under a trade agreement between the Government of India and the Government of a foreign country or territory, duty at a rate lower than that specified in the First Schedule is to be charged on articles which are the produce or manufacture of such foreign country or territory, the Central Government may, by notification in the Official Gazette, make rules for determining if any article is the produce or manufacture of such foreign country or territory and for requiring the owner to make a claim at the time of importation, supported by such evidence as may be prescribed in the said rules, for assessment at the appropriate lower rate under such agreement.

Levy of a lower rate of duty under a trade agreement.

(2) If any question arises whether any trade agreement applies to any country or territory, or whether it has ceased to apply to India or any foreign country or territory, it shall be referred to the Central Government for decision and the decision of the Central Government shall be final and shall not be liable to be questioned in any court of law.

6. (1) Where the Central Government, upon a recommendation made to it in this behalf by the Tariff Commission established under the Tariff Commission Act, 1951, is satisfied that circumstances exist which render it necessary to take immediate action to provide for the protection of the interests of any industry established in India, the Central Government may, by notification in the Official Gazette, impose on any goods imported into India in respect of which the said recommendation is made, a duty of customs of such amount, not exceeding the amount proposed in the said recommendation, as it thinks fit.

Power of Central Government to levy protective duties in certain cases.

(2) Every duty imposed on any goods under sub-section (1) shall, for the purposes of this Act, be deemed to have been specified in the First Schedule as the duty leviable in respect of such goods.

(3) Where a notification has been issued under sub-section (1), the Central Government shall, unless the notification is in the meantime rescinded, have a Bill introduced in Parliament, as soon as may be, but in any case during the next session of Parliament following the date of the issue of the notification to give effect to the proposals in regard to the continuance of a protective duty of customs on the goods to which

the notification relates, and the notification shall cease to have effect when such Bill becomes law, whether with or without modifications, but without prejudice to the validity of anything previously done thereunder:

Provided that if the notification under sub-section (1) is issued when Parliament is in session, such a Bill shall be introduced in Parliament during that session:

Provided further that where for any reason a Bill as aforesaid does not become law within six months from the date of its introduction in Parliament, the notification shall cease to have effect on the expiration of the said period of six months, but without prejudice to the validity of anything previously done thereunder.

Duration of protective duties and power of Central Government to alter them.

7. (1) When the duty specified in respect of any article in the First Schedule is characterised as protective in column (6) of that Schedule, that duty shall have effect only up to and inclusive of the date, if any, specified in that Schedule.

(2) Where in respect of any such article the Central Government is satisfied after such inquiry as it thinks necessary that such duty has become ineffective or excessive for the purpose of securing the protection intended to be afforded by it to a similar article manufactured in India and that circumstances exist which render it necessary to take immediate action, it may, by notification in the Official Gazette, increase or reduce such duty to such extent as it thinks necessary.

(3) Every notification under sub-section (2), in so far as it relates to increase of such duty, shall be laid before each House of Parliament if it is sitting as soon as may be after the issue of the notification, and if it is not sitting within seven days of its re-assembly, and the Central Government shall seek the approval of Parliament to the notification by a resolution moved within a period of fifteen days beginning with the day on which the notification is so laid before the House of the People and if Parliament makes any modification in the notification or directs that the notification should cease to have effect, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, but without prejudice to the validity of anything previously done thereunder.

(4) For the removal of doubts, it is hereby declared that any notification issued under sub-section (2), including any such notification approved or modified under sub-section (3), may be rescinded by the Central Government at any time by notification in the Official Gazette.

Emergency power of Central Government to increase or levy export duties.

8. (1) Where, in respect of any article, whether included in the Second Schedule or not, the Central Government is satisfied that the export duty leviable thereon should be increased or that an export duty should be levied, and that circumstances exist which render it necessary to take immediate action, the Central Government may, by notification in the Official Gazette, direct an amendment of the Second Schedule to be made so as to provide for an increase in the export duty leviable or, as the case may be, for the levy of an export duty, on that article.

(2) The provisions of sub-sections (3) and (4) of section 7 shall apply to any notification issued under sub-section (1) as they apply in relation to any notification increasing duty issued under sub-section (2) of section 7.

9. (1) Where any country or territory pays, or bestows, directly or indirectly, any bounty or grant upon the production therein or the exportation therefrom of any article and the article is chargeable with duty under the provisions of this Act, then, upon the importation of any such article into India, whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, the Central Government may, by notification in the Official Gazette, impose an additional duty equal to the net amount of such bounty or grant.

Additional import duty on bounty-fed articles.

(2) The net amount of any such bounty or grant as aforesaid shall, from time to time, be ascertained, determined, and declared by the Central Government, after such inquiry as it may consider necessary and the Central Government may, by notification in the Official Gazette, make rules for the identification of such articles and for the assessment and collection of any additional duty imposed upon the importation thereof under sub-section (1).

(3) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be laid before each House of Parliament.

10. Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule, or both Houses agree that the rule should not be made, the rule shall, thereafter, have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Rules to be laid before Parliament.

11. (1) Where the Central Government is satisfied that it is necessary so to do for the purpose of giving effect to any agreement entered into before the commencement of this Act with a foreign Government, it may, by notification in the Official Gazette, increase or reduce the duties referred to in section 2 to such extent as each case may require:

Power of Central Government to alter duties under certain circumstances.

Provided that no notification under this sub-section increasing or reducing the duties as aforesaid shall be issued by the Central Government after the expiration of a period of one year from the commencement of this Act.

(2) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be laid before each House of Parliament.

32 of 1934.
1 of 1949.

12. (1) The Indian Tariff Act, 1934, and the Indian Tariff (Amendment) Act, 1949, are hereby repealed.

Repeal and saving.

(2) Notwithstanding the repeal of any of the Acts mentioned in sub-section (1), anything done or any action taken (including any notification published and any rules and orders made or deemed to have been made under the provisions of those Acts and in force immediately before the commencement of this Act) shall, in so far as such thing or action is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the provisions of this Act and shall continue in

force accordingly until superseded by anything done or any action taken under this Act.

Conse-
quential
amend-
ment of
Act 52 of
1962.

13. In the Customs Act, 1962, in sub-section (1) of section 12 and in sub-section (1) of section 14, for the words and figures "Indian Tariff Act, 1934", the words and figures "Customs Tariff Act, 1975" shall be substituted. 5

THE FIRST SCHEDULE—IMPORT TARIFF

(See section 2)

Rules for the interpretation of this Schedule

1. The titles of Sections and Chapters are provided for ease of refer- 10
ence only; for legal purposes, classification shall be determined accord-
ing to the terms of the Headings and any relative Section or Chapter Notes
and, provided such Headings or Notes do not otherwise require, accord-
ing to the provisions hereinafter contained. The classification of goods
within a Heading shall be determined by applying as between sub-head- 15
ings the like rules as are applicable between Headings.

2. (a) Any reference in a heading to an article shall be taken to include
a reference to that article incomplete or unfinished, provided that, as im-
ported, the incomplete or unfinished article has the essential
character of the complete or finished article. It shall also be taken to 20
include a reference to that article complete or finished (or falling to be
classified as complete or finished by virtue of this rule), imported un-
assembled or disassembled.

(b) Any reference in a heading to a material or substance shall be
taken to include a reference to mixtures or combinations of that material 25
or substance with other materials or substances. Any reference to goods
of a given material or substance shall be taken to include a reference to
goods consisting wholly or partly of such material or substance. The
classification of goods consisting of more than one material or substance
shall be according to the principles contained in rule 3. 30

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

(a) The Heading which provides the most specific description
shall be preferred to Headings providing a more general description. 35

(b) Mixtures and composite goods which consist of different
materials or are made up of different components and which cannot
be classified by reference to (a) shall be classified as if they consisted
of the material or component which gives the goods their essential
character, in so far as this criterion is applicable.

(c) When goods cannot be classified by reference to (a) or (b), 40
they shall be classified under the Heading which involves the highest
rate of duty.

4. Goods not falling within any Heading of the Schedule shall be
classified under the Heading appropriate to the goods to which they are
most akin. 45

General Explanatory Note

The abbreviation "%" in any column of this Schedule in rela-
tion to the rate of duty indicates that duty on the goods to which the

entry relates shall be charged on the basis of the value of the goods as defined in section 14 of the Customs Act, 1962 (52 of 1962), the duty being equal to such percentage of the value as is indicated in that column.

In any entry, if no rate of duty is shown in column (4) or column 5 (5), the rate shown in column (3) shall be applicable.

SECTION I
LIVE ANIMALS; ANIMAL PRODUCTS

CHAPTER 1
Live animals

10 **NOTE**

This Chapter covers all live animals except:

- (a) fish, crustaceans and molluscs falling within Chapter 3;
(b) microbial cultures and other products of Heading No. 30.02;
and

- 15 (c) animals falling within Chapter 97.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
01.01/06	Live animals including live birds	100%	..	..	..

CHAPTER 2

Meat and edible meat offals

25 **NOTE.**

This Chapter does not cover:

(a) meat (including poultry liver) unfit or unsuitable for human consumption;

30 (b) guts, bladders or stomachs of animals and animal blood (Chapter 5); or

(c) animal fat, other than pig and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked (Chapter 15).

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
40 02.01/06	Meat including edible meat offals and pig and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked	100%	..	..	..

CHAPTER 3

Fish, crustaceans and molluscs

NOTE

This Chapter does not cover:

- (a) marine mammals (Chapter 1) or meat thereof (Chapter 2);
 (b) fish (including livers and roes thereof), crustaceans and molluscs, dead, unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); or
 (c) caviar or caviar substitutes (Chapter 16).

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
03.01/03	Fish, fresh (live or dead), chilled, frozen, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water	60%	..	..	15

CHAPTER 4

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

NOTES

1. "Milk" means full cream or skimmed milk, buttermilk, whey, kephir, yoghurt and similar fermented milk.

2. Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning of Heading No. 04.01/04.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
04.01/04	Milk and cream, fresh or preserved, butter (including ghee), cheese and curd:				35
	(1) Not elsewhere specified	60%	..	..	40
	(2) Milk powder	60%	..	..	..
04.05/06	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not; natural honey	100%	..	..	45
04.07	Edible products of animal origin, not elsewhere specified or included	100%	..	..	..

CHAPTER 5

Products of animal origin, not elsewhere specified or included

NOTES

1. This Chapter does not cover:

- 5 (a) edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
- (b) animal textile materials (other than horsehair and horsehair waste) and other products of Section XI; or
- 10 (c) prepared knots or tufts for broom or brush making (Chapter 96).

2. This Chapter does not cover hides or skins (including furskins) falling within Chapters 41 and 43; it covers skins and other parts of birds with their feathers or down, provided they are either unworked, or merely cleaned, disinfected or treated for preservation, but not otherwise mounted
15 or worked.

3. This Chapter covers human hair, unworked, but the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

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

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective of Preferential Areas
		Standard	U.K.	Other	
(1)	(2)	(3)	(4)	(5)	(6)
25	05.01/15 Products of animal origin, not elsewhere specified or included (for example, fish waste; birds' feathers and down not further worked than cleaned, disinfected or treated for preservation; ivory, tortoise-shell and other shells, unworked or simply prepared but not cut to shape; coral and similar substances, unworked or simply prepared; natural sponges) :				
	(1) Not elsewhere specified	60%	..	..
	(2) Ivory, unmanufactured	100%	..	95%	..

SECTION II

VEGETABLE PRODUCTS

CHAPTER 6

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

NOTES

- 45 1. This Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots or garlic and other products of Chapter 7.

2. In this Chapter, "florists' wares" is to be taken to include bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials.

Heading No.	Sub-heading	No. and description of article	Rate of duty			Duration when rates of duty are protective	5
			Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	10	
05.01/04		Living plants and parts thereof, suitable for planting or for ornamental purposes; florists' wares	60%	..	..	..

CHAPTER 7

Edible vegetables and certain roots and tubers 15

NOTE

In this Chapter, "vegetables" is to be taken to include edible mushrooms, olives, tomatoes, potatoes, cucumbers, marrows, pumpkins, sweet peppers, fennel, parsley and garlic. This Chapter does not, however, cover:

(a) ground sweet peppers falling within Heading No. 09.04/10; or

(b) flours of peas or other dried leguminous vegetables and flour, meal and flakes of potato falling within Heading No. 11.03/09.

Heading No.	Sub-heading	No. and description of article	Rate of duty			Duration when rates of duty are protective	25
			Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)		
07.01/06		Vegetables, fresh, dried, dehydrated or evaporated, provisionally preserved but not specially prepared for immediate consumption, dried leguminous vegetables, including pulses, shelled or unshelled; roots and tubers with high starch content; sago pith	100%	..	90%	..	30
							35

CHAPTER 8

Edible fruit and nuts; peel of melons or citrus fruit

NOTES

1. This Chapter does not cover inedible fruits or nuts.

2. "Fresh" is to be taken to extend to goods which have been chilled.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
08.01/13	Fruits, melon peel, citrus fruit peel and nuts (shelled or not) fresh or dried, preserved by freezing (whether or not cooked, but not containing added sugar), provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption :				
10	(1) Not elsewhere specified	100%	..	90%	..
15	(2) Raw cashew-nuts	100%	..	90%	..
20	(3) Dates	100%	..	90%	..
	(4) Almonds	100%	..	90%	..
	(5) Pistachio nuts	100%	..	90%	..

CHAPTER 9

Coffee, tea, mate and spices

25

NOTES

1. Heading No. 09-04/10 shall be taken to include spices mixed with other substances provided that the resulting mixtures retain the essential character of spices. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in Chapter 21.

2. This Chapter does not cover:

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

(b) cubeb pepper (*Piper cubeba*) and other products of Heading No. 12.07.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
09-01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins, coffee substitutes containing coffee in any proportion :				
45	(1) Not elsewhere specified	100%	..	100% less 13 paise per kilogram	..

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are Preferential Areas	
		Standard	U.K.	Other		
(1)	(2)	(3)	(4)	(5)	(6)	
09.01— <i>contd.</i>	(2) Coffee canned or bottled	100%	..	90%	..	5
09.02/03	Tea and mate	100%	..	100% less 26 paise per kilogram	..	10
09.04/10	Spices (including mixed spices) :					
	(1) Not elsewhere specified	100%	..	..	..
	(2) Cardamoms, nutmegs and pepper; chillies, ginger and mace, unground	100%	..	92½%	..	15
	(3) Cloves	Rs. 60 per kilogram	..	Rs. 60 per kilogram less 7½ %	..	20
	(4) Cassia and cinnamon	Rs. 20 per kilogram	..	Rs. 20 per kilogram less 7½%	..	

CHAPTER 10

Cereals

25

NOTE

Except for rice, this Chapter does not cover grains which have been ground to remove the husk or pericarp or otherwise worked. However, the Chapter covers unworked rice and also rice, husked, glazed, polished or broken, but not otherwise worked.

30

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are Preferential Areas	
		Standard	U.K.	Other		
(1)	(2)	(3)	(4)	(5)	(6)	
10.01/07	Wheat, rice maize and other cereals	Free	35

CHAPTER 11

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

NOTES

40

1. This Chapter does not cover:

(a) roasted malt put up as coffee substitutes and other coffee substitutes whether or not containing coffee (Heading No. 09.01 or Chapter 21);

(b) flours and meal prepared for use as infant food or for dietetic or culinary purposes falling within Chapter 19;

45

(c) corn flakes and similar products obtained by the swelling or roasting of cereals or cereal products falling within Chapter 19;

(d) pharmaceutical products (Chapter 30); or

(e) starches falling within Chapter 33, that is, those having the character of perfumery, cosmetics of toilet preparations.

55

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

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall to be classified in Chapter 23.

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

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

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

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
11.01	Cereal flours:				
	(1) Not elsewhere specified.	60%	..	..	..
35	(2) Wheat flour	Free	..	..	..
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice:				
40	(1) Not elsewhere specified	100%	..	..
	(2) Cereal groats and cereal meal	Free	..	..	..
11.03/09	Flours, meal and flakes of potatoes, of the leguminous vegetables and of the roots and tubers falling within Chapter 7 or of the fruits falling within Chapter 8; malt, roasted or not; starches; wheat gluten, whether or not dried:				
45	(1) Not elsewhere specified	60%	..	..	..
50	(2) Malt, roasted or not	100%	..	..	..

CHAPTER 12

Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit;
Preparations of meat, of fish, of crustaceans or molluscs

NOTES

1. Heading No. 12.01 is to be taken to apply, *inter alia*, to groundnuts, 5
soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It
is to be taken not to apply to coconuts or other products falling within
Chapter 8 or to olives. (Chapter 7 or Chapter 20).

2. For the purposes of Heading No. 12.03, beet seeds, grass and other
herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of 10
forest trees, seeds of fruit trees, seeds of vetches and of lupines are to
be regarded as seeds of a kind used for sowing. Heading No. 12.03 is, how-
ever, to be taken not to apply to the following even if for sowing:

- (a) leguminous vegetables (Chapter 7);
- (b) spices and other products of Chapter 9;
- (c) cereals (Chapter 10); or
- (d) products falling within Heading No. 12.01 or 12.07.

3. Heading No. 12.07 is to be taken to apply, *inter alia*, to the following
plants or parts thereof; basil, borage, hyssop, all species of mint, rose-
mary, rue, sage and wormwood. Heading No. 12.07 is, however, to be 20
taken not to apply to:

- (a) oil seeds and oleaginous fruit (Heading No. 12.01);
- (b) medicaments and other products falling within Chapter 30;
- (c) perfumery and other products falling within Chapter 33; or
- (d) disinfectants, insecticides, fungicides, weed-killers or similar 25
products falling within Chapter 38.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
12.01	Oil seeds and oleaginous fruit, whole or broken :				
	(1) Not elsewhere specified	60%	..	50%	35
	(2) Copra	60%	..	50%	
12.02	Flours or meals of oil seeds or oleaginous fruit, non defatted (excluding mustard flour)	60%	..	..
12.03	Seeds, fruit and spores, of a kind used for sowing	60%	..	..	40
12.04/06	Sugar beet, whole or sliced, fresh, dried or powdered ; sugar cane ; chicory roots, fresh or dried, whole or cut, unroasted ; hops	100%	..	..
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh, dried, whole, cut, crushed, ground or powdered, betel-nuts:				45
	(1) Not elsewhere specified	100%	..	..
	(2) Goods used primarily in pharmacy, or for insecticidal, fungicidal or similar purposes	60%	50%	50%	50
	(3) Betel-nuts	Rs. 3.07 per kilogram	..	Rs. 3.00 per kilogram	55
					60

Heading No.	Sub-heading	No. and description of article	Rate of duty			Duration when rates of duty are protective
			Standard	U.K.	Other Preferential Areas	
(1)		(2)	(3)	(4)	(5)	(6)
5						
10	12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for humanfood, not falling within any other Heading	100%	..	..	..
15	12.09/10	Cereal straw and husks unprepared or chopped but not otherwise prepared; hay and similar forage products	60%	..	..	..

CHAPTER 13

Raw vegetable materials of a kind suitable for use in dyeing or in tanning; lacs, gums, resins and other vegetable saps and extracts

NOTE

20

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

25 (a) liquorice extract containing more than 10 per cent. by weight of sucrose or when put up as confectionery (Heading No. 17.04/05);

(b) malt extract (Chapter 19);

(c) extracts of coffee, tea or mate (Chapter 21);

30 (d) alcoholic saps and extracts constituting beverages, and other products falling within Chapter 22;

(e) camphor, glycyrrhizin and other products falling within Chapter 29;

(f) medicaments falling within Heading No. 30.03 or blood-grouping reagents (Heading No. 30.04/05);

35 (g) tanning or dyeing extracts and other products falling within Heading No. 32.02/03;

(h) essential oils, concretes, absolutes and resinoids or aqueous distillates and aqueous solutions of essential oils falling within Chapter 33; or

40 (i) rubber, balata, gutta-percha or similar natural gums and other products (Heading No. 40.01/04).

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning:				
	(1) Not elsewhere specified	40%	..	..	..
	(2) Wattle bark.	40%	..	..	..
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams:				
	(1) Not elsewhere specified	60%	..	..	..
	(2) Gums, Arabic, Benjamin (ras and cowrie) and dammar (including unrefined battu)	60%	..	50%	..
	(3) Asafoetida	60%	..	..	..
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other natural mucilages and thickeners, derived from vegetable products	60%	..	..	..

20

CHAPTER 14

25

Vegetable plaiting and carving materials; vegetable products not elsewhere specified or included

NOTES

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials. 30

2. This Chapter covers, *inter alia*, split osier, reeds, bamboos and the like, rattan cores and drawn or split rattans. It does not, however, cover chipwood, wood wool or other products falling within Chapter 44, or prepared knots or tufts for broom or brush making (Chapter 96). 35

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
14.01/05	Vegetable materials of a kind used primarily for plaiting, stuffing or in brushes or in brooms; hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom); vegetable products not elsewhere specified or included	60%	..	..	..

45

50

SECTION III

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

5

CHAPTER 15

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

NOTES

1. This Chapter does not cover:

- 10 (a) pig fat or poultry fat falling within Chapter 2;
 (b) cocoa butter (Chapter 18);
 (c) greaves and residues of Chapter 23;
 (d) fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations,
 15 sulphonated oils or other goods falling within any Heading in Section VI; or
 (e) factice derived from oils (Heading No. 40.01/04).

2. Soapstocks, oil foots and drugs, stearin, wool-grease and glycerol residues are to be taken to fall in Heading No. 15.14/17.

20	Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
			Standard	U.K.	Other Preferential Areas	
25	(1)	(2)	(3)	(4)	(5)	(6)
	15.01/06	Animal (including fish) fats and oils, crude, refined or purified :				
		(1) Not elsewhere specified	60%	..	..	..
		(2) Tallow	40%	..	..	..
30	15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified :				
		(1) Not elsewhere specified	60%	..	50%	..
		(2) Soya bean oil	60%	..	50%	..
		(3) Palm oil	60%	..	50%	..
35	15.08/13	Animal and vegetable oils, boiled, oxidised, dehydrated or otherwise modified; fatty acids, acid oils from refining; fatty alcohols; glycerol and glycerol lyes; animal or vegetable oils hydrogenated or solidified by any other process; degreas, margarine, imitation lard and other prepared animal fats.	60%	..	..	..
40						
45	15.14/17	Spermaceti and insect or vegetable waxes whether or not coloured; residues resulting from the treatment of fatty substances or animal or vegetable waxes	60%	..	..	..

SECTION IV
PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;
TOBACCO
CHAPTER 16

Preparations of meat, of fish, of crustaceans or molluscs

5

NOTE

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

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	10
		Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	15
16.01/05	Prepared or preserved meat, fish including caviar and caviar substitutes, crustaceans and molluscs; meat extracts and meat juices; fish extracts	100%			..	

CHAPTER 17

20

Sugar and sugar confectionery

NOTES

1. This Chapter does not cover:

- (a) sugar confectionery containing cocoa (Chapter 18);
- (b) chemically pure sugars other than sucrose, glucose and lactose (Chapter 29); or
- (c) medicaments and other products of Chapter 30.

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

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	30
		Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	35
17.01	Beet sugar and cane sugar, solid	60%	..	..	..
17.02	Other sugars including glucose and lactose; sugar syrups; artificial honey (whether or not mixed with natural honey), caramel	100%	..	..	..	40
17.03	Molasses, whether or not decolourised.	60%	..	..	..
17.04/05	Sugar confectionery not containing cocoa; flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	100%	..	..	..	45

CHAPTER 18

Cocoa and cocoa preparations

NOTES

1. This Chapter does not cover the preparations described in Chapter 19, Heading No. 22.01/02, 22.09 or 30.03 containing cocoa or chocolate.

2. This Chapter includes sugar confectionery containing cocoa and, subject to Note 1 of this Chapter, other food preparations containing cocoa.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
18-01/06	Cocoa and cocoa preparations (for example, cocoa beans, shells, husks, skins and waste, cocoa paste, cocoa butter, cocoa powder, chocolate and other food preparations containing cocoa)	100%	..	..	..

CHAPTER 19

Preparations of cereals, flour or starch; pastrycooks' products

NOTES

1. This Chapter does not cover:

(a) preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing 50 per cent. or more by weight of cocoa (Chapter 18);

(b) biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (Chapter 23); or

(c) medicaments and other products of Chapter 30.

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

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
19-01/08	Malt extract; preparations of flour, meal, starch or malt extract of a kind used for infant food or for dietetic or culinary purposes, containing less than 50 per cent. by weight of cocoa; macaroni and similar products; tapioca and sago and their substitutes; prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); ordinary and fine bakers' wares (for example, bread, rusks, biscuits, pastry and cakes)	100%	..	..	..

CHAPTER 20

Preparations of vegetables, fruit or other parts of plants

NOTES

1. This Chapter does not cover:

(a) vegetables or fruit, prepared or preserved by the processes specified in Chapters 7 and 8; or

(b) products falling within Heading No. 17.04/05 (for example, fruit jellies, fruit pastes or the like in the form of sugar confectionery) or within Chapter 18 (for example, chocolate confectionery).

2. The vegetables of this Chapter are those which fall within Chapter 7 when imported in the states provided for in that Chapter.

3. This Chapter covers:

(a) edible plants, parts of plants and roots of plants conserved in syrup (for example, ginger); and

(b) roasted groundnuts.

15

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
20.01/07	Fruits preserved by freezing, containing added sugar; fruits, fruit-peel and parts of plants, preserved by sugar; jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations; vegetable and fruit juices, neither fermented nor containing alcohol; fruit or vegetables prepared or preserved by vinegar, acetic acid or otherwise	100%	..	..	..

25

30

CHAPTER 21

Miscellaneous edible preparations

NOTES

35

1. This Chapter does not cover:

(a) mixed vegetables of Chapter 7;

(b) roasted coffee substitutes containing coffee in any proportion and other products falling within Heading No. 09.01;

(c) spices and other products falling within Heading No. 09.04/10; or

(d) yeast put up as a medicament and other products of Heading No. 30.30.

40

2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in this Chapter.

3. For the purposes of Heading No. 21.01/07, the expression "homogenised composite food preparations" means, preparations of a kind used as infant food or for dietetic purposes, consisting of a finely homogenised mixture of two or more basic ingredients such as meat (including meat offal), fish, vegetables and fruit. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients other than meat, meat offal or fish.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	
		Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	
20	21.01/07	Roasted chicory and roasted coffee substitutes, and extracts, essences and concentrates thereof; extracts, essences or concentrates of coffee or tea or mate, and preparations with a basis of these extracts, essences or concentrates; mustard flour and prepared mustard; sauces; mixed condiments and mixed seasonings; soups and broths; homogenised composite food preparations; natural yeasts and prepared baking powders; food preparations not elsewhere specified or included	100%

CHAPTER 22

Beverages, spirits and vinegar

NOTES

1. This Chapter does not cover:

(a) sea water (Chapter 25);

(b) distilled and conductivity water and water of similar purity (Chapter 28);

(c) acetic acid of a concentration exceeding 10 per cent. by weight of acetic acid (Chapter 29);

(d) medicaments of Heading No. 30.03; or

(e) products falling within Chapter 33 (for example, perfumery or toilet preparations).

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

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
22-01/02	Waters, including spa waters and aerated waters (whether or not flavoured); lemonade, and other non-alcoholic beverages, not including fruit and vegetable juices falling within Chapter 20; ice and snow	100%	..	..	10
22-03/07	Beer made from malt; wine of fresh grapes, including grape must, in fermentation or with fermentation arrested; vermouths and other wines of fresh grapes, flavoured with aromatic extracts; other fermented beverages (for example, cider, perry and mead):				15
	(1) Not elsewhere specified	100%	..	..	20
	(2) Champagne and other sparkling wines, not containing more than 42 per cent. of proof spirit	Rs. 45 per litre	..	..	25
	(3) Other wines, not containing more than 42 per cent. of proof spirit	Rs. 30 per litre	..	..	30
	(4) Wines containing more than 42 per cent. of proof spirit	Rs. 80 per litre or 270%, whichever is higher.	..	..	35
22-08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:				40
	(1) Not elsewhere specified	Rs. 80 per litre or 270%, whichever is higher.	..	..	45
	(2) Denatured spirits (including ethyl alcohol and neutral spirits) of any strength	60%	..	..	50
22-09	Spirits (other than those of Heading No. 22-08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:				55
	(1) Not elsewhere specified	Rs. 80 per litre or 270%, whichever is higher.	..	..	60
	(2) Whisky, brandy and gin	Rs. 80 per litre or 270%, whichever is higher.	..	..	65

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
5					
	(1)	(2)	(3)	(4)	(5)
10	22.09— <i>contd.</i>	(3) Liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages			
15			Rs. 60 per litre or 170%, whichever is higher plus Rs. 5 per litre.		
22.10		Vinegar and substitutes for vinegar	60%		

CHAPTER 23

20 *Residues and waste from the food industries; prepared animal fodder*

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
25					
	(1)	(2)	(3)	(4)	(5)
30	23.01/07	Residues and waste of food industries (for example, inedible meat or fish flour or meal); milling residues, waste from sugar, brewing and distilling and starch industries; oil-cake and other residues from oil-extraction (except dregs); products of vegetable origin of a kind used for animal food, not elsewhere specified, or included; sweetened forage and other prepared animal fodder	60%		
35					
40					

CHAPTER 24

Tobacco

45 Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
	(1)	(2)	(3)	(4)	(5)
50	24.01	Unmanufactured tobacco; tobacco refuse	Rs. 50 per kilogram		
24.02		Manufactured tobacco; tobacco extracts and essences	100%		

SECTION V
MINERAL PRODUCTS

CHAPTER 25

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

NOTES

5

1. Except where the context otherwise requires, this Chapter is to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened; concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in respect of the goods described in Note 3. 10

2. This Chapter does not cover:

15

(a) sublimed sulphur, precipitated sulphur or colloidal sulphur (Chapter 28);

(b) ferrous earth colours containing 70 per cent. or more by weight of combined iron evaluated as Fe₂O₃ (Chapter 28);

(c) medicaments and other products of Chapter 30; 20

(d) perfumery, cosmetics or toilet preparations falling within Chapter 33;

(e) road and paving setts, flagstones, curbs, mosaic cubes, and roofing, facing and damp course slates, falling within Chapter 68;

(f) precious or semi-precious stones (Heading No. 71.02); 25

(g) cultured sodium chloride crystals (other than optical elements) weighing not less than two and a half grams each, of Chapter 38; optical elements of sodium chloride (Heading No. 90.01); or

(h) writing or drawing chalks, tailors' or billiards chalks (Heading No. 98.03/09). 30

3. The following goods are to be classified in this Chapter:

(a) quartzite, slate, monumental and building stones, dolomite and natural steatite, not further worked than roughly split, roughly squared or squared by sawing;

(b) mica splittings and waste; 35

(c) the following, whether or not calcined, namely, clay (for example kaolin and bentonite); andalusite; kyanite; sillimanite; siliceous fossil meals and similar siliceous earths (for example, kieselghur, tripolite or diatomite) of an apparent specific gravity of 1 or less; dolomite; gypsum; crude natural borates and concentrates thereof; 40

(d) natural barium carbonate (witherite), whether or not calcined, other than barium oxide;

(e) natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide;

(f) strontianite, whether or not calcined, other than strontium oxide;

5 (g) earth colours, whether or not calcined or mixed together;

(h) natural abrasives, whether or not heat-treated;

(i) agglomerated dolomite (including tarred dolomite);

(k) meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; and

(l) macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling, or for railway or other ballast.

4. This Chapter also covers:

15 (a) pure sodium chloride;

(b) unroasted iron pyrites;

(c) limestone flux;

(d) quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide;

20 (e) crude natural boric acid containing not more than 85 per cent. of H_3BO_3 calculated on the dry weight; and

(f) broken pottery.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
25					
30	25.01/32 Mineral substances, not elsewhere specified (including clay, earths, earth colours, natural abrasives, salt, sulphur, slate and stone); cements, all sorts, not elsewhere specified (including Portland cement and clinker); lime; plasters, with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry:				
35					
40	(1) Not elsewhere specified	60%	..	..	..
	(2) Asbestos raw including fibre	40%	..	..	..
	(3) Battery grade manganese dioxide	60%	50%	50%	..
45	(4) Cements, all sorts, not elsewhere specified (including Portland cement and clinker)	60%	..	..	..

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective 5
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
25·01/32 —contd.	(5) Cryolite, natural	40%	30%	30%	..
	(6) Fluor-spar	60%	..	..	..
	(7) Graphite, natural	60%	..	50%	.. 10
	(8) Mineral phosphates, natural, imported in a form indicative of their use as fertilisers	Free	..	..	..
	(9) Rutile in granular or powder form for use otherwise than for extraction of metal	60%	..	..	.. 15
	(10) Insoluble sulphur	60%	..	..	..
	(11) Sulphur of all kinds, other than insoluble sulphur, sublimed sulphur, precipitated sulphur and colloidal sulphur	10%	..	..	.. 20

CHAPTER 26

Metallic ores, slag and ash

NOTES

1. This Chapter does not cover:
 - (a) slag and similar industrial waste prepared as macadam (Chapter 25);
 - (b) natural magnesium carbonate (magnesite), whether or not calcined (Chapter 25);
 - (c) basic slag of Chapter 31;
 - (d) slag wool, rock wool or similar mineral wools (Chapter 68);
 - (e) goldsmiths', silversmiths' and jewellers' sweepings, residues, lemelms and other waste and scrap, of precious metal (Heading No. 71·05/11); or
 - (f) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of Heading No. 26.01, "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the fissile or radio-active metals of Chapter 28, or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. The Heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
5					
26·01	Metallic ores and concentrates; roasted iron pyrites:				
10	(1) Not elsewhere specified	60%	..	..	..
	(2) Antimony ore and concentrates	40%	..	..	..
	(3) Tungsten ore and concentrates	40%	..	..	..
	(4) Zinc ore and concentrates	40%	..	..	..
15	26·02/04 Slag, ash and residues containing metals or metallic compounds	40%	..	..	..

CHAPTER 27

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

NOTES

- 20 1. This Chapter does not cover:
- (a) separate chemically defined organic compounds, other than chemically pure methane and propane which are to be classified in Heading No. 27·11;
- (b) medicaments falling within Heading No. 30·03; or
- 25 (c) mixed unsaturated hydrocarbons falling within Chapter 33 or Chapter 38.
2. Heading No. 27·07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature coal tar or other mineral tar by processing petroleum, or by any other process, provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents.
- 30 3. References in Heading No. 27·10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include also similar oils, as well as those consisting of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
- 35 4. Heading No. 27·12/13 is to be taken to include not only paraffin wax and other waxes specified therein, but also similar products obtained by synthesis or by other processes.
- 40 5. "Flash point" shall be determined in accordance with the tests specified in respect of "Flash point" or "Flashing point" in the rules

under the Petroleum Act, 1934 (30 of 1934); and where such rules require the determination of temperature in terms of the Fahrenheit scale, the temperature as determined shall for the purposes of this Chapter be deemed to be the corresponding temperature in terms of the Centigrade scale.

5

6. "Smoke point" shall be determined in the apparatus known as the smoke point lamp in the manner prescribed in this behalf by the Central Government by notification in the Official Gazette.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	10.
		Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	
27·01/06	Coal (including solid fuels manufactured therefrom); lignite; peat; coke and semi-coke of coal, of lignite or of peat; retort carbon; mineral tars (including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products)	40%	..	..	..	15
27·07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter	40%	..	..	..	20
27·08	Pitch and pitch coke, obtained from coal tar or from other mineral tars	40%	..	..	..	25
27·09	Petroleum oils and oils obtained from bituminous minerals, crude	Free	..	..	..	30
27·10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 per cent. by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:					35
	(1) Not elsewhere specified	40%	..	..	..	40
	(2) Motor spirit, that is to say, any inflammable hydrocarbon (including any mixture of hydrocarbons) which has its flashing point below 24.4° Centigrade and which, either by itself or in admixture with other substances, is suitable for use as fuel in spark-ignition engines	The rate at which excise duty is for the time being leviable on motor spirit.	..	..	..	45
	(3) Kerosene, that is to say, any hydrocarbon oil (excluding mineral colza oil and white spirit) which has a smoke point of twenty millimetres or more and is ordinarily used as an illuminant in oil burning lamps	The rate at which excise duty is for the time being leviable on kerosene.	..	..	..	50
	(4) Aviation turbine fuel	The rate at which excise duty is for the time being leviable on kerosene.	..	..	..	55
			..	..	..	60
			..	..	..	65

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
27-10— <i>contd.</i>	(5) High speed diesel oil and vaporising oil, that is to say, any hydrocarbon oil (excluding mineral colza oil and white spirit) which has its flashing point at or above 24.4° Centigrade, is ordinarily used as fuel in automotive engines and satisfies either of the following requirements :	Rs. 44.50 per kilolitre at 15° Centigrade or 16% whichever is higher.	..	..	..
10					
15					
20	(i) the oil has a smoke point of 11 millimetres or more but less than 20 millimetres, or				
25	(ii) the oil has a smoke point of less than 11 millimetres but has a viscosity of less than 50 seconds by Redwood I Viscometer at 37.8° Centigrade and contains less than 1/4 per cent. by weight of any bituminous substance.				
30	(6) Diesel oil not elsewhere specified, that is to say, any hydro-carbon oil which is ordinarily used as fuel in stationary diesel engines and which satisfies the following requirements:	16%	..	..	..
35					
40	(i) has its flashing point at or above 65.6° Centigrade,				
45	(ii) has a smoke point of less than 11 millimetres,				
45	(iii) contains 1/4 per cent. or more by weight of any bituminous substance, and				
45	(iv) possesses a viscosity of less than 100 seconds by Redwood I Viscometer at 37.8° Centigrade.				
50	(7) Furnace oil, that is to say, any hydrocarbon oil which is ordinarily used as furnace fuel and not suitable for use in spark-ignition engines and which satisfies the following requirements:	16%	..	..	..
55					
55	(i) has its flashing point at or above 65.6° Centigrade,				
55	(ii) has a smoke point of less than 11 millimetres,				

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
27·10— contd.	(iii) contains 1/4 per cent. or more by weight of any bituminous substance, and				5
	(iv) possesses a viscosity of 100 seconds or more by Redwood I Viscometer at 37·8° Centigrade.				10
	(8) Lubricating oil, that is to say, any oil as is ordinarily used for lubrication, excluding any hydrocarbon oil which has its flashing point below 93·3° Centigrade	40%	..	..	15
	(9) Hydrocarbon oil which has its flashing point at or above 93·3° Centigrade and is ordinarily used for the batching of jute or other fibre	40%	..	..	20
	(10) Lubricating greases	40%	..	..	25
27·11	Petroleum gases and other gaseous hydrocarbons	60%	..	..	..
27·12/13	Petroleum jelly; paraffin wax, microcrystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured	60%	..	..	30
27·14/16	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals; bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands; bituminous mixtures based on natural asphalt, on natural or petroleum bitumen, on mineral tar or mineral tar pitch (for example, bituminous mastics, cutbacks)	60%	..	..	35
					40

SECTION VI

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES 45

NOTES

1. (a) Goods (other than radio-active ores) answering to a description in Note 2(a)(ix) or 2(a)(x) to Chapter 28 are to be classified in that Chapter and in no other Chapter of this Schedule.

(b) Subject to paragraph (a) above, goods answering to a description in Notes 2(a)(ii), 2(a)(v) and 2(a)(vi) to Chapter 28 are to be classified in that Chapter and in no other Chapter of this Section. 50

2. Subject to Note 1 above, goods classifiable within Chapter 30, 37 or 38 by reason of being put up in measured doses or for sale by retail are to be classified in those Chapters and in no other Chapter of this Schedule. 55

CHAPTER 28

Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes

NOTES

5 1. Except where their context or these Notes otherwise require, this Chapter is to be taken to apply only to:

(a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) products mentioned in (a) above dissolved in water;

10 (c) products mentioned in (a) above dissolved in other solvents, provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some type of use rather than for
15 general use;

(d) the products mentioned in (a), (b) or (c) above, with an added stabiliser necessary for their preservation or transport;

(e) the products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the
20 additions do not render the product particularly suitable for some types of use rather than for general use.

2. The following products are to be classified in this Chapter:

(a) (i) alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and inter-mixtures or interalloys thereof; mercury;
25

(ii) amalgams;

(iii) artificial corundum;

(iv) carbon black, anthracene black, acetylene black and lamp
30 black;

(v) colloidal precious metals;

(vi) compounds inorganic or organic, of precious metals whether or not chemically defined; compounds inorganic or organic of thorium, of uranium depleted in U 235, of rare earth metals, of
35 yttrium or of scandium, whether or not mixed together;

(vii) distilled and conductivity water and water of similar purity;

(viii) earth colours containing not less than 70 per cent. by weight of combined iron evaluated as Fe_2O_3 ;

(ix) fissile chemical elements and isotopes, namely, natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes; radio-active chemical elements, namely, technetium, promethium, polonium, astatine, radon, francium, radium actinium, protactinium, neptunium, americium and other elements of higher
40

atomic number; all other radio-active isotopes, natural or artificial, including those of the precious metals and of the base metals of Sections XIV and XV; compounds inorganic or organic of such elements or isotopes whether or not chemically defined and whether or not mixed together; alloys (other than ferro-uranium), dispersions and cermets containing any of these elements or isotopes or their inorganic or organic compounds; nuclear reactor cartridges, spent or irradiated;

(x) other isotopes and their compounds, inorganic or organic, whether or not chemically defined. 10

(The term "isotopes" includes "enriched isotopes", but does not include chemical elements which occur in nature as pure isotopes or uranium depleted in U 235);

(xi) liquid air (whether or not rare gases have been removed); compressed air; 15

(xii) phosphides including ferro-phosphorus, containing 15 per cent. or more by weight of phosphorus, and phosphor copper containing more than 8 per cent. by weight of phosphorus; and

(xiii) sulphur, sublimed or precipitated; colloidal sulphur.

(b) In addition to the organic compounds specified in (a) above, 20 only the following compounds of carbon are to be classified in this Chapter:

(i) metal and non-metal carbides;

(ii) carbonates and percarbonates of inorganic bases;

(iii) carbon disulphide; 25

(iv) cyanides and complex cyanides of inorganic bases; fulminates, cyanates and thiocyanates of inorganic bases;

(v) dithionites stabilised with organic substances;

(vi) hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids; 30

(vii) oxides and oxyhalides of carbon;

(viii) solid hydrogen peroxide, carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives other than calcium cyanamide containing not more than 25 per cent. by weight of nitrogen, calculated on 35 the dry anhydrous product (Chapter 31);

(ix) sulphonylates; and

(x) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanates, diaminochromates (reineckates) and other complex cyanates of inorganic 40 bases.

3. This Chapter does not cover:

(a) sodium chloride or other mineral products falling within Section V;

(b) organo-inorganic compounds other than those mentioned in 45 Notes 2(a) and 2(b) above;

(c) products mentioned in Note 1 or 2 to Chapter 31;

(d) colouring matter and inorganic products of a kind used as luminophores falling within Heading No. 32.04/12;

5 (e) artificial graphite; products put up as charges for fire-extinguishers or put up in fire extinguishing grenades, ink removers put up in packings for sale by retail and cultured crystals (other than optical elements) weighing not less than 2.50 grams each; of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals (Chapter 38);

10 (f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (Headings Nos. 71.02 to 71.04) and precious metals falling within Chapter 71;

(g) the metals, whether or not chemically pure, falling within any Heading of Section XV;

15 (h) optical elements, for example, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals (Heading No. 90.01); or

(ij) laboratory chemicals or reagents as defined in Note 2 to Chapter 29.

20 4. Chemical elements (for example, silicon and selenium), doped for use in electronics are to be classified in the present Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in Chapter 38.

25 Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	
		Standard	U.K.	Other Preferential Areas		
30						
	(1)	(2)	(3)	(4)	(5)	(6)
28.01/58	Chemical elements, inorganic chemical compounds and other products as specified in Notes 1 and 2 to this Chapter :					
35	(1) Not elsewhere specified		60%	50%	..	..
	(2) Aluminium fluoride		60%	50%	..	..
	(3) Aluminium oxide		60%	50%	..	..
40	(4) Bleaching paste and bleaching powder		40%	..	..	..
	(5) Borax and boric acid		60%	..	..	..
	(6) Carbon (including carbon black)		60%	..	..	..
	(7) Cryolite, synthetic		60%	50%	..	..
	(8) Iodine in crude form		60%	54%	..	..

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective 5
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
28-01/58 — <i>contd.</i>	(9) Mercury (excluding A. R., B.P., U.S.P. or equivalent grade of purity in containers holding 500 grams or less)	40%	..	..	10
	(10) Silicon	60%	..	..	..
	(11) Sodium hydrosulphite	60%	50%	..	..
	(12) Titanium dioxide	60%	50%	..	..
	(13) The following products, namely, Acids, not elsewhere specified, Air (compressed or liquid), Alums, Amalgams, Ammonia, anhydrous, Arsenic, Azides, Bicarbonate of soda, Borides, Cadmium sulphide, Carbides (for example, silicon carbide, boron carbide, metal carbides), Chromium compounds, Cobalt oxide, Corundum, artificial, Green copperas (ferrous sulphate), Hydrides, Lead compounds, Magnesium compounds, Nitrides, Potassium compounds, Selenium, Silicides, Soda ash, Sodium cyanide, Sodium silicate, Uranium oxide, Zinc compounds.	60%	..	..	15 20 25 30 35 40

CHAPTER 29

45

Organic chemicals

NOTES

1. This Chapter is to be taken to apply only to:

- (a) separate chemically defined organic compounds, whether or not containing impurities; 50
- (b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
- (c) the following products, whether or not chemically defined: 55
 - (i) antibiotics;
 - (ii) enzymes;

(iii) glycosides, natural or reproduced by synthesis; their salts, ethers, esters and other derivatives;

5 (iv) hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones;

(v) provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent;

10 (vi) vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives; and

(vii) sugar ethers and sugar esters, and their salts;

(d) products mentioned in (a), (b) or (c) above, dissolved in water;

15 (e) products mentioned in (a), (b) or (c) above dissolved in other solvents, provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather
20 than for general use;

(f) the products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;

25 (g) the products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odorous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use;

30 (h) diazonium salts, arylides used as couplers for these salts and fast bases for azoic dyes, diluted to standard strengths.

2. In addition to those specified in Note 1 above, this Chapter also covers all chemicals, organic or inorganic, whether or not chemically defined, imported in packings not exceeding $\frac{1}{2}$ kilogram or $\frac{1}{2}$ litre and which can be identified with reference to their purity, marking or
35 other features to show them to be meant for use solely as laboratory chemicals.

3. This Chapter does not cover:

40 (a) fats and oils, of fish and marine mammals, whether or not refined, falling within Heading No. 15.01/06, or glycerol (Heading No. 15.08/13);

(b) ethyl alcohol (Heading No. 22.08 or 22.09);

(c) methane and propane (Heading No. 27.11);

(d) the compounds of carbon mentioned in Note 2 of Chapter 28;

(e) urea (Heading No. 31.02/05);

(f) colouring matter of vegetable or animal origin, synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores, products of the kind known as optical bleaching agents substantive to the fibre, natural indigo and dyes or other colouring matter put up in forms or packings of a kind sold by retail (Heading No. 32-04/12);

(g) metaldehyde, hexamethylenetetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 300 cubic centimetres (Chapter 36);

(h) products put up as charges for fire-extinguishers or put in fire extinguishing grenades and ink-removers put up in packings for sale by retail (Chapter 38); or

(ij) optical elements, for example, of ethylenediamine tartrate (Heading No. 90-01).

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	20
		Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	
29-01/45	Organic compounds including antibiotics, enzymes, hormones, sulphadiazine, vitamins and other products specified in Notes 1 and 2 to this Chapter :					25
	(1) Not elsewhere specified	60%	50%	..	..
	(2) Acid cresylic	60%	54%	54%	..	30
	(3) The following alcohols, namely, Isopropyl alcohol, Methyl alcohol, Propyl alcohol	60%	..	..	..
	(4) The following hydrocarbons, namely, Benzene, Ethyl benzene, Toluene, Xylene	40%	..	..	..	35
	(5) The following dye intermediates, namely,	60%	50%	..	December 31st 1977	
	C-Acid (2-Chloro-5-toluidine-4-sulphonic acid or 6-chloro-3-toluidine-4-sulphonic acid),					40
	H-Acid, I-Acid (2-naphthylamine-5-hydroxy-7-sulphonic acid), J-Acid urea, Aceto-acet-anilide, Aceto-acet-o-chloro-anilide.					45
	Aceto-acet-o-Toluidine, Aceto acetic ester (ethyl/methyl), I-amino anthraquinone, 2-Amino-anthraquinone (Beta-amino-anthraquinone), O-amino-azo-toluene (2,3-dimethyl-4-amino-azo-benzene or 4-ortho-tolyl-azo-ortho-toluidine),					50
						55

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	
		Standard	U.K.	Other Preferential Areas		
5	(1)	(2)	(3)	(4)	(5)	(6)
	29.01/43 <i>—contd.</i>	Amino Iso G-acid				
10		<u>1-Amino-6-nitro-2-naphthol-4-sulphonic acid,</u> Anthraquinone Beta naphthalene thioglycolic acid (2-naphthyl thioglycolic acid),				
15		Beta Naphthol, <u>Benzidine sulphate/Benzidine dihydro chloride,</u> Benzoyl J-Acid (2-Benzoyl amino 5-naphthol-7-sulphonic acid),				
20		Chicago acid, 4-chloro-2-anisidine, M-chloro aniline, O-chloro aniline, P-chloro aniline,				
25		4-chloro-2-nitro anisole, 4-chloro-2-nitro Aniline, M-chloro-para-xylene, 4-chloro-o-toluidine, 5-chloro-o-toluidine,				
30		2:5 dichloro aniline, 1:4 diamino anthraquinone <u>1:5 diamino-anthraquinone,</u> 2:5-Dichloro nitro benzene, Dimethylaniline, 2:5 dimethyl-4-chlorophenyl				
35		thioglycolic acid, <u>Dimethyl sulphate,</u> Dinitrostilbene disulphonic acid (4, 4/dinitrostilbene-2, 2/-disulphonic acid),				
40		Gamma acid, Meta-phenylene diamine, Meta-toluylene diamine, Neville Winther acid, M-Nitro-aniline, O-nitro aniline, P-nitro anisole,				
45		<u>P-nitrosophenol</u> (1-hydroxy-4-nitro benzene), Ortho anisidine, <u>Ortho nitro-toluene</u> <u>Ortho Toluidine,</u>				
50		M-nitro-p-toluidine (MNPT), Para Anisidine, Para Nitro aniline, Para nitro-toluene, Para nitro toluene sulphonic				
55		acid or para-nitro toluene-ortho-sulphonic acid (toluene-4-nitro-2-sulphonic acid or benzene-1-methyl-4-nitro-2-sulphonic acid), Para toluidine, Para toluidine meta sulphonic acid, Phenyl J. acid (2-phenyl-				
60		amino-5-naphthol-7-sulphonic acid or 2-phenylamino-5-hydroxy naphthalene-7-Sulphonic acid), <u>Peri acid,</u> Rhoduliac acid, G-Salt,				
65		R-salt (2-naphthol-3, 6-disulphonic acid, Sodium salt), Schaeffer's acid (2-naphthol-6-sulphonic acid), Sodium naphthionate/naphthi-				
70		onic acid, Sulphanilic acid,				
75						

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates are protective	5
		Standard	U. K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	
29.01/45 —contd.	Tobias acid (2-naphthylamine-1-sulphonic acid), Trichloro benzene. (6) The following dye intermediates, namely,	100%	90%	..	December 31st, 1977	10
	Diamino Stilbene Disulphonic Acid (4, 4'/diamino stilbene-2, 2'/disulphonic acid), Diethyl Meta Amino Phenol (Meta-diethylamino Phenol), Metanilic acid, Ortho-Toluidine, Phenyl Peri Acid (Phenylamino naphthalene-8-sulphonic acid), Quinizarine (1, 4-dihydroxy-anthraquinone).					15
	(7) Fast colour bases ordinarily used as coupling components	60%	..	..	..	25
	(8) Fast colour salts	60%	..	..	..
	(9) Naphthols ordinarily used as coupling components	60%	..	..	..
	(10) The following compounds, namely, Acids, not elsewhere specified, Acetic acid, Carbolic acid (phenol) , Citric acid, Tartaric acid, Camphor, Rennet essence.	60%	..	..	..	30
	(11) Aromatic chemicals, namely, such organic chemicals as are ordinarily used for imparting aroma to perfumery, cosmetics, toilet products, food products, and beverages	60%	50%	..	..	40
	(12) Insecticide, pesticide, and fungicide chemicals	60%	50%	..	..	45
	(13) Pharmaceutical chemicals that is, chemicals having prophylactic or therapeutic value and used solely or predominantly as drugs, not elsewhere specified	60%	50%	50%	..	50
	(14) The following pharmaceutical chemicals, namely, Cocaine, Alkaloids of opium and their derivatives, Alkaloids of cinchona and other alkaloids which are chemically identical with cinchona alkaloids.	60%	..	..	..	55
	(15) Antibiotics	60%	54%	54%	..	60
	(16) Sulpha drugs	60%	54%	54%	..	
	(17) Vitamins	60%	54%	54%	..	
	(18) Saccharine and such other substances as the Central Government may by notification in the Official Gazette declare to be of a like nature or use to saccharine; and intermediates used in the manufacture of saccharine or such other substances and notified by the Central Government as aforesaid					65
	(19) Laboratory chemicals, organic and inorganic as defined in Note 2 to this Chapter					70
					Rs. 20 per Kilogram	
		60%	50%	..	..	75

CHAPTER 30
Pharmaceutical products

NOTES

1. For the purposes of Heading No. 30·03, "medicaments" means goods
5 (other than foods or beverages such as dietetic, diabetic or fortified foods,
tonic beverages, spa water) not falling within Heading No. 30·02 or
30·04/05 which are either:

(a) products comprising two or more constituents which have
been mixed or compounded together for therapeutic or prophylactic
10 uses; or

(b) unmixed products suitable for such uses put up in measured
doses or in forms or in packings of a kind sold by retail for thera-
peutic or prophylactic purposes.

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

(A) As unmixed products:

(1) unmixed products dissolved in water;

(2) all goods falling in Chapter 28 or 29; and

(3) simple vegetable extracts falling within Heading No.
20 13·03, merely standardised or dissolved in any solvent.

(B) As products which have been mixed:

(1) colloidal solutions and suspensions (other than colloidal
sulphur);

(2) vegetable extracts obtained by the treatment of mix-
tures of vegetable materials; and
25

(3) salts and concentrates obtained by evaporating natural
mineral waters.

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

(a) aqueous distillates and aqueous solutions of essential oils,
30 suitable for medicinal uses (Chapter 33);

(b) dentifrices of all kinds, including those having therapeutic
or prophylactic properties, which are to be considered as falling
within Chapter 33; or

(c) soap; organic surface-active products and preparations for
35 use as soap, in the form of bars, cakes or moulded pieces or shapes,
whether or not combined with soap falling within Chapter 34, con-
taining added medicaments.

3. In Heading No. 30·04/05, "other pharmaceutical goods" is to be
taken to apply, and to apply only, to:

(a) sterile laminaria and sterile laminaria tents;
40

(b) sterile absorbable surgical haemostatics;

(c) opacifying preparations for X-ray examination and diagnos-
tic reagents (excluding those of Heading No. 30·02) designed to be

administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses;

- (d) blood-grouping reagents;
 (e) dental cements and other dental fillings; and
 (f) first-aid boxes and kits.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective.
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	60%	50%	50%	15
30.02	Antisera; microbial vaccines; toxins; microbial cultures (including ferments but excluding yeasts) and similar products	60%	50%	50%	20
30.03	Medicaments (including veterinary medicaments);				25
	(1) Not elsewhere specified	60%	50%	50%	
	(2) Medicaments containing spirit	Rs. 14.40 per litre or 60% whichever is higher plus Rs. 5 per litre.	Rs. 14.40 per litre or 60% whichever is higher plus Rs. 5 per litre.	Rs. 14.40 per litre or 60% whichever is higher plus Rs. 5 per litre.	30
30.04/05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes; sterile surgical suture materials and other pharmaceutical goods specified in Note 3 to this Chapter.	60%			35
					40

CHAPTER 31

Fertilisers and allied chemicals.

NOTES

1. Heading No. 31.02/05 includes the following:

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

- (i) Sodium nitrate containing not more than 16.3 per cent. by weight of nitrogen; 50
- (ii) Ammonium nitrate, whether or not pure;
- (iii) Ammonium sulphonitrate, whether or not pure;
- (iv) Ammonium sulphate, whether or not pure; 55
- (v) Calcium nitrate containing not more than 16 per cent. by weight of nitrogen;

(vi) Calcium nitrate-magnesium nitrate, whether or not pure;

(vii) Calcium cyanamide containing not more than 25 per cent. by weight of nitrogen, whether or not treated with oil; and

5 (viii) Urea, whether or not pure;

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

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

(D) Liquid fertilisers consisting of the goods described in (A) (i) or (A) (viii) above, or of mixtures of those goods, in an aqueous or liquid ammonia solution;

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

(i) basic slag;

20 (ii) disintegrated (calcined) calcium phosphates (thermo-phosphates and fused phosphates) and calcined natural aluminium calcium phosphates;

(iii) superphosphates (single, double or triple);

(iv) calcium hydrogen phosphate containing not less than 0.2 per cent. by weight of fluorine;

25 (F) Fertilisers consisting of any of the goods described in (E) above, but without quantitative criteria, mixed together;

(G) Fertilisers consisting of any of the goods described in (E) or (F) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances;

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

(i) crude natural potassium salts (for example, carnallite, kainite and sylvinite);

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

35 (iii) potassium chloride, whether or not pure, except as provided in Note 3 (c) below;

(iv) potassium sulphates containing not more than 52 per cent. by weight of K_2O ;

40 (v) magnesium sulphate—potassium sulphate containing not more than 30 per cent. by weight of K_2O ;

(I) Fertilisers consisting of any of the goods described in (H) above, but without quantitative criteria, mixed together; and

(K) Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof.

45 2. For the purposes of the quantitative criteria specified in Notes 1(A), 1(E) and 1(H) above, the calculation is to be made on the dry anhydrous product.

3. This Chapter does not cover:

- (a) animal blood of Chapter 5;
- (b) separate chemically defined compounds [other than those answering to the descriptions in Note 1(A), 1(E), 1(H) or 1(K) above]; or
- (c) cultured potassium chloride crystals (other than optical elements) weighing not less than 2½ grams each, of Chapter 38; optical elements of potassium chloride (Heading No. 90-01).

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	fo
		Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	
3F.01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated.	Free	..	..	..	15
3I.02/05	Mineral or chemical fertilizers, nitrogenous, phosphatic or potassic, and other fertilizers :					20
	(1) Not elsewhere specified	60%	50%	..	..
	(2) Ammonium nitrate	60%	50%	..	..
	(3) Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof	60%	..	..	..	25
	(4) Ammonium sulphate.	Free	..	..	..
	(5) Potassium chloride (muriate of potash)	60%	..	..	..
	(6) Potassium sulphate containing not more than 52 per cent. by weight of K ₂ O.	Free	..	..	..	30
	(7) Sodium nitrate containing not more than 16.3 per cent. by weight of nitrogen	Free	..	..	..
	(8) Urea	60%	50%	..	..	35
	(9) Composite fertilizers.	Free	..	..	..

CHAPTER 32

Tanning and dyeing extracts; tannins and their derivatives; dyes, colours, paints and varnishes; putty, fillers and stoppings; inks 40

NOTES

1. This Chapter does not cover:

(a) separate chemically defined elements and compounds (except colouring matter of vegetable or animal origin, synthetic organic dyestuffs including pigment dyestuffs, optical bleaching agents substantive to the fibre and products of a kind used as luminophores, whether organic or inorganic; natural indigo; dyes or other colouring matter in forms or packings of a kind sold by retail); or

(b) tannates and other tannin derivatives of products falling within Chapter 29 or 35.

2. Heading No. 32-04/12 is to be taken to include mixtures of stabilised diazonium salts and coupling compounds for the production of insoluble azoic dyestuffs on the fibre.

3. Heading No. 32-04/12 is to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles.

4. Heading No. 32-04/12 is also to be taken to include solutions (other than collodions) consisting of any of the products specified in Heading No. 39-01/06 in volatile organic solvents if, and only if, the weight of the solvent exceeds 50 per cent. of the weight of the solution.

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

6. In Heading No. 32-04/12, "stamping foils" is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands, and consisting of:

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

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

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
30	32-01 Tanning extracts of vegetable origin:				
	(1) Not elsewhere specified	40%	..	..	..
	(2) Gambier	60%	..	50%	..
35	32-02/03 Tannins (tannic acids) and their derivatives; synthetic organic tanning substances; and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic, or bacterial origin):				
40	(1) Not elsewhere specified	60%	50%	..	..
	(2) Mineral tannins	40%	..	..	..
45	32-04/12 Colouring matter; synthetic organic dyestuffs (including pigment dyestuffs); products of a kind used as luminophores; optical bleaching agents substantive to the fibre; prepared pigments; colour lakes; paints, varnishes and enamels; prepared driers; putty, fillers and stoppings; glass frit and other glass in the form of powder, granules or flakes; stamping foils:				
50	(1) Not elsewhere specified	100%	90%	..	..
55					

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	5
		Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	
32.04/12 —contd.	(2) Pigment dyestuffs	100%	90%	..	..
	(3) Synthetic organic dyestuffs, not elsewhere specified	60%	..	..	..	10
	(4) Azodyes	60%	..	..	..
	(5) Sulphur dyes	60%	..	..	..
	(6) Vat dyes including solubilised vats	60%	..	..	..
	(7) Optical bleaching agents	60%	50%	50%	..	15
32.13	Writing ink, printing ink and other inks	60%	..	..	..

CHAPTER 33

Essential oils and resinoids; perfumery, cosmetics and toilet preparations

NOTE

20

This Chapter does not cover:

(a) compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages of Heading No. 22.09;

(b) soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, 25 whether or not combined with soap falling within Chapter 34; or

(c) spirits of turpentine or other products falling within Chapter 38.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	30
		Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	
33.01/06	Essential oils, natural or synthetic; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses; concretes and absolutes; resinoids; perfumery, cosmetics and toilet preparations; room deodorisers :					35
	(1) Not elsewhere specified	100%	..	..	..	40
	(2) Natural essential oils of citronella, cinnamon and cinnamon leaf	100%	..	90%	..	45

CHAPTER 34

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

NOTES

1. This Chapter does not cover:
- separate chemically defined compounds; or
 - dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (Chapter 33).
2. In this Chapter, the expression "soap" is to be taken to apply only to soap soluble in water. Soap and organic surface active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap falling within Chapter 34 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders in any form remain classified in this Chapter.
3. The reference in this Chapter to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 to Chapter 27.
4. "Prepared waxes, not emulsified or containing solvents" is to be taken to apply only to:
- mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes;
 - mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and
 - mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.
5. This Chapter is to be taken not to apply to:
- waxes falling within Heading No. 27.12/13; or
 - separate animal waxes and separate vegetable waxes, merely coloured.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates Preferential are protective Areas
		Standard	U.K.	Other	
(1)	(2)	(3)	(4)	(5)	(6)
34.01/07	Soap, organic surface-active agents, surface-active preparations, washing preparations, lubricating preparations (excluding preparations containing 70 per cent. or more by weight of petroleum oils or of oils obtained from bituminous minerals), artificial waxes, prepared waxes not emulsified or containing solvents, polishing and scouring preparations, candles and similar articles, modelling pastes and dental waxes :				
	(1) Not elsewhere specified	100%	..	..	..
	(2) Artificial waxes, prepared waxes, lubricating preparations and preparations of a kind known as "dental wax" or "dental impression compounds"	60%	..	..	..
	Organic surface-active agents and surface-active preparations	60%	50%	50%	..

CHAPTER 35

Albuminoidal substances; glues

NOTES

1. This Chapter does not cover:

(a) protein substances put up as medicaments falling within 5
Heading No. 30; 03; or

(b) gelatin postcards and other products of the printing industry
(Chapter 49).

2. In this Chapter, the term "dextrins" is to be taken to apply to
starch degradation products with a reducing sugar content, expressed 10
as dextrose on the dry substance, not exceeding 10 per cent.

Such products with a reducing sugar content exceeding 10 per cent,
fall in Heading No. 17.02.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates 15 of duty are pro- tective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
35.01/06	The following substances and their derivatives; namely, casein, albu- mins, gelatin (whether or not coloured or surface-worked), pep- tones and other protein substances; isinglass; hide powder; dextrins; soluble or roasted starches; glues not elsewhere specified or inclu- ded:				20
	(1) Not elsewhere specified		60%	.. .. .
	(2) Gelatin, refined		60%	.. .. .	30

CHAPTER 36

*Explosives; pyrotechnic products; matches; pyrophoric alloys; certain
combustible preparations*

NOTES

1. This Chapter does not cover separate chemically defined com- 35
pounds other than those described in Note 2(a) or 2(b) below.

2. "Other combustible products" applies only to the following articles:

(a) metaldehyde, hexamethylenetetramine and similar sub-
stances, put up in forms (for example, tablets, sticks or similar
forms) for use as fuels; fuels with a basis of alcohol, and similar 40
prepared fuels, in solid or semi-solid form;

(b) liquid fuel (for example, petrol) of a kind used in mechani-
cal lighters, in containers of a capacity not exceeding 300 cubic
centimetres; and

(c) resin torches, firelighters and the like.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
5					
(1)	(2)	(3)	(4)	(5)	(6)
10	36.01/08 Explosives including detonators and blasting fuses; pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets); matches; pyrophoric alloys and other combustible products as specified in Note 2 to this Chapter	60%	..	..	..

CHAPTER 37

15 *Photographic and cinematographic goods*

NOTES

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

2. This Chapter covers :

20 (a) chemical products mixed or compounded for photographic uses (for example, sensitised emulsions, developers and fixers); and

(b) unmixed substances suitable for such uses and put up in measured portions or put up for sale by retail in a form ready for use.

25 This Chapter does not cover photographic pastes or gums, varnishes or similar products.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	
		Standard	U.K.	Other Preferential Areas		
30	(1)	(2)	(3)	(4)	(5)	(6)
35	37.01/08 Photographic plates and film, sensitised, whether or not exposed or developed; sensitised paper, paper-board and cloth (including those used in X-ray, electrocardiographic, recording and photocopying work) whether or not exposed but not developed; cinematograph film; chemical products and flash light materials of a kind and in a form suitable for use in photography as specified in Note 2 to this Chapter :					
45	(1) Not elsewhere specified	100%	90%	..	..
	(2) Cinematograph film, not exposed	50 paise per linear meter.	..	..	..
50	(3) Cinematograph film, exposed	Rs. 1.60 per linear meter.	..	..	..
	(4) X-ray film	60%	50%	..	..

CHAPTER 38

Miscellaneous chemical products

NOTES

1. This Chapter does not cover—

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

(1) artificial graphite;

(2) disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles;

(3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades;

(4) products specified in Note 2(d), 2(g), 2(k) or 2(q) below; 15

(b) mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally, Chapter 21);

(c) medicaments (Heading No. 30.03).

2. The following goods are to be taken to fall within this Chapter and not within any other Chapter of the Schedule: 20

(a) activated natural mineral products;

(b) ceramic firing testers, fusible (for example, Seger cones);

(c) composite solvents and thinners for varnishes and similar products;

(d) cultured crystals (other than optical elements) weighing not less than 2.5 grams each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals; 25

(e) fluxes and other auxiliary preparations for soldering, brazing or welding;

(f) fusel oils; 30

(g) ink removers put up in packings for sale by retail;

(h) mixed alkylenes with a very low degree of polymerisation;

(i) pickling preparations for metal surfaces;

(k) plasters specially prepared for use in dentistry;

(l) prepared additives for mineral oils; 35

(m) prepared culture media for development of micro-organisms;

(n) prepared glazings, prepared dressings and prepared mordants of a kind used in textile, paper, leather or like industries;

(o) resin and resin acids and their derivatives other than ester gums falling within Heading No. 39.01/06; 40

(p) spirits of turpentine and other terpenic solvents produced by distillation or other treatment of coniferous woods;

(q) stencil correctors put up in packings for sale by retail;

(r) wood tars, wood tar oils and wood naphtha; and 45

(s) chemical elements of Chapter 28, (for example, silicon and selenium) doped for use in electronics, in the form of discs, wafers or similar forms, polished or not, whether or not coated with a uniform epitaxial layer.

5	Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
			Standard	U.K.	Other Preferential Areas	
10	(1)	(2)	(3)	(4)	(5)	(6)
15	38.01/19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:				
		(1) Not elsewhere specified	60%	..	..	..
20		(2) Activated carbon	60%	50%	50%	..
		(3) Anti-knock preparations and prepared additives for mineral oils	60%	..	..	..
		(4) Artificial graphite	60%	..	50%	..
25		(5) Compound catalysts	60%	50%	50%	..
		(6) Plasticisers, not elsewhere specified	60%	50%	50%	..
		(7) Prepared rubber chemicals	60%	50%	50%	..
		(8) Stockholm tar, refined	40%	..	..	..
30		(9) Water treatment chemicals, not elsewhere specified	60%	50%	50%	..

SECTION VII

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

CHAPTER 39

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

NOTES

- 40 1. This Chapter does not cover:
- (a) stamping foils of Heading No. 32.04/12;
 - (b) artificial waxes (Chapter 34);
 - (c) synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - 45 (d) saddlery or harness or travel goods, handbags or other receptacles falling within Chapter 42;
 - (e) plaits, wickerwork or other articles falling within Chapter 46;
 - (f) goods falling within Section XI (textiles and textile articles);

(g) footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops, fans or parts thereof or other articles falling within Section XII;

(h) imitation jewellery falling within Heading No. 71.16;

(ij) articles falling within Section XVI (machines and mechanical or electrical appliances); 5

(k) parts of aircraft or vehicles falling within Section XVII;

(l) optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;

(m) articles falling within Chapter 91 (for example, clock or watch cases); 10

(n) musical instruments or parts thereof or other articles falling within Chapter 92;

(o) furniture and other articles of Chapter 94;

(p) brushes or other articles falling within Chapter 96; 15

(q) articles falling within Chapter 97 (for example, toys, games and sports requisites); or

(r) buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98. 20

2. In Heading No. 39.01/06 "condensation, polycondensation, polyaddition, polymerisation and copolymerisation products" are to be taken to apply only to goods of a kind produced by chemical synthesis answering to one of the following descriptions: 25

(a) artificial plastics including artificial resins;

(b) silicones;

(c) resols, liquid polyisobutylene, and similar artificial polycondensation or polymerisation products.

3. Heading No. 39.01/06 is to be taken to apply to materials in the following forms only: 30

(a) liquid or pasty (including emulsions, dispersions and solutions);

(b) blocks, lumps, powders (including moulding powders), granules, flasks and similar bulk forms; 35

(c) monofil of which any cross-sectional dimension exceeds one millimetre; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked;

(d) plates, sheets, film, foil and strip (other than that classified in Heading No. 51.01/03 by the application of Note 4 to Chapter 51), whether or not printed or otherwise surface-worked, uncut or cut into rectangles but not further worked (even if, when so cut, they become articles ready for use); and 40

(e) waste and scrap.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
5					
10	39·01/06 Artificial resins such as condensation, polycondensation, polyaddition, polymerisation and copolymerisation products; artificial plastic materials, silicones; natural resins modified by fusion or esterification such as run gums or ester gums; regenerated cellulose; chemical derivatives of cellulose; vulcanised fibre; hardened proteins; chemical derivatives of natural rubber; other high polymers (including alginic acid, its salts and esters); linnoxyn	100%	..	..	..
15					
20	39·07 Articles of the materials described in Heading No. 39·01/06	100%	..	..	..

CHAPTER 40

Rubber, synthetic rubber, factice, and articles thereof

NOTES

- 25 1. Except where the context otherwise requires, throughout this Schedule "rubber" means the following products, whether or not vulcanised or hardened: natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.
- 30 2. This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI:
- 35 (a) knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting of rubberised knitted or crocheted fabric, of Heading No. 40.05/16); other elastic fabric or articles thereof;
- (b) textile hosepiping and similar textile tubing, internally coated or lined with rubber (Heading No. 59.01/15);
- (c) woven textile fabrics (other than the goods of Heading No. 40.05/16) impregnated, coated, covered or laminated with rubber:
- 40 (i) weighing not more than 1.5 kilograms per square metre; or
- (ii) weighing more than 1.5 kilograms per square metre and containing more than 50 per cent. by weight of textile material; and articles of those fabrics;
- 45 (d) felt impregnated or coated with rubber and containing more than 50 per cent. by weight of textile material and articles thereof;

(e) bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof;

(f) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof. 5

However, plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, and articles thereof, are to be classified in Chapter 40 provided that the textile fabric is present merely for reinforcing purposes. 10

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

(a) footwear or parts thereof falling within Chapter 64;

(b) headgear or parts thereof (including bathing caps) falling within Chapter 65; 15

(c) mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI;

(d) articles falling within Chapter 90, 92, 94 or 96;

(e) articles falling within Chapter 97 (other than sports gloves 20 and goods falling within sub-heading (2) of Heading No. 40.05/16); or

(f) buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.

4. In this Chapter, the expression "synthetic rubber" is to be taken to apply to: 25

(a) unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which, at a temperature between 18° and 29° C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one-and-a-half times their original length. 35

Such substances include cis-polyisoprene (IR), Polybutadiene (BR), polychlorobutadiene (CR), polybutadiene-styrene (SBR), polychlorobutadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) and butyl rubber (IIR);

(b) thioplasts (TM); and 40

(c) natural rubber modified by grafting or mixing with artificial plastic material, de-polymerised natural rubber, and mixtures of unsaturated synthetic substances with saturated synthetic high polymers, provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in 45 (a) above.

5. Heading No. 40.01/04 is to be taken not to apply to:

(a) natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance; however, latex merely stabilised or concentrated, and thermo-sensitive and electro-positive latex are to be classified in this Heading;

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

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

15 This condition is, however, not applicable to reclaimed, waste or scrap rubber falling within this Heading.

6. Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber are to be classified in Heading No. 40.05/16.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty preferential are protective
		Standard	U.K.	Other Areas	
(1)	(2)	(3)	(4)	(5)	(6)
40.01/04	Raw rubber, natural or synthetic; rubber latex, natural or synthetic (including mixtures thereof) whether or not pre-vulcanised; balata, gutta-percha and similar natural gums, factice derived from oils; reclaimed rubber; waste and scrap of unhardened rubber	40%	..	..	..
40.05/16	Preparations (including master batches) of natural or synthetic rubber; manufactures of natural or synthetic rubber, whether or not vulcanised or hardened, not elsewhere specified; waste and scrap of hardened rubber:				
	(1) Not elsewhere specified	100%	..	..	..
	(2) Rubber tyres and tubes for wheels of all kinds	100%	..	..	..
	(3) Transmission, conveyor or elevator belts or belting of vulcanised rubber	40%	..	..	..

SECTION VIII

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

CHAPTER 41

Raw hides and skins (other than furskins) and leather

NOTES

1. This Chapter does not cover:

(a) parings or similar waste, of raw hides or skins (Chapter 5);

(b) birdskins or parts of birdskins, with their feathers or down, falling within Chapter 5 or 67; or

(c) hides or skins, with the hair on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Heading No. 41.01, namely, raw hides or skins with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.

2. Throughout this Schedule, "composition leather" is to be taken to mean only substances with a basis of leather or leather fibre, in slabs, sheets or rolls.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	15
		Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	20
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheep-skins in the wool	Free	..	..	..
41.02/10	Bovine cattle leather (including buffalo leather) and equine leather; sheep and lamb skin leather, other kinds of leather including composition leather; parings and other waste of leather or of composition leather	60%	..	..	..	25 30

CHAPTER 42

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

35

NOTES

1. This Chapter does not cover:

(a) sterile surgical catgut and similar sterile suture materials (Heading No. 30.04/05);

(b) articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (Chapter 43);

(c) string or net bags of Section XI;

(d) articles falling within Chapter 64;

(e) headgear or parts thereof falling within Chapter 65;

(f) whips, riding-crops or other articles of Chapter 66;

(g) strings, skins for drums and the like, and other parts of musical instruments (Chapter 92);

45

(h) furniture or parts of furniture (Chapter 94);
 (i) articles falling within Chapter 97 (for example, toys, games and sports requisites); or

5 (k) buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within Chapter 71 or Heading No. 98.01/02.

2. In this Chapter, "other articles of leather" is to be taken to apply, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including watch
 10 straps.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
15					
	(1)	(2)	(3)	(4)	(5)
					(6)
20	42.01/06 Saddlery and harness, of any material; travel goods (for example; trunks and suit-cases), handbags, purses, brief-cases and similar containers (but excluding articles of basket-work and wicker-work); other articles of leather or of composition leather; articles				
25	made from gut or similar materials	100%	..	..	..

CHAPTER 43

Furskins and artificial fur; manufactures thereof

NOTES

1. Throughout this Schedule, references to furskins, other than to raw
 30 furskins, are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.

2. This Chapter does not cover:

(a) birdskins or parts of birdskins, with their feathers or down, falling within Chapter 5 or 67;

35 (b) raw hides or skins, with the hair on, of a kind falling within Chapter 41 [see Note 1 (c) to that Chapter];

(c) gloves consisting of leather and furskin or of leather and artificial fur (Chapter 42);

(d) articles falling within Chapter 64;

40 (e) headgear or parts thereof falling within Chapter 65; or

(f) articles falling within Chapter 97 (for example, toys, games and sports requisites).

3. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or
 45 artificial fur is attached on the outside except as mere trimming are to be classified in this Chapter.

4. Throughout this Schedule, "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving (Heading No. 58.04/10).

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	5
		Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	10
43.01/04	Furskins and artificial fur and articles made thereof	100%	..	..	..

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK 15

CHAPTER 44

Wood and articles of wood; wood charcoal

NOTES

20

1. This Chapter does not cover:

- (a) wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (Heading No. 12.07);
- (b) wood of a kind used primarily in dyeing or in tanning (Heading No. 13.01); 25
- (c) activated charcoal (Chapter 38);
- (d) articles falling within Chapter 46;
- (e) footwear or parts thereof falling within Chapter 64;
- (f) goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof); 30
- (g) goods falling within Chapter 68;
- (h) imitation jewellery falling within Heading No. 71.16;
- (i) goods falling within Section XVII (for example, wheelwrights' wares);
- (k) goods falling within Chapter 91 (for example, clocks and clock cases); 35
- (l) musical instruments or parts thereof (Chapter 92);
- (m) parts of firearms (Chapter 93);
- (n) furniture or parts thereof falling within Chapter 94;
- (o) articles falling within Chapter 97 (for example, toys, games and sports requisites); 40

(p) smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98; or

(q) wooden tools in which metal parts form the blade, working edge, working surface or other working part.

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

3. This Chapter covers articles of the respective descriptions of plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	
		Standard	U. K.	Other Preferential Areas		
20	(1)	(2)	(3)	(4)	(5)	(6)
25	44·01/28 Wood in the rough, fuel wood, wood waste and wood charcoal; wood flour and wood wool; sawn and dressed timber; veneered wood, plywood, cellular wood, improved wood and reconstituted wood; spools, bobbins and the like of turned wood; articles of wood, not elsewhere specified	60%	..	..	..	..

30 CHAPTER 45
Cork and articles of cork

NOTE

This Chapter does not cover:

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

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	
		Standard	U. K.	Other Preferential Areas		
40	(1)	(2)	(3)	(4)	(5)	(6)
45	45·01/04 Natural or agglomerated cork and articles thereof; waste cork	40%	..	..	..	..

CHAPTER 46

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

NOTES

1. In this Chapter, "plaiting materials" includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not strips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yarns, or monofil or strip of Chapter 51. 5
10

2. This Chapter does not cover:

(a) twine, cordage, ropes or cables, plaited or not (Heading No. 59.01/15);

(b) footwear or headgear or parts thereof falling within Chapter 64 or 65; 15

(c) vehicles and bodies for vehicles, of basketware (Chapter 87);
or

(d) furniture or parts thereof (Chapter 94).

3. Throughout this Schedule, "horsehair" means hair of the manes and tails of equine or bovine animals. 20

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
46.01/03	Articles made of plaiting materials, including matting, mats and screens, basketwork and wickerwork	60%	..	..	..

SECTION X

PAPER-MAKING MATERIAL; PAPER AND PAPER BOARD AND ARTICLES THEREOF

CHAPTER 47

Paper-making material

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material	40%	..	..	..
47.02	Waste paper and paperboard; scrap article of paper or of paperboard, fit only for use in paper-making	100%	..	..	..

CHAPTER 48

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

NOTES

1. This Chapter does not cover:
- 5 (a) stamping foils of Heading No. 32.04/12;
 (b) perfume and cosmetic papers (Chapter 33);
 (c) soap papers, paper impregnated or coated with detergent, and cellulose wadding impregnated with polishes, creams or similar preparations (Chapter 34);
- 10 (d) paper or paperboard, sensitised (Chapter 37);
 (e) paper-reinforced stratified artificial plastic sheeting, or vulcanised fibre or articles of such materials (Chapter 39);
 (f) goods falling within Chapter 42 (for example, travel goods);
 (g) articles falling within Chapter 46 (manufactures of plaiting material);
- 15 (h) paper yarn or textile articles of paper yarn (Section XI);
 (ii) abrasive paper of paper backed mica splittings (Chapter 68) (paper coated with mica powder is, however, to be classified in this Chapter);
- 20 (k) metal foil backed with paper or paperboard (Section XV);
 (l) perforated paper or paperboard for musical instruments (Chapter 92); or
 (m) goods falling within Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).
- 25 2. This Chapter cover, *inter alia*, paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, toilet paper in rolls or packets, cards for statistical machines, perforated paper and paperboard, cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or
- 30 pressed goods of wood pulp, and dress patterns.
3. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49.

35 Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective of duty areas
		Standard	U.K.	Other Preferential Areas	
40 (1)	(2)	(3)	(4)	(5)	(6)
48.01/21	Paper and paper board, all sorts, whether in rolls, sheets or cut to size or shape (including cellulose wadding, composite paper or paperboard and impregnated, coated, corrugated, embossed, perforated, surface coloured or decorated, ruled or printed paper or paperboard); filter blocks, slabs and plates of paper pulp; building board of wood pulp or vegetable fibre whether or not bonded with natural or artificial resins or similar binders; stationery made of paper or paperboard; articles not elsewhere specified, of paper, paperboard, paper pulp or cellulose wadding:				
60	(i) Not elsewhere specified	100%	..	..	..

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
48.01/21 -contd.	(2) Newsprint containing mechanical wood pulp amounting to not less than 70 per cent. of the fibre content (excluding chrome, marble, flint, poster, stereo and art paper)	40%	..	..	..
	(3) Other printing and writing paper	60%	..	..	..

CHAPTER 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

NOTES

1. This Chapter does not cover:
 - (a) paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48);
 - (b) playing cards or other goods falling within Chapter 97; or
 - (c) original engravings, prints or lithographs, postage, revenue or similar stamps, antiques of an age exceeding one hundred years or other articles falling within Chapter 99.
 2. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within Heading No. 49.01 and not within Heading No. 49.02.
 3. Heading No. 49.01 is to be extended to apply to:
 - (a) a collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) a pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.
- However, printed pictures or illustrations not bearing a text, in the form of signatures or separate sheets, fall in Heading No. 49.08/11.
4. Headings Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within Heading No. 49.08/11.

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

6. In Heading No. 49.04/06, "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.

7. For the purposes of Heading No. 49.08/11, "picture postcards" means cards consisting essentially of an illustration and bearing printed indications of their use.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
15	49.01 Printed books, booklets, brochures, pamphlets and leaflets	Free	..	..	..
20	49.02 Newspapers, journals and periodicals, whether or not illustrated	Free	..	..	..
	49.03 Children's picture books and painting books	Free	..	..	..
25	49.04/06 Music, printed or in manuscript, whether or not bound or illustrated; maps and charts of all kinds (including atlases and printed globes); plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts	Free	..	..	..
30					
35	49.07 Unused postage, revenue and similar stamps of current or new issue in India; stamp-impressed paper; banknotes, stock, share and bond certificates, and similar documents of title; cheque books	100%	..	..	..
40	49.08/11 Transfers (De calcomanias); picture postcards, Christmas and other picture greeting cards, calendars, printed pictures and photographs; other printed matter, including trade catalogues and advertising material	100%	..	..	..
45					

SECTION XI

TEXTILES AND TEXTILE ARTICLES

NOTES

50 1. This Section does not cover:

(a) animal brush making bristles or hair, horsehair or horsehair waste (Chapter 5);

(b) human hair or articles of human hair (Chapter 5 or 67), except straining cloth of a kind commonly used in oil presses and the like (Heading No. 59.16/17);

(c) vegetable materials falling within Chapter 14;

(d) asbestos falling within Chapter 25 or articles of asbestos and the following products falling within Chapter 68:

fabricated asbestos and articles thereof (for example asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures; friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials;

(e) articles falling within Heading No. 30.04/05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials);

(f) sensitised textile fabric (Chapter 37);

(g) monofil of which any cross-sectional dimension exceeds one millimetre and strip (artificial straw and the like) of a width exceeding 5 millimetres, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46);

(h) woven textile fabrics, felt, bonded fibre or bonded yarn fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40;

(i) skins with their wool on (Chapter 41 or 43) or articles of fur skin, artificial fur or articles thereof, falling within Chapter 43;

(k) articles of textile materials falling within Chapter 42 (saddlery, harness, travel goods, haversacks, handbags and similar containers);

(l) products and articles of Chapter 48 (for examples, cellulose wadding);

(m) footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64;

(n) headgear or parts thereof falling within Chapter 65;

(o) hair nets (Chapter 65 or 67, as the case may be);

(p) goods falling within Chapter 67;

(q) abrasive-coated threads, cords or fabric (Chapter 68);

(r) glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

(s) articles falling within Chapter 94 (furniture and bedding); or

(t) articles falling within Chapter 97 (for example, toys, games and sports requisites).

2. (A) Goods classifiable in any Heading in Chapters 50 to 57 and of a mixture of two or more different textile materials are to be classified according to the following rules:

5 (a) goods containing more than 10 per cent. by weight of silk, noil or other waste silk or any combination thereof are to be classified in Chapter 50, and, for the purposes of classification in that Chapter, as if consisting wholly of that one of those materials which predominates in weight;

10 (b) all other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.

(B) For the purposes of the above rules:

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

20 (b) where a Heading in question refers to goods of different textile materials (for example, silk and waste silk or carded sheep's or lambs' wool), all those materials shall be treated as being one and the same;

(c) except as provided in (B) (a) above, the weight of constituents other than textile materials is not to be included in the weight of the goods.

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

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

30 (a) of silk, noil or other waste silk, of a weight exceeding 2 grams per metre (18,000 denier);

(b) of man-made fibres (including yarn of two or more monofil of Chapter 51), of a weight exceeding one gram per metre (9,000 denier);

35 (c) of true hemp or flax:

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

40 (ii) not polished or glazed and of a weight exceeding 2 grams per metre;

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

(e) of other vegetable fibres, of a weight exceeding 2 grams per metre; or

(f) reinforced with metal.

(B) Exceptions:

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

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

(c) silkworm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;

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

(e) chenille yarn and gimped yarn.

4. For the purposes of this Section, "made up" means:

(a) cut otherwise than into rectangles;

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

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

(d) cut to size and having undergone a process of drawn thread work;

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

5. The Headings of Chapters 50 to 57 and, except where the context otherwise requires, the Headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 4 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.

CHAPTER 50

Silk and waste silk

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
50.01	Silk-worm cocoons suitable for reeling	50% plus Rs. 8.80 per kilogram	..	..	December 31st, 1979.
50.02	Raw Silk (not thrown)	30%	..	..	December 31st, 1979.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are Preferential protective Areas
		Standard	U.K.	Other	
(1)	(2)	(3)	(4)	(5)	(6)
10	50-03/07 Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags); silk yarn	50% plus Rs. 8.80 per kilogram	..	..	December 31st, 1979
	50-08 Silk worm gut and imitation catgut of silk	100%	..	..	..
15	50-09/10 Woven fabrics of silk including waste silk and noil silk :				
20	(1) Fabrics, not elsewhere specified, containing more than 90 per cent. of silk, including such fabrics embroidered with yarn of <u>man-made fibres.</u>	100% Plus Rs. 18.70 per kilogram	..	..	December 31st, 1979
25	(2) Fabrics, not elsewhere specified, containing more than 10 per cent. and not more than 90 per cent. silk.	100%	..	..	..

CHAPTER 51

Man-made fibres (continuous)

NOTES

- 30 1. Throughout this Schedule, "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing processes, either:
- (a) by polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or
- 35 (b) by chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.
2. Heading No. 51.01/03 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.
- 40 3. "Yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).
- 45 4. Monofil of which any cross-sectional dimension exceeds one millimetre is to be classified in Chapter 39.
- Strip (artificial straw and the like) of man-made fibre materials is to be classified in Heading No. 51.01/03 when of a width not exceeding 5 millimetres and in Chapter 39 in other cases.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates are protective	5
		Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	
51·01/03	Yarn of man-made fibres (continuous) ; monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials	100%	..	..	..	19
51·04	Woven fabrics of man-made fibres (continuous) ; including woven fabrics of monofil or strip of Heading No. 51·01/03	100%	..	..	..	15

CHAPTER 52

Metallised textiles

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates are protective	20
		Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	
52·01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process	100%	..	..	..	25
52·02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	100%	..	..	..	30

CHAPTER 53

Wool and other animal hair

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates are protective	35
		Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	
53·01/05	Sheep's or lambs' wool and other animal hair, whether or not carded or combed, and waste of such wool or of animal hair, whether or not pulled or garnetted (including pulled or garnetted rags):					40
	(1) Not elsewhere specified	60%	..	..	..	45
	(2) Wool, raw and wool tops	40%	..	..	..
53·06/10	Yarn of sheep's or lambs' wool, or horsehair or of other animal hair	60%	..	..	..
53·11/13	Woven fabrics of sheep's or lambs' wool, of horsehair or of other animal hair	100%	..	..	..	50

CHAPTER 54
Flax and ramie

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
54-01/02	Flax and ramie, raw or processed but not spun; flax tow and waste and ramie noils and waste (including pulled or garnetted rags)	40%	..	..	..
54-03/04	Flax or ramie yarn	60%	..	..	..
54-05	Woven fabrics of flax or of ramie	100%	..	..	..

15

CHAPTER 55

Cotton

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
55-01/04	Cotton whether or not carded or combed; cotton linters and waste	40%	..	..	..
55-05/06	Cotton yarn	60%	..	..	..
55-07/09	Woven fabrics of cotton.	100%	..	..	..

CHAPTER 56

Man-made fibres (discontinuous)

NOTE

30 In Heading No. 56.01/04 "continuous filament tow" is to be taken to apply only to continuous filament tow of man-made fibres, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

- (a) length of tow exceeding 2 metres;
- 35 (b) twist less than 5 turns per metre;
- (c) weight per filament less than 6.6 milligrams per metre (60 denier);
- (d) in the case of filaments described in Note 1(a) to Chapter 51, the tow must be drawn, that is to say, be incapable of being stretched by more than 100 per cent. of its length; and
- 40 (e) the total weight of tow more than 2 grams per metre (18,000 denier):

Tow of a length not exceeding 2 metres is also to be classified in this Heading.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
56.01/04	Man-made fibres (discontinuous) and waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous) whether or not carded or combed or otherwise prepared for spinning; continuous filament tow,	100%	..	..	10
56.05/06	Yarn of man-made fibres (discontinuous or waste)	100%	..	..	15
56.07	Woven fabrics of man-made fibres (discontinuous or waste)	100%	..	..	..

CHAPTER 57

Other vegetable textile material, paper yarn and woven fabrics of paper yarn.

Heading No.	Sub-heading No. and description of article	Rates of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
57.01/04	Hemp, jute and other vegetable textile fibres, raw or processed, but not spun; tow and waste of such fibres.	40%	..	..	20
57.05/08	Yarn of hemp of jute or of other vegetable textile fibres; paper yarn	60%	..	..	30
57.09/12	Woven fabrics of hemp, of jute or of other vegetable textile fibres; woven fabrics of paper yarn	100%	..	..	..

CHAPTER 58

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

NOTES

1. The Headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within Heading No. 58.04/10. 40

2. In Heading No. 58.01/03, "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purpose. This Heading is to be taken not to apply to felt carpets, which fall within Chapter 59. 45

3. For the purposes of Heading No. 58.04/10, "narrow woven fabrics" means:

- (a) woven fabrics of a width not exceeding 30 centimetres, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or made otherwise) on both edges;
- (b) tubular woven fabrics of a flattened width not exceeding 30 centimetres; and
- (c) bias binding with folded edges, of a width when unfolded not exceeding 30 centimetres.

10 Narrow woven fabrics in the form of fringes are to be treated as falling within this Heading.

4. Heading No. 58.04/10 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within Heading No. 59.01/15.

15 5. In Heading No. 58.04/10, "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The Heading is to be taken not to apply to needlework tapestry (Heading No. 58.01/03).

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

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
25					
30	58.01/03 Carpets, carpeting, rugs, mats and matting (made up or not); tapestries.	100 %	..	..	..
35	58.04/10 File and chenille fabrics, narrow woven fabrics and other narrow fabrics; labels, badges and the like; chenille yarn (including flock chenille yarn); gimped yarn; braids; trimmings; net fabrics; lace; embroidery	100 %	..	..	..

CHAPTER 59

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

NOTES

1. For the purposes of this Chapter, "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and Heading No. 58.04/10, the braids and trimmings in the piece, the tulle and other net fabrics and lace of Heading No. 58.04/10 and the knitted and crocheted fabrics of Chapter 60.

2. Heading No. 59.01/15 covers:

(i) textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials whatever the weight per square metre and whatever the nature of the plastic material (compact, foam, sponge or expanded); and

(ii) textile fabrics otherwise impregnated or coated; painted canvas, being theatrical scenery, studio back-cloths or the like.

It does not, however, cover:

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

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

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

Sub-paragraph (ii) above does not apply to:

20

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

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

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

(d) fabrics finished with normal dressings having a basis of amy-laceous or similar substances.

30

3. Heading No. 59.16/17 is to be taken not to apply to:

(a) transmission, conveyor or elevator belting of a thickness of less than 3 millimetres; or

(b) transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (Heading No. 40.05/16).

35

4. In Heading No. 59:16/17, the expression "textile fabrics and textile articles, of a kind commonly used in machinery or plant" is to be taken to apply to the following goods which are to be taken as not falling within any other Heading of Section XI:

- 5 (a) textile products (other than those having the character¹ of the products of Chapter 59), the following only:
- (i) textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant;
- 10 (ii) bolting cloth;
- (iii) straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair;
- 15 (iv) woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft;
- (v) textile fabrics reinforced with metal, of a kind commonly used in machinery or plant;
- 20 (vi) textile fabrics of the metallised yarn falling within Heading No. 52.01 of a kind commonly used in paper-making or other machinery;
- 25 (vii) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials;
- (b) textile articles (other than wicks, textile hose-piping and transmission, conveyor or elevator belts or belting) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts).

30 Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	
		Standard	U.K.	Other Preferential Areas		
35	(1)	(2)	(3)	(4)	(5)	(6)
40	59.01/15 Wadding, felt, bonded fibre fabrics, similar bonded yarn fabrics, twine, cordage, ropes and cables, and articles thereof (including nets and netting); impregnated, coated; covered or laminated textile elastic fabrics, wicks and textile hose piping	100%	..	..	..	..
45	59.16/17 Transmission, conveyor or elevator, belts or belting, of textile material, whether or not strengthened with metal or other material; textile fabrics and textile articles, of a kind commonly used in machinery or plant.	40%	..	..	..	..

CHAPTER 60

Knitted and crocheted goods

NOTES

1. This Chapter does not cover:

- (a) crochet lace of Heading No. 58.04/10; 5
- (b) knitted or crocheted goods falling within Chapter 59;
- (c) corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters or the like (Chapter 61);
- (d) old clothing or other articles falling within Heading No. 63.01; or 10
- (e) orthopaedic appliances, surgical belts, trusses or the like (Heading No. 90.19).

2. This Chapter is to be taken to apply to knitted or crocheted articles and to parts thereof:

- (a) knitted or crocheted directly to shape, whether imported as 15 separate items or in the form of a number of items in the length;
- (b) made up, by sewing or otherwise.

3. This Chapter includes goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like. 20

4. For the purposes of this Chapter:

- (a) "elastic" means consisting of textile materials combined with rubber threads; and
- (b) "rubberised" means impregnated, coated, covered or laminated with rubber; or made with textile thread impregnated, coated or 25 covered with rubber.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
60.01/06	Knitted or crocheted fabric, whether or not elastic or rubberised; undergarments and outer garments, gloves, stockings and the like, knitted or crocheted, or made of knitted or crocheted fabric	100%	..	..	..

CHAPTER 61

Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods 40

NOTES

1. This Chapter applies to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of Heading No. 58.04/10, tulle or other net fabrics and lace) or of fabric of metal thread, but does not apply to articles of knitted or crocheted material other than corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like. 45

2. This Chapter does not cover:

(a) old clothing or other articles falling within Heading No. 63.01; or

(b) orthopaedic appliances, surgical belts, trusses or the like (Heading No. 90.19).

3. This Chapter is to be taken to apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter.

Corsets and like articles referred to in Note 1 to this Chapter, however, also include fabrics knitted or crocheted to shape for making such articles whether imported as separate items or in the form of a number of items in the length.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
20 61.01/11	Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods falling within Chapter 60	100%			

CHAPTER 62

Other made up textile articles

NOTES

1. This Chapter applies to the articles of the kind described therein only when made up of any textile fabric (other than felt and bonded fabric or similar bonded yarn fabrics) or of the braids or trimmings of Heading No. 58.04/10, not being knitted or crocheted goods.

2. This Chapter does not cover goods falling within Chapter 58, 59 or 61 or Heading No. 63.01.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
40 62.01/05	Other made up textile articles including travelling rugs, blankets, household linen, curtains and other furnishing articles; sacks and bags; tarpaulins, tents and camping goods	100%			

CHAPTER 63

Old clothing and other textile articles; rags

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	5
		Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	
63·01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within Chapter 58), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk packings.	100%	..	..	..	10
63·02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables.	40%	..	..	..	15
						20

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES 25
OF HUMAN HAIR; FANS

CHAPTER 64

Footwear, gaiters and the like; parts of such articles

NOTES

1. This Chapter does not cover:

(a) footwear, without applied soles, knitted or crocheted (Chapter 60) or of other textile fabric (except felt or bonded fibre or similar bonded yarn fabrics) (Chapter 62);

(b) old footwear falling within Heading No. 63·01;

(c) articles of asbestos (Chapter 68);

(d) orthopaedic footwear or other orthopaedic appliances, or parts thereof (Heading No. 90.91); or

(e) toys and skating boots with skates attached (Chapter 97).

2. In this Chapter, "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate Headings) or buttons or other goods falling within Heading No. 98.01/02.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
5					
	(1)	(2)	(3)	(4)	(5)
10	64.01/06 Footwear, all sorts, of any material except asbestos and parts thereof of any material except asbestos or metal; gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	100%	..	..	..

CHAPTER 65

Headgear and parts thereof

15

NOTE

This Chapter does not cover:

- (a) old headgear falling within Heading No. 63.01;
- (b) hair nets of human hair (Chapter 67);
- (c) asbestos headgear (Chapter 68); or
- 20 (d) dolls' hats or other toy hats, or carnival articles of Chapter 97.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
25					
	(1)	(2)	(3)	(4)	(5)
	65.01/07 Headgear and parts thereof including hair nets	100%	..	..	..

CHAPTER 66

30 *Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof*

NOTES

1. This Chapter does not cover:
 - (a) measure walking-sticks or the like (Heading No. 90.16);
 - 35 (b) firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
 - (c) goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).
2. This Chapter does not apply to parts, trimmings or accessories of

40 textile material, nor to covers, tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within this Chapter are to be classified separately and are not to be treated as forming part of those articles.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
66-01/03	Umbrellas and sunshades, all sorts; walking-sticks and the like; parts, fittings, trimmings and accessories of the foregoing	100%	..	..	10

CHAPTER 67

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

NOTE

- This Chapter does not cover: 15
- (a) straining cloth (Heading No. 59-16/17);
 - (b) floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) footwear (Chapter 64);
 - (d) headgear (Chapter 65); 20
 - (e) feather dusters, powder-puffs or hair sieves (Chapter 96);
 - (f) toys, sports requisites or carnival articles (Chapter 97);
 - (g) goods (for example, bedding) in which feathers or down constitute only filling or padding;
 - (h) articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding; 25
 - (i) articles of glass (Chapter 70); or
 - (k) artificial flowers, foliage or fruit of pottery, stone, metal, wood, or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, gluing or similar methods. 30

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
67-01/05	Skins and other parts of birds with their feathers or down; prepared feathers and down and articles made of feathers or of down; artificial flowers; human or animal hair; worked; articles of human hair; wigs and the like; and animal hair prepared for use in making them; fans (non-mechanical)	100%	..	..	40
					45

SECTION XIII

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

CHAPTER 68

5 *Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials*

NOTE

This Chapter does not cover:

- 10 (a) goods falling within Chapter 25;
- (b) coated or impregnated paper falling within Chapter 48 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
- 15 (c) coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bituminised or asphalted fabric);
- (d) articles falling within Chapter 71;
- (e) tools or parts of tools, falling within Chapter 82;
- (f) lithographic stones of Heading No. 84 34;
- 20 (g) electrical insulators or fittings of insulating material falling within Heading No. 85 18/27;
- (h) dental burrs (Heading No. 90 17/18);
- (i) goods falling within Chapter 91 (for example, clocks and clock cases);
- (k) articles falling within Chapter 95;
- 25 (l) articles falling within Chapter 97 (for example, toys, games and sports requisites);
- (m) goods falling within Headings Nos. 98.01/02 and 98.03/09 (for example, buttons, slate pencils or drawing slates); or
- (n) works of art, collectors' pieces or antiques (Chapter 99).

30 Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
35 (1)	(2)	(3)	(4)	(5)	(6)
40 68 01/16	Articles of natural or artificial stone, of agglomerated natural or artificial abrasives, of plastering material, of cement, of concrete, of asbestos, of asbestos-cement or cellulose fibre-cement, or of mica; articles of vegetable materials agglomerated with mineral binders; mineral wools; expanded mineral materials; articles of other mineral substances, not elsewhere specified or included:				
50 (1)	Not elsewhere specified	100%			
55 (2)	Grinding stones, grinding wheels and the like, of natural stone, of agglomerated natural or artificial abrasives, and segments or other finished parts of such stones and wheels but excluding hand polishing stones, whetstones, oilstones, and hones	40%			

CHAPTER 69

Ceramic products

NOTES

1. The Headings of this Chapter are to be taken to apply only to ceramic products which have been fired after shaping. Headings Nos. 5 69.04/08, 69.09 and 69.10/14 are to be taken to apply only to such products other than heat-insulating goods and refractory goods.

2. This Chapter does not cover:

- (a) goods falling within Chapter 71 (for example, imitation jewellery); 10
- (b) cermets falling within Chapter 81;
- (c) electrical insulators or fittings of insulating material falling within Heading No. 85.18/27;
- (d) artificial teeth (Heading No. 90.19);
- (e) goods falling within Chapter 91 (for example, clocks and clock cases); 15
- (f) articles falling within Chapter 97 (for example, toys, games and sports requisites);
- (g) smoking pipes, buttons or other articles falling within Chapter 98; or 20
- (h) original statuary, collectors' pieces or antiques (Chapter 99).

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
69.01/02	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite); refractory bricks, blocks, tiles and similar refractory constructional goods	60%	..	..	30 35
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods)	60%	..	..	40
69.04/08	Building bricks, roofing tiles, earth and wall tiles and other constructional goods; piping, conduits and guttering (including angles, bends and similar fittings)	100%	..	..	45
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods	60%	..	..	50
69.10/14	Other articles including sanitary fixtures, tableware and domestic-ware	100%	..	..	..

CHAPTER 70

Glass and glassware

NOTES

1. This Chapter does not cover:

- 5 (a) ceramic enamels (Heading No. 32.04/12);
 (b) goods falling within Chapter 71 (for example, imitation jewellery);
 (c) electrical insulators or fittings of insulating material falling within Heading No. 85.18/27;
 10 (d) hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90;
 (e) toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of that Chapter); or
 15 (f) buttons, fitted vacuum flasks, scent or similar sprays or other articles falling within Chapter 98.

2. For the purposes of Heading No. 70.20, the expression "wool" means:

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

25 Mineral wools which do not comply with the above specifications fall in Chapter 68.

3. For the purposes of this Schedule, "glass" is to be taken to extend to fused quartz and fused silica.

30 Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
35 (1)	(2)	(3)	(4)	(5)	(6)
70.01/16	Glass and glassware, including containers for the conveyance or packing of goods, envelopes for electric lamps, electronic valves or the like, inners for vacuum flasks, articles of stationery, illuminating glassware, optical elements of glass not optically worked nor of optical glass, clock and watch glasses and bricks, tiles, slabs and similar articles of a kind commonly used in building	100%	..	..	..
70.17/18	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules; optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses	60%	..	..	..

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
70.19	Glass beads, imitation pearls, imitation-precious and semi-precious stones, and similar fancy or decorative glasswares, and articles of glassware made therefrom; glass cubes and small glass plates, for decorative purposes; artificial eyes of glass, excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini)				10 15
70.20	Glass fibre (including wool); yarns, fabrics, and articles made therefrom	60%			20
70.21	Other articles of glass	100%			

SECTION XIV

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN 25

CHAPTER 71

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

NOTES

1. Subject to Note 1 (a) to Section VI and except as provided below, 30
all articles consisting wholly or partly:

(a) of pearls or of precious or semi-precious stones (natural, synthetic, or reconstructed); or

(b) of precious metal or of rolled precious metals, are to be classified within this Chapter and not within any other Chapter. 35

2. This Chapter does not cover:

(a) amalgams of precious metal, and colloidal precious metal (Chapter 28);

(b) sterile surgical suture materials, dental fillings and other goods falling in Chapter 30; 40

(c) goods falling within Chapter 32, (for example, lustres);

(d) handbags and other articles falling within Chapter 42;

(e) goods of Chapter 43;

(f) goods falling within Section XI (textiles and textile articles);

(g) footwear (Chapter 64) and headgear (Chapter 65); 45

(h) umbrellas, walking-sticks and other articles falling within Chapter 66;

(ij) fans and hand screens of Chapter 67;

(k) coin (Chapter 72 or 99);

5 (l) abrasive goods falling within Chapter 68 or 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; machinery, mechanical appliances and electrical
10 goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed);

(m) goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments);

15 (n) arms or parts thereof (Chapter 93);

(o) articles covered by Note 2 to Chapter 97;

(p) articles falling within Chapter 98 other than buttons, studs, cuff-links, combs, hair-slides and the like; or

20 (q) original sculptures and statuary and collectors' pieces (Heading No. 99·04/05) and antiques of an age exceeding one hundred years (Heading No. 99·06) other than pearls or precious or semi-precious stones.

3. (a) "Pearls" is to be taken to include cultured pearls.

25 (b) "Precious metal" means silver, gold, platinum and other metals of the platinum group, namely, iridium, osmium, palladium, rhodium and ruthenium.

4. For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as
30 much as two per cent., by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) an alloy containing two per cent. or more, by weight, of platinum is to be treated only as an alloy of platinum;

35 (b) an alloy containing two per cent. or more, by weight, of gold but no platinum, or less than two per cent., by weight, of platinum, is to be treated only as an alloy of gold;

(c) other alloys containing two per cent. or more, by weight, of silver are to be treated as alloys of silver.

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

5. Except where the context otherwise requires, any reference in these Notes or elsewhere in this Schedule to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with Note 4 above, but not to rolled precious metal or to base metal or non- 5 metals coated or plated with precious metal.

6. "Rolled precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. This expression is also to be taken to cover base metal inlaid 10 with precious metal.

7. (a) In Heading No. 71.12/15, "jewellery, goldsmiths' and silversmiths' wares and other articles of precious metal or rolled precious metal and parts thereof" does not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as 15 minor fittings or minor ornamentation (for example, monograms, ferrules and rims). "Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)" does not cover articles containing precious metal or rolled precious metal (other than as minor constituents). 20

(b) For the purposes of this Heading, "jewellery" means:

(i) any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, broaches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and 25

(ii) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

(c) For the purposes of this Heading, "goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, 30 smokers' requisites and other articles of household, office or religious use.

8. For the purposes of Heading No. 71.16, "imitation jewellery" means articles of jewellery within the meaning of paragraph (b)(i) of Note 7 above (but not including buttons, studs, cuff-links, dress combs, hair-slides or the like of Headings Nos. 98.01/02 and 98.12/14), not in- 35 corporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed;

(a) wholly or partly of base metal, whether or not plated with precious metal; or 40

(b) of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly.

9. Cases, boxes and similar containers imported with articles of this 45 Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate Headings.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
5					
10	71-01 Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport):				
	(1) Real pearls, raw or unworked	40%	..	..	..
	(2) Cultured pearls, raw or unworked	40%	..	..	..
	(3) Real and cultured pearls, worked	60%	..	..	..
15	71-02 Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):				
20	(1) Emeralds, sapphires and rubies, unworked or uncut	40%	..	..	..
25	(2) Diamonds, unworked or uncut, including sawn diamonds which require further cutting or faceting, but excluding industrial diamonds	40%	..	..	..
	(3) Industrial diamonds	40%	..	..	..
30	(4) Precious and semi-precious stones not elsewhere specified, unworked	40%	..	..	..
	(5) Precious and semi-precious stones, cut or otherwise worked	60%	..	..	..
35	71-03 Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	60%	..	..	..
40	71-04 Dust and powder of natural or synthetic precious or semi-precious stones	60%	..	..	..
45	71-05/11 Precious metals, namely, silver, gold and platinum, and other metals of the platinum group, rolled precious metals, silver gilt and platinum plated gold or silver, unwrought, or semi-manufactured; jewelers' sweepings and other waste and scrap of precious metal:				
50	(1) Not elsewhere specified	100%	..	..	..
	(2) Platinum and other metals of the platinum group	60%	..	..	..
55	71-12/15 Jewellery, goldsmiths' and silversmiths' wares and other articles, of precious metal or rolled precious metal, and parts thereof; articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	100%	..	..	..
60	71-16 Imitation jewellery	100%	..	..	..

CHAPTER 72

Coin

NOTE

This Chapter does not cover collectors' pieces (Heading No. 99·04/05).

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	5 10
		Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	
72·01	Coin:					
	(1) Not elsewhere specified	100%	..	..	..
	(2) Current coin of the Government of India	Free	..	..	..	15

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

NOTES

1. This Section does not cover:

(a) prepared paints, inks or other products with a basis of 20 metallic flakes or powder falling within Heading No. 32·04/12 or 32·13;

(b) ferro-cerium or other pyrophoric alloys (Chapter 36);

(c) headgear or parts thereof falling within Chapter 65;

(d) umbrella frames and other goods (parts, fittings, trimmings 25 and accessories of umbrellas, sunshades, walking-sticks and the like) falling within Chapter 66;

(e) goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery);

(f) articles falling within Section XVI (machinery, mechanical 30 appliances and electrical goods);

(g) assembled railway or tramway track (Heading No. 86·10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft);

(h) instruments or apparatus of base metal of a kind falling 35 within Section XVIII, including clock and watch springs;

(ij) lead shot prepared for ammunition (Chapter 93) or other articles falling within Section XIX (arms and ammunition);

(k) articles falling within Chapter 94 (furniture and mattress supports);

(l) hand sieves (Chapter 96);

(m) articles falling within Chapter 97 (for example, toys, games and sports requisites); or

(n) buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.

40

45

2. Throughout this Schedule, "parts of general use" means:

(a) goods described in Headings Nos. 73:20, 73:25, 73:29, 73:31 and 73:32 and similar goods of other base metals;

5 (b) springs and leaves for springs, of base metal, other than clock and watch springs (Chapter 91); and

(c) goods described in Sub-heading No. (1) of Heading No. 83:01/15.

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

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

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

15 (a) an alloy of base metals containing more than 10 per cent., by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals;

20 (b) any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

25 (c) an alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(d) in this Section, the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting (other than cermets).

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

5. Classification of composite articles:

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

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

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

(c) a cermet falling within Chapter 81 is regarded as a single base metal.

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

CHAPTER 73

iron and steel and articles thereof

5

NOTES

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

(a) "pig iron" and "cast iron" (Heading No. 73·01)

a ferrous product containing, by weight, 1·9 per cent. or more of carbon, and which may contain one or more of the following elements within the weight limits specified:

less than 15 per cent. phosphorus,

not more than 8 per cent. silicon,

not more than 6 per cent. manganese,

15

not more than 30 per cent. chromium,

not more than 40 per cent. tungsten, and

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

20

However, the ferrous alloys known as "non-distorting tool steels" containing, by weight, 1·9 per cent. or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate Headings;

(b) "spiegeleisen" (Heading No. 73·01):

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

25

(c) "ferro-alloys" (Heading No. 73·02):

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

more than 8 per cent. of silicon, or

more than 30 per cent. of manganese, or

more than 30 per cent. of chromium, or

35

more than 40 per cent. of tungsten, or

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

40

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

(d) "alloy steel" (Heading No. 73:15):

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

- 5 more than 2 per cent. of manganese and silicon, taken together, or
- 2.00 per cent. or more of manganese, or
 2.00 per cent. or more of silicon, or
 0.50 per cent. or more of nickel, or
 0.50 per cent. or more of chromium, or
 10 0.10 per cent. or more of molybdenum, or
 0.10 per cent. or more of vanadium, or
 0.30 per cent. or more of tungsten, or
 0.30 per cent. or more of cobalt, or
 0.30 per cent. or more of aluminium, or
 15 0.40 per cent. or more of copper, or
 0.10 per cent. or more of lead, or
 0.12 per cent. or more of phosphorus, or
 0.10 per cent. or more of sulphur, or
- 20 0.20 per cent. or more of phosphorus and sulphur, taken together, or
 0.10 per cent. or more of other elements, taken separately;

(e) "high carbon steel" (Heading No. 73:15):

25 steel containing, by weight, not less than 0.60 per cent. of carbon and having a content, by weight, less than 0.04 per cent. of phosphorus and sulphur taken separately and less than 0.07 per cent. of these elements taken together;

(f) "puddled bars" and "pilings" (Heading No. 73:06/07):

- 30 products for rolling, forging or re-melting obtained either:
- (i) by shingling balls of puddled iron to remove the slag arising during puddling, or
- (ii) by roughly welding together by means of hot-rolling, packets of scrap iron or steel or puddled iron;

(g) "ingots" (Heading No. 73:06/07):

35 products for rolling or forging obtained by casting into moulds;

(h) "blooms" and "billets" (Heading No. 73:06/07):

40 semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 square millimetres and of such dimensions that the thickness exceeds one-quarter of the width;

(ij) "slabs and sheet bars" (including tinplate bars) (Heading No. 73:06/07):

45 semi-finished products of rectangular section, of a thickness not less than 6 millimetres, of a width not less than 150 millimetres and of such dimensions that the thickness does not exceed one-quarter of the width;

(k) "coils for re-rolling" (Heading No. 73.08):

coiled semi-finished hot-rolled products, of rectangular section, not less than 1.5 millimetres thick, of a width exceeding 500 millimetres and of a weight of not less than 500 kilograms per piece; 5

(l) "universal plates" (Heading No. 73.09):

products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5 millimetres but not exceeding 100 millimetres, and of a width exceeding 150 millimetres but not exceeding 1,200 millimetres; 10

(m) "hoop and strip" (Heading No. 73:12):

rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding 6 millimetres, of width not exceeding 500 millimetres and of such dimensions that the thickness does not exceed one-tenth of the width, in 15 straight strips, coils or flattened coils;

(n) "sheets and plates" (Heading No. 73:13):

rolled products [other than coils for re-rolling as defined in paragraph (k) above] of any thickness and, if in rectangles, of a width exceeding 500 millimetres. 20

Heading No. 73:13 is to be taken to apply, *inter alia*, to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other Headings: 25

(o) "wire" (Heading No. 73:14):

cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 millimetres. In the case of Headings Nos. 73:25, and 73:26 and 73:27/28, however, "wire" is deemed to include rolled products 30 of the same dimensions;

(p) "bars and rods" (including wire rod) (Heading No. 73:10):

products of solid section which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, 35 segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.

The expression also includes concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deforma- 40 tions produced during the rolling process correspond to the above definition;

(q) "hollow mining drill steel" (Heading No. 73:10):

steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 45 millimetres but does not exceed 50 millimetres, and of which the greatest internal dimension does not exceed one-third of the greatest external dimension. Other steel hollow bars are to be treated as falling within Heading No. 73:17/19;

(r) "angles, shapes and sections" (Heading No. 73.11):

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

10 2. Headings Nos. 73.06/07 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (Heading No. 73.15).

3. Iron and steel products of the kind described in any of the Headings Nos. 73.06/07 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.

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

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
25	73.01 Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms	40%	..	..	..
	73.02 Ferro-alloys	40%	..	..	..
30	73.03/05 Waste and scrap metal, shot and angular grit (whether or not graded); wire pellets, iron or steel powders; sponge iron or steel	40%	..	..	..
35	73.06/07 Puddled bars, pilings, ingots, blocks, lumps and similar forms, blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel pieces roughly shaped by forging, of iron or steel:				
	(1) Not elsewhere specified	40%	..	..	..
40	(2) Pieces roughly shaped by forging, of iron or steel	60%	..	..	..
	73.08 Iron or steel coils for re-rolling	40%	..	..	..
	73.09 Universal plates of iron or steel	40%	..	..	..
45	73.10 Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel	40%	..	..	..
50	73.11 Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	40%	..	..	..

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	5
		Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	
73·12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	40%	..	..	..
73·13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled :					10
	(1) Not elsewhere specified	40%	..	..	..
	(2) Tinned sheets and plates	40%	..	..	..
73·14	Iron or steel wire, whether or not coated, but not insulated	40%	..	..	..	15
73·15	Alloy steel and high carbon steel in the forms mentioned in Headings Nos. 73·06/07 to 73·14:					
	(1) Not elsewhere specified	Rate of duty which would be applicable had the imported article been made from steel other than alloy steel or high carbon steel.				20
	(2) High carbon steel strip of thickness 0·5 millimetre or less	60%	50%	..	..	25
	(3) Coils for re-rolling, strips, sheets and plates, of stainless steel	200%	..	..	..
	(4) Grain-oriented electrical steel sheets and strip	40%	..	..	..
73·16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails	40%	..	..	..	30
						35
73·17/19	Tubes and pipes and blanks therefor, of iron or steel: ..					40
	(1) Not elsewhere specified	60%	..	..	..
	(2) Drilling tubes and pipes and blanks therefor	40%	..	..	..
	(3) Tubes and pipes for boilers falling within Heading No. 84·01/02 and blanks therefor	40%	..	..	..	45
	(4) Tubes and pipes sheathed or lined with corrosion-resisting material, such as glass, rubber and plastic	40%	..	..	..	50
73·20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel	60%	..	..	..	55

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
5					
10	73·21 Structures and parts of structures (for example, hangers and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, door and window frames, shutters, balustrades, pillars and columns), of iron or steel;				
15	plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	40%	..	..	..
20	73·22/23 Reservoirs, tanks, vats, casks, drums, cans, boxes and similar containers for any material (other than compressed or liquefied-gas), of iron or steel	60%	..	..	..
25	73·24 Containers of iron or steel, for compressed or liquefied-gas	40%	..	..	..
	73·25 Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	60%	50%	..	..
30	73·26 Barbed iron or steelwire; twisted hood or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	60%	50%	..	..
35	73·27/28 Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire; expanded metal of iron or steel	60%	..	..	..
40	73·29 Chain and parts thereof, of iron or steel :				
	(1) Not elsewhere specified	60%	..	..	..
	(2) Mooring chains	40%	..	..	..
	73·30 Anchors and grapnels and parts thereof, of iron or steel	40%	..	..	..
45	73·31 Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper	60%	..	..	..
50					
55	73·32 Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel	60%	..	..	..
	73·33/40 Other articles of iron or steel	100%	..	..	..

CHAPTER 74

Copper and articles thereof

NOTES

1. For the purposes of Heading No. 74:01/02, "master alloys" means alloys [except copper phosphide (phosphor copper) containing more than 8 per cent. by weight of phosphorus] containing with other alloy elements more than 10 per cent. by weight of copper, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. 5 10

[Copper phosphide (phosphor copper) containing more than 8 per cent. by weight of phosphorus falls within Chapter 28 and not within this Chapter.]

2. In this Chapter, the following expressions have the meanings hereby assigned to them: 15

(a) "wire" (Heading No. 74:03)·

rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres;

(b) "wrought bars, rods, angles, shapes and sections" (Heading No. 74:03)· 20

rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; also cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products falling within other Headings. 25 30

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, wire-rod or tubes, are however to be taken to be unwrought copper of Heading No. 74:01/02; 35

(c) "wrought plates, sheets, strip" (Heading No. 74:03/05):

flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres and of which the thickness exceeds 0.15 millimetre but does not exceed one-tenth of the width. 40

Heading No. 74:05/04 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other Headings. 45

Heading No. 74:04/05 is to be taken to apply, *inter alia*, to such pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 74:07/08 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated. 50

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates or duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
5					
10	74.01/02 Copper matte; unwrought copper (refined or not); copper waste and scrap; master alloys	40%	..	..	..
	74.03 Wrought bars, rods, angles, shapes and sections, of copper; copper wire:				
	(1) Not elsewhere specified	60%	..	..	..
15	(2) Bars, rods, angles, shapes, sections and wire of unalloyed copper	60%	50%	..	..
	74.04/05 Wrought plates, sheets, strip and foil, of copper	60%	..	..	..
20	74.06 Copper powders and flakes	60%	..	..	..
	74.07/08 Tubes and pipes and blanks therefor, of copper; hollow bars of copper; tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper:				
25	(1) Not elsewhere specified	60%	..	..	..
	(2) Tubes and pipes and blanks therefor, and hollow bars, of nominal bore exceeding 19 millimetres	40%	..	..	..
30					
	74.09/19 Other articles of copper	60%	..	..	..

CHAPTER 75

Nickel and articles thereof

NOTES

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

(a) "wire". (Heading No. 75.02):

40 rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres;

(b) "wrought bars, rods, angles, shapes and sections" (Heading No. 75.02):

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

(c) "wrought plates, and strip" (Heading No. 75.03):

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

Heading No. 75.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other Headings.

2. Heading No. 75.04/06 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe-fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading No.	Sub-heading	No. and description of article	Rate of duty			Duration when rates of duty are protective	
			Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)		
75.01		Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap	40%	..	..	..	25
75.02		Wrought bars, rods, angles, shapes and sections of nickel; nickel wire:					
	(1)	Not elsewhere specified	60%	..	..	..
	(2)	Electrical resistance wires of nickel-chrome and other nickel alloys	100%	..	..	..	30
75.03		Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes	60%	..	..	..
75.04/06		Other articles of nickel	60%	..	..	..

CHAPTER 76

Aluminium and articles thereof

NOTES

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

(a) "wire" (Heading No. 76.02):

rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres;

(b) "wrought bars, rods, angles, shapes and sections" (Heading No. 76.02):

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

(c) "wrought plates, sheets and strip" (Heading No. 76:03/04):
flat-surfaced, wrought products (coiled or not), of which the
maximum cross-sectional dimension exceeds 6 millimetres, and
of which the thickness exceeds 0.15 millimetre but does not
5 exceed one-tenth of the width.

Heading No. 76·03/04 is to be taken to apply, *inter alia*, to such
products, whether or not cut to shape, perforated, corrugated, ribbed,
channelled, polished or coated, provided that they do not thereby
assume the character of articles or of products falling within other
10 Headings.

2. Heading No. 76·06/07 is to be taken to apply, *inter alia*, to tubes,
pipes and hollow bars which have been polished or coated, or which
have been shaped or worked, such as bent, coiled, threaded, drilled,
waisted, cone-shaped or finned; also to tube and pipe fittings which have
15 been similarly treated.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are pro- tective
		Standard	U.K.	Other Prefer- ential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
20	76·01 Unwrought aluminium; aluminium waste and scrap:				
25	(1) Not elsewhere specified	40%	..	..	..
	(2) Unalloyed aluminium in any crude form, including ingots, blocks, slabs, billets, wire bars, shots and pellets	40%	..	..	..
30	76·02 Wrought bars, rods, angles, shapes and sections of aluminium; alu- minium wire	60%	..	..	..
	76·03/04 Wrought plates, sheets, and strip of aluminium; aluminium foil:				
35	(1) Not elsewhere specified	60%	..	..	..
	(2) Wrought plates, sheets, strip and foil, of unalloyed aluminium	40%	..	..	..
	6·05 Aluminium powders and flakes	60%	..	..	..
40	76·06/07 Tubes and pipes and blanks therefor, of aluminium; hollow bars of alu- minium; tube and pipe fittings (for example, joints, elbows, sockets and flanges) of aluminium	60%	..	..	..
	76·08/16 Other articles of aluminium	60%	..	..	..

CHAPTER 77

Magnesium and beryllium and articles thereof

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are pro- tective
		Standard	U.K.	Other Prefer- ential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
50	77·01/03 Magnesium unwrought or wrought, and articles of magnesium	40%	..	..	..
55	77·04 Beryllium unwrought or wrought and articles of beryllium	60%	..	..	..

CHAPTER 78

Lead and articles thereof

NOTES

1. In this Chapter, Heading No. 78·02/06 covers, *inter alia*,—

(a) Wire, meaning

rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres;

(b) wrought bars, rods, angles, shapes and sections, meaning

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

(c) wrought plates, sheets and strip, meaning

flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, of which the thickness does not exceed one-tenth of the width, and which are of a weight exceeding 1,700 grams per square metre.

This Heading is to be taken to apply, *inter alia*, to the products, mentioned in (c) above, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other Headings.

2. Heading No. 78:02/06 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
78·01	Unwrought lead (including argentiferous lead); lead waste and scrap:				
	(1) Not elsewhere specified	60%	..	..	..
	(2) Unalloyed lead, unwrought	40%	..	..	40
78·02/06	Lead wrought and articles of lead	60%	..	..	..

CHAPTER 79

Zinc and articles thereof

NOTES

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

(a) "wire" (Heading No. 79·02):

rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres;

(b) "wrought bars, rods, angles, shapes and sections" (Heading No. 79·02):

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

(c) "wrought plates, sheets and strip" (Heading No. 79·03):

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

Heading No. 79·03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other Headings.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
79·01	Unwrought zinc; zinc waste and scrap:				
	(1) Not elsewhere specified	60%	..	..	..
	(2) Unalloyed zinc, unwrought	40%	..	..	..
79·02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire	60%	..	..	..
79·03	Wrought plates, sheets and strip of zinc; zinc foil; zinc powders and flakes	40%	..	..	..
79·04/06	Other articles of zinc	60%	..	..	..

CHAPTER 80

Tin and articles thereof

NOTES

1. In this Chapter, Heading No. 80:02/06 covers, *inter alia*,—

(a) Wire, meaning

rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres;

(b) Wrought bars, rods, angles, shapes and sections, meaning

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

(c) Wrought plates, sheets and strip, meaning

flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1 kilogram per square metre.

This Heading is to be taken to apply, *inter alia*, to the products mentioned in (c) above, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other Headings.

2. Heading No. 80·02/06 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
80·01	Unwrought tin; tin waste and scrap:				
	(1) Not elsewhere specified	60%	..	..	..
	(2) Unalloyed tin, unwrought	40%	..	..	..
80·02/06	Tin wrought and articles of tin	60%	..	..	..

CHAPTER 81

Other base metals employed in metallurgy and articles thereof

NOTE

This Chapter covers, in addition to tungsten, molybdenum and tantalum, the following base metals, bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, antimony, titanium, thorium, thallium, uranium depleted in U235, vanadium and zirconium. The Chapter also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy and cermets.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
81·01/04	Tungsten, molybdenum, tantalum and other base metals, wrought or unwrought, and articles thereof:				
	(1) Not elsewhere specified	60%	..	..	..
	(2) Unalloyed tungsten, molybdenum, tantalum and other base metals, unwrought	40%	..	..	..

CHAPTER 82

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

1: Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure and chiropody sets, and goods classified in Heading No. 82·07 and handles of base metal falling within Heading No. 82·08/15, the Chapter covers only articles with a blade, working edge, working surface or other working part of:

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

2. Parts of base metal of the articles falling in the Headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (Heading No. 84·45/48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Cutting plates for electric hair clippers and blades and heads for electric shavers are to be classified under Heading No. 82·08/15.

3. Sets (other than manicure or chiropody sets Heading No. 82·08/15) comprising an assortment of tools, cutlery, spoons, forks or other articles of a kind falling within the different Headings of this Chapter, fitted in cabinets, boxes, cases or the like, are to be classified as that one of the constituent articles which is chargeable with the highest rate of duty.

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

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
82·01/04	Hand tools (for example, spades, hoes, hewing tools, scythes and hay knives) of a kind used in agriculture, horticulture or forestry; saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades); hand tools, not falling within any other Heading of this Chapter, including glaziers' diamonds, pliers, tinmen's snips, bolt croppers, perforating punches, spanners and wrenches (other than tap wrenches), files and rasps; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated)	60%			40
					45
					50
					55

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
82·05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching; milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits:				
10	(1) Not elsewhere specified	60%	..	..	..
15	(2) Rock drilling bits	40%	..	..	..
20	82·06 Knives and cutting blades, for machines or for mechanical appliances				
25					
30					
35	82·07 Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	60%	..	..	..
40	82·08/15 Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding ten kilograms and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink; knives (other than those falling within Heading No. 82·06), scissors, knife and scissor blades, and other articles of cutlery (including spoons, forks, ladles and similar kitchen or tableware); razors or razor blades (including razor blade blanks, whether or not in strips); manicure and chiropody sets and appliances; handles of base metal for any of the above articles	100%	..	..	..

CHAPTER 83

Miscellaneous articles of base metal

NOTE

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

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	5
		Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	
83.01/15 Miscellaneous articles of base metal:						
	(1) Locks, all sorts (including frames incorporating locks, for handbags, trunks or the like), and parts thereof; lock keys; fittings and mountings of a kind suitable for furniture, doors, staircases, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); hat-racks, hat-pegs, brackets and the like; lamps and lighting fittings, and parts thereof (excluding articles falling within Chapter 85); fittings (for example, clasps, buckles, hooks, eyes and eyelets) of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods; tubular rivets and bifurcated rivets; photograph, picture and similar frames; mirrors of base metal; sign-plates, name-plates, numbers, letters and other signs	100%			10 15 20 25 30	
	(2) Safes, strong-boxes, strong-rooms (including linings and doors thereof); cash and deed boxes and the like; office equipment (for example, filing cabinets, racks sorting boxes, paper trays and paper rests) other than office furniture falling within Chapter 94; fittings for loose leaf binders, for files or for stationery books; letter clips, staples, indexing tags and similar stationery goods; statuettes and other ornaments of a kind used indoors; flexible tubing and piping; beads and spangles; bells and gongs, non-electric, and parts thereof, stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories	100%			35 40 45 50 55	
	(3) Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	60%			60 65	

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL
EQUIPMENT; PARTS THEREOF

NOTES

5 1. This Section does not cover:

(a) transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (Heading No. 40:05/16); or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber
10 (for example, washers) (Heading No. 40:05/16);

(b) articles of leather or of composition leather (Chapter 42) or of furskin (Chapter 43), of a kind used in machinery or mechanical appliances or for industrial purposes;

(c) bobbins, spools, cops, cones, cores, reels and similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or
15 Section XV);

(d) perforated cards of paper or paperboard for Jacquard or similar machines, falling within Chapter 48;

(e) transmission, conveyor or elevator belts of textile material or other articles of textile material of a kind commonly used in
20 machinery or plant (Heading No. 59:16/17);

(f) precious or semi-precious stones (natural, synthetic or reconstructed) of Heading No. 71.02 or 71.03, or articles wholly of such stones falling within Heading No. 71:12/15;

(g) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in Heading No. 39:07);
25

(h) endless belts of metal wire or strip (Section XV);

(ij) articles falling within Chapter 82 or 83;

(k) vehicles, aircraft, ships or boats, of Section XVII;
30

(l) articles falling within Chapter 90;

(m) clocks, watches and other articles falling within Chapter 91;

(n) interchangeable tools of Heading No. 82:05 and brushes of a kind used as parts of machines, of Chapter 96; similar interchangeable
35 tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45, 59 or 68 or Heading No. 69:09); or

(o) articles falling within Chapter 97.

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1
40 to Chapter 85, parts of machines [not being parts of the articles described in Heading No. 84:64 or parts of the following articles falling within Heading No. 85.18/27, namely, (i) insulators or insulated electric wire and the like (ii) carbon articles used for electrical purposes, or (iii) electrical conduit tubing and joints therefor] are to be classified according
45 to the following rules:

(a) goods of a kind described in any of the Headings of Chapters 84 and 85 (other than Headings Nos. 84:65 and 85:28) are in all cases to be classified in their respective Headings;

(b) other parts, if suitable for use solely or principally with a
50 particular kind of machine, or with a number of machines falling

5 within the same Heading (including a machine falling within Heading No. 84.59 or electrical goods and apparatus falling within Heading No. 85.18/27) are to be classified with the machines of that kind. However, goods which are equally suitable for use principally with the goods of Headings Nos. 85.13 and 85.15 are to be classified in Heading No. 85.13;

(c) all other parts are to be classified in Heading No. 84.65 or 85.28.

10 3. Unless the Headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

15 4. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same Heading as such machinery or appliances.

5. For the purposes of these Notes, "machine" means any machine, apparatus or appliance of a kind falling within Section XVI.

25 6. Heading No. 84.66 is to be taken to apply to all goods which satisfy the conditions prescribed therein, even though they may be covered by a more specific Heading elsewhere in the Schedule.

CHAPTER 84

Boilers, machinery and mechanical appliances; parts thereof

NOTES

1. This Chapter does not cover:

30 (a) millstones, grindstones and other articles falling within Chapter 68;

(b) appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);

35 (c) laboratory glassware of Heading No. 70.17/18; machinery and appliances and parts thereof, of glass (Heading No. 70.20 or 70.21);

(d) heating equipment falling within Heading No. 73.33/40 and similar articles of other base metals (Chapters 74 to 81); or

40 (e) tools for working in the hand of Heading No. 85.05 or electro-mechanical domestic appliances of Heading No. 85.06/07.

2. Subject to the operation of Notes 3 and 4 to Section XVI a machine or appliance which answers to a description in one or more of the

Heading Nos. 84·01/02 to 84·21 and at the same time to a description in one or other of the Headings Nos. 84·22 to 84·60, is to be classified under the former Heading and not the latter.

Heading No. 84·17 is, however, to be taken not to apply to:

- (a) germination plant, incubators and brooders (Heading No. 84·28); 5
- (b) grain dampening machines (Heading No. 84·29);
- (c) diffusing apparatus for sugar juice extraction (Heading No. 84·30);
- (d) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (Heading No. 84·40); or 10
- (e) machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84·19 is to be taken not to apply to:

- (a) sewing machines for closing bags or similar containers (Heading No. 84·41); or 15
- (b) office machinery of Heading No. 84·51/55.

3. (A) In Heading No. 84·51/55, the expression "automatic data processing machines" means:

(a) digital machines having storages capable of storing not only the processing programme or programmes and the data to be processed but also a programme for translating the formal programming language in which the programmes are written into machine language. These machines must have a main storage which is directly accessible for the execution of a programme and which has a capacity at least sufficient to store those parts of the processing and translating programmes and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial programme, to modify, by logical decision, its execution during the processing run; 20 25 30

(b) analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;

(c) hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements. 35

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

(a) it is connectable to the central processing unit either directly or through one or more other units; 40

(b) it is specifically designed as part of such a system [it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system]. 45

Such units imported separately are also to be classified in Heading No. 84·51/55.

4. Heading No. 84·62 is to be taken to apply, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than one per cent. or by more than 0·05 millimetre, whichever is less. Other steel balls are to be classified under Heading No. 73·33/40.

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

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine whose principal purpose is not described in any Heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in Heading No. 84·59. Heading No. 84·59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
25	84·01/02 Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); superheated water boilers; auxiliary plant for use with such boilers (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	40%	..	..	..
35	84·03 Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators with or without purifiers	40%	..	..	..
40	84·04/05 Steam engines (including mobile engines, but not steam tractors falling within Heading No. 87·01 or mechanically propelled road rollers) with self-contained boilers; steam and other vapour power units, not incorporating boilers	40%	..	..	..
45	84·06 Internal combustion piston engines	100%	..	..	..
	84·07 Hydraulic engines and motors (including waterwheels and water turbines)	40%	..	..	..
50	84·08 Other engines and motors :				
	(1) Not elsewhere specified	40%	..	..	..
	(2) Spring operated or weight operated motors	60%	..	..	..
55	(3) Jet and gas turbines, adapted for use in aeroplanes	40%	..	..	..

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
84·09	Mechanically propelled road rollers	40%	..	..	5
84·10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds :				10
	(1) Not elsewhere specified	40%	..	..	15
	(2) Delivery pumps fitted with measuring or price calculating mechanism, such as are used for supplying petrol or oil, and pumps specially designed for lubricating and washing of vehicles; manually operated pumps	60%	..	..	20
	(3) Fuel, oil or water pumps for internal combustion piston engines (including fuel injection pumps)	100%	..	..	25
84·11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like :				30
	(1) Not elsewhere specified	40%	..	..	35
	(2) Gas compressors imported for use in air-conditioning equipment	60%	..	..	40
	(3) Gas compressors imported for use in refrigerating equipment	100%	94%	..	40
	(4) Exhaust fans and blowers of not less than 65 centimetres sweep; flame-proof fans and blowers	40%	..	..	40
	(5) Fans and blowers not falling within sub-heading (4)	100%	90%	..	40
84·12	Air-conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	60%	..	..	45
84·13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	40%	..	..	50
84·14	Industrial and laboratory furnaces and ovens, non-electric	40%	..	..	55
84·15	Refrigerators and refrigerating equipment (electrical and other) :				60
	(1) Not elsewhere specified	40%	..	..	60
	(2) Domestic refrigerators	100%	94%	..	60

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	
		Standard	U.K.	Other Preferential Areas		
5	(1)	(2)	(3)	(4)	(5)	(6)
10	84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	40%	..	..	..
15	84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water-heaters, non-electrical:				
20		(1) Not elsewhere specified	40%	..	..	..
25		(2) Machinery and equipment for food and drink other than those used for treating milk; instantaneous or storage water-heaters, non-electrical; machinery and equipment imported for use in air-conditioning	60%	..	..	..
30						
35	84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:				
40		(1) Not elsewhere specified	40%	..	..	..
45		(2) Air filters; oil or fuel filters for internal combustion piston engines	100%	..	..	..
45	84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines	60%	..	..	..
50	84.20	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight-operated counting and checking machines; weighing machine weights of all kinds:				
55		(1) Not elsewhere specified	60%	50%	..	..
60		(2) Weigh-bridges; hopper scales for automatically weighing materials discharged from hoppers	40%	..	..	..
65	84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:				
		(1) Not elsewhere specified]	40%	..	..	..

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
84·21 — <i>contd.</i>	(2) Spray guns and similar appliances for spraying paint, varnish, oil, distemper or cement; fire extinguishers (charged or not) .	60%	..	..	10
84·22	Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics) not being machinery falling within Heading No. 84·23 .	40%	..	..	15
84·23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments)	40%	..	..	25
84·24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers :				30
	(1) Not elsewhere specified	40%	..	..
	(2) Lawn and sports ground rollers	60%	..	..
84·25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within Heading No. 84·29) :	40%	..	..	40
84·26	Dairy machinery (including milking machines)]	40%	..	..	45
84·27	Presses, crushers and other machinery of a kind used in wine-making, cider-making, fruit juice preparation or the like	60%	..	..	50
84·28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	40%	..	..	55
84·29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery), for the working of cereals or dried leguminous vegetables	40%	..	..	60

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
5					
(1)	(2)	(3)	(4)	(5)	(6)
84·30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries; bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing :				
10	(1) Not elsewhere specified . . .	60%	..	..	..
15	(2) Sugar manufacturing and refining machinery . . .	40%	..	..	..
20	84·31 Machinery for making or finishing cellulosic pulp, paper or paperboard . . .	40%	..	..	..
25	84·32 Book-binding machinery, including book-sewing machines . . .	40%	..	..	..
30	84·33 Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard . . .	40%	..	..	..
35	84·34 Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine tools of Heading No. 84·45/48, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) . . .	40%	..	..	..
40	84·35 Other printing machinery; machinery for uses ancillary to printing . . .	40%	..	..	..
45	84·36 Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines . . .	40%	..	..	..
50	84·37 Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines:				
55	(1) Not elsewhere specified . . .	40%	..	..	..
60	(2) Domestic knitting machines; machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net . . .	60%	..	..	..

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
84.38	Auxiliary machinery for use with machines of Heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within Heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hoisery needles):				10
	(1) Not elsewhere specified . . .	40%	..	..	15
	(2) Parts and accessories of machines falling within sub-heading No. (2) of Heading No. 84.37.	60%	..	..	20
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks . .	40%	..	..	25
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wall-paper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:				30
	(1) Not elsewhere specified . . .	40%	..	..	35
	(2) Domestic washing machines, laundry and dry-cleaning machinery	60%	50%	..	40
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles:				45
	(1) Not elsewhere specified . . .	40%	..	..	50
	(2) Domestic sewing machines . .	100%	90%	..	55
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery):				60
	(1) Not elsewhere specified . . .	40%	..	..
	(2) Boot and shoe making machinery	40%	..	..

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
5	84.43 Convertors, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries . . .	40%	..	..	..
10	84.44 Rolling mills and rolls therefor . . .	40%	..	..	..
15	84.45/48 Machine-tools for working metal or metal carbides, stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within Heading No. 84.49 or 84.50 ; accessories and parts suitable for use solely or principally with the above machine-tools, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand . . .	40%	..	..	..
20	84.49 Tools for working in the hand, pneumatic or with self-contained non-electric motor . . .	40%	..	..	..
25	84.50 Gas-operated welding, brazing, cutting and surface tempering appliances:				
	(1) Not elsewhere specified . . .	40%	..	..	..
35	(2) Hand-operated gas welding, brazing, cutting and surface tempering appliances (blow pipes) . . .	60%	50%	..	..
40	84.51/55 Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines; calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; automatic data processing machines and units thereof; magnetic and optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included; other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines): parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the above machines :				
50	(1) Not elsewhere specified . . .	60%	..	..	..
55	(2) Automatic data processing machines and units thereof; magnetic and optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included; parts and accessories suitable for use solely or principally with the machines falling within this sub-heading.	60%	..	..	..
60					
65					
70					

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective	
		Standard	U.K.	Other Preferential Areas		
(1)	(2)	(3)	(4)	(5)	(6)	
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder and paste form; machines for forming foundry moulds of sand	40%	..	..	..	5 10 15
84.57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	40%	..	..	..	20 25
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	60%	50%	..	..	30
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:					
	(1) Not elsewhere specified	60%	..	..	..	35
	(2) Machines and mechanical appliances designed for the production of a commodity, such as oil, soap or edible fats, artificial plastics, rubber or other similar products, electric wires and cables, ropes, baskets and brushes, cigars and cigarettes; machinery for treating metals, wood or similar materials, for stripping and cutting of tobacco leaf or for cutting or rolling tea leaves; machines for mounting card clothing; nuclear reactors	40%	..	..	..	40 45
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	40%	..	..	..	50 55
84.61	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves:					
	(1) Not elsewhere specified	60%	..	..	..	60
	(2) Isolating valves, non-return valves, safety valves, pressure reducing valves, exhaust relief valves, thermostatically controlled valves, solenoid operated valves; <u>valves made of corrosion-resisting material such as stainless steel, nickel, monel, incoloy, hastelloy</u> and other valves lined with rubber or other corrosion-resisting materials; steam traps	40%	..	..	..	65 70

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective		
		Standard	U.K.	Other Preferential Areas			
5							
		(1)	(2)	(3)	(4)	(5)	(6)
	84.62	Ball, roller or needle roller bearings :					
		(1)	Ball and roller bearings not elsewhere specified	40%	..	..	..
10		(2)	Ball bearings of all types not exceeding 60 millimetres bore diameter	100%	..	..	..
15		(3)	Roller bearings, including needle roller bearings but excluding adapter roller bearings, not exceeding 85 millimetres bore diameter	100%	..	..	..
	84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), fly-wheels, pulleys and pulley blocks, clutches and shaft couplings					
20				60%	..	..	..
25	84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings					
30				60%	..	..	..
35	84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter					
				60%	..	..	..
	84.66	(f) All items of :					
40		(a)	machinery including prime-movers,	40%	..	..	..
		(b)	instruments, apparatus and appliances,				
45		(c)	control gear and transmission equipment,				
		(d)	auxiliary equipment, as well as, all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified :				
50							
55		(1)	industrial plant,				
		(2)	irrigation project,				
		(3)	power project,				
		(4)	mining project,				
60		(5)	project for the exploration for oil or other minerals, and				

Heading No.	Sub-heading	No. and description of article	Rate of duty			Duration when rates of duty are protective
			Standard	U.K.	Other Preferential Areas	
(1)		(2)	(3)	(4)	(5)	(6)
84.66 —contd.		(6) such other projects as the Central Government may, having regard to the economic development of the country, notify in the Official Gazette in this behalf :				5
		Provided these are imported (whether in one or in more than one consignment) against one or more specific contracts, which have been registered with the appropriate Custom House in the manner prescribed by Regulations which the Central Board of Excise and Customs may make under section 157 of the Customs Act, 1962 (52 of 1962) and such contract or contracts has or have been so registered before any order is made by the proper officer of customs permitting the clearance for home consumption, or deposit in a warehouse of items, components or raw materials;				10
		(ii) all spare parts, other raw materials (including semi-finished material), or consumable stores imported, as a part of a contract or contracts, registered in terms of sub-heading (i), provided the total value of such spare parts, raw materials, and consumable stores does not exceed 10 per cent. of the value of the goods covered by sub-heading (i) and further provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in sub-heading (i)				15
						20
						25
						30
						35
						40
			40%	..	..	45

CHAPTER 85

Electrical machinery and equipment; parts thereof

NOTES

1. This Chapter does not cover:

(a) electrically warmed blankets, bed pads, food-muffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;

(b) glass envelopes for electric lamps, electronic valves or the like, falling within Heading No. 70.01/16; or

(c) electrically heated furniture of Chapter 94.

2. Heading No. 85:01 includes metal tank mercury arc rectifiers but is to be taken not to apply to goods described in Heading No. 85.08 or 85.09 or to the rectifying tubes, valves and mounted semi-conductors of Heading No. 85.18/27.

55

3. Apart from shavers and hair clippers, Heading No. 85.06/07 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes:

5 (a) vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight;

(b) other machines, provided the weight of such other machines does not exceed 20 kilograms.

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

15 4. In Heading No. 85.18/27, "printed circuits" are to be taken to be circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

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

25 Thin-or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in Heading No. 85.18/27.

5. In Heading No. 85.18/27:

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

(B) "Electronic micro-circuits" are to be taken to be:

35 (a) microassemblies of the "fagot" module, moulded module, micromodule and similar types; consisting of discrete, active or both active and passive miniaturised components which are combined and inter-connected;

40 (b) monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inter-connections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;

45 (c) hybrid integrated circuits in which passive and active elements, some obtained by thin-or thick-film technology (resistors, capacitors, inter-connections, etc.), others by semi-conductor technology (diodes, transistors, monolithic integrated circuits, etc.), are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include miniaturised discrete components.

50 For the classification of the articles defined in this Note, Heading No. 85.18/27 shall take precedence over any other heading in the Schedule which might cover them by reference to, in particular, their function.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
85.18/27 —contd.	and discharge lamps, arc-lamps and electrically ignited photographic flash bulbs; electronic valves and tubes; photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; electronic microcircuits; insulated electric wire, cable, bars, strip and the like whether or not fitted with connectors; carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes; insulators of any material; insulating fittings for electrical equipment; electrical conduit tubing and joints therefor, of base metal lined with insulating material; electrical appliances and apparatus, having individual functions, not falling within any other Heading of this Chapter:				5
	(1) Not elsewhere specified	60%	50%	..	10
	(2) Electrical capacitors, fixed or variable	60%	..	..	15
	(3) Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits; resistors; switchboards and control panels:				20
	Provided that the articles are designed for use in circuits of 400 volts or above, or of 20 amperes or above or for use with motors of 1.5 kilowatts or above	40%	..	..	25
	(4) Electric filament lamps and electric discharge lamps (excluding infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flash bulbs	100%	..	..	30
	(5) Insulated (including enamelled or anodised) electric wire, cable, bars, strips and the like (including co-axial cable), whether or not fitted with connectors:				35
	Provided that the conductor of any core has a sectional area of 4.75 square millimetres or more, if of copper, or has an equivalent conductance, if of any other material	60%	..	..	40
	(6) Carbon electrodes (including unmachined) for furnaces and electrolyzers, and nipples therefor	40%	..	..	45
	(7) Insulators designed for use in an electrical transmission system of 400 volts or above	40%	..	..	50
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	60%	50%	..	55
					60
					65
					70

SECTION XVII

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

NOTES

5 1. This Section does not cover bobsleighs, toboggans or other articles falling within Chapter 97.

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

10 (a) joints, washers and the like (classified according to their constituent material or in Heading No. 84.64);

(b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in Heading No. 39.07);

15 (c) articles falling within Chapter 82 (tools);

(d) articles falling within Chapter 83;

(e) machines and mechanical appliances and other articles falling within Headings Nos. 84.01/02 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within Heading No. 84.63;

20 (f) electrical machinery and equipment (Chapter 85);

(g) articles falling within Chapter 90;

(h) clocks (Chapter 91);

(i) arms (Chapter 93);

(k) brushes of a kind used as parts of vehicles (Chapter 96).

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

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

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

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

(b) in Chapter 87 if designed to travel over land or over both land and water;

(c) in Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles falling within the Heading in which the air-cushion vehicles are classified under the above provisions. 5

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

CHAPTER 86

10

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

NOTES

1. This Chapter does not cover:

15

(a) railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (Chapter 44 or 68);

(b) railway or tramway track construction material of iron or steel falling within Heading No. 73.16; or

(c) electrically powered signalling apparatus falling within Heading No. 85.16. 20

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

(a) axles, wheels, metal tyres, hoops and hubs and other parts of wheels;

(b) frames, underframes and bogies;

25

(c) axle boxes; brake gear;

(d) buffers for rolling-stock; coupling gear and corridor connections; and

(e) coachwork.

3. Subject to the provisions of Note 1 above, Heading No. 86.10 is to be taken to apply, *inter alia*, to: 30

(a) assembled track, turntables, platform buffers, loading gauges; and

(b) semaphores, mechanical signal discs, level crossing control gear, signal and point controls, whether or not they are fitted for electric lighting. 35

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
5	86.01/03 Rail locomotives and tenders	40%	..	..	..
10	86.04/07 Railway and tramway coaches, vans, wagons and trucks and other rolling-stock	40%	..	..	..
	86.08 Containers specially designed and equipped for carriage by one or more modes of transport	60%	..	..	..
15	86.09 Parts of railway and tramway locomotives and rolling-stock	40%	..	..	..
20	86.10 Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment	40%	..	..	..

CHAPTER 87

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

25

NOTES

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

2. For the purposes of this Chapter, tractors are deemed to be vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

3. Motor chasis fitted with cabs are to be treated as falling within Heading No. 87.02 and not within Heading No. 87.04/06.

35 4. Headings Nos. 87.09/12 and 87.13/14 are to be taken not to apply to children's cycles which are not fitted with ball bearings nor to children's cycles which, though fitted with ball bearings, are not constructed in the normal form of adults' cycles. Such children's cycles are to be treated as falling within Chapter 97.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
45	87.01 Tractors (other than those falling within Heading No. 87.07), whether or not fitted with power take offs, winches or pulleys:				
50	(1) Not elsewhere specified	40%	..	..	..
	(2) Tractors designed for transport on roads other than earthen roads	60%	..	..	..

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
87·02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of Heading No. 87·09/12):				5
	(1) Not elsewhere specified	60%	..	..	10
	(2) Motor cars and caravans; other vehicles designed for the private transport of persons	150%	..	..	15
	(3) Shuttle cars designed for use in mines	40%	..	..
87·03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, search-light lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of Heading No. 87·02	60%	..	..	20
87·04/06	Chassis fitted with engines, bodies (including cabs) and parts and accessories of the motor vehicles falling within Heading No. 87·01, 87·02 or 87·03				25
	(1) Not elsewhere specified	100%	..	..	30
	(2) Parts designed for the articles covered by sub-heading No. (1) of Heading No. 87·01 and sub-heading No. (3) of Heading No. 87·02	40%	..	..	35
87·07	Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles	60%	..	..	40
87·08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Free	..	..	45
87·09/12	Motor cycle (including scooters), auto-cycles and cycles fitted with an auxiliary motor; with or without side-cars; side cars of all kinds; cycles (including delivery tricycles), not motorised invalid carriages fitted with means of mechanical propulsion (motorised or not); parts and accessories of the foregoing articles:				50
	(1) Not elsewhere specified †	100%	92%	..	55
	(2) Cycles (including delivery tricycles), not motorised and parts and accessories of cycles	100%	90%	..	60
	(3) Invalid carriages, fitted with means of mechanical propulsion (motorised or not), and parts and accessories thereof	60%	..	..	65
87·13/14	Other vehicles (including trailers, baby carriages and invalid carriages), not mechanically propelled, and parts thereof	100%	..	..	70

CHAPTER 88

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

NOTE

- 5 "Aeroplanes" means flying machines which are heavier-than-air and are mechanically propelled, including those with jet propulsion, but excluding gyroplanes, helicopters and ornithopters. Land planes, seaplanes and amphibians are deemed to be "aeroplanes".

10	Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are Preferential protective Areas
			Standard	U. K.	Other	
	(1)	(2)	(3)	(4)	(5)	(6)
15	88·01/03	Aircraft and parts thereof:				
		(1) Not elsewhere specified	40%	..	..	..
		(2) Aeroplanes and parts thereof	40%	..	..	..
20	88·04/05	Parachutes and parts thereof and accessories thereto; catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles	60%	..	..	..

CHAPTER 89

Ships, boats and floating structures

25

NOTE

- A hull, unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel, unassembled or disassembled, is to be classified within Heading No. 89·01/03.

30	Heading No.	Sub-heading No. and description of articles	Rate of duty			Duration when rates of duty are protective Areas
			Standard	U. K.	Other Preferential Areas	
35	(1)	(2)	(3)	(4)	(5)	(6)
40	89·01/03	Ships, boats, vessels specially designed for towing (tugs) or pushing other vessels, and other vessels not elsewhere specified; light-vessels, fire floats, dredgers, floating cranes and other special purpose vessels; floating docks	40%	..	..	..
	89·04	Ships, boats and other vessels for braking up	40%	..	..	..
45	89·05	Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)	40%	..	..	..

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,
CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRU-
MENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL
INSTRUMENTS, SOUND RECORDERS AND REPRODUCERS, 5
TELEVISION IMAGE AND SOUND RECORDERS AND REPRO-
DUCERS, MAGNETIC; PARTS THEREOF

CHAPTER 90

*Optical, photographic, cinematographic, measuring, checking, precision,
medical and surgical instruments and apparatus; parts thereof* 10

NOTES

1. This Chapter does not cover:

(a) articles of a kind used in machines, appliances, instruments
or apparatus, of unhardened vulcanised rubber, falling within Head- 15
ing No. 40.05/16, of leather or of composition leather, falling within
Chapter 42, or of textile material (Heading No. 59.16/17);

(b) refractory goods of Heading No. 69.03; laboratory, chemical
or industrial wares of Heading No. 69.09;

(c) glass mirrors, not optically worked, falling within Heading 20
No. 70.01/16, and mirrors or base metal or of precious metal, not
being optical elements, falling within Chapter 71 or 83; -

(d) goods falling within Heading No. 70.01/16 or 70.17/18;

(e) parts of general use as defined in Note 2 to Section XV, of
base metal (Section XV), or similar goods of artificial plastic mate- 25
rials (which are generally classified in Heading No. 39.07);

(f) pumps incorporating measuring devices, of Heading No. 84.10;
weight-operated counting and checking machinery, and separately
imported weights for balances (Heading No. 84.20); lifting and
handling machinery of Heading No. 84.22; fittings for adjusting work 30
or tools on machine-tools, of Heading No. 84.45/48, including fittings
with optical devices for reading the scale (for example, "optical"
dividing heads) but not those which are in themselves essentially
optical instruments (for example, alignment telescopes); valves and
other appliances of Heading No. 84.61;

(g) searchlights and spotlights, of a kind used on motor vehicles, 35
of Heading No. 85.09, and radio navigational aid or radar apparatus
of Heading No. 85.15;

(h) cinematographic sound recorders, reproducers and re-
corders, operating solely by a magnetic process and magnetic 40
sound-heads (Chapter 92);

(ij) articles of Chapter 97;

(k) capacity measures, which are to be classified according to
the material of which they are made; or

(l) spools, reels or similar supports (which are to be classified
accrdng to their constituent material, for example, in Heading 45
No. 39.07 or Section XV).

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

5 (a) parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of Heading No. 90.01 or 90.02) of any particular Heading of this Chapter or of Chapter 84, 85, or 91 (other than Headings Nos. 84.65 and 85.28) are to be classified in that Heading;

10 (b) other parts or accessories are to be classified in Heading No. 90.29 if they answer to the terms of that Heading; otherwise they are to be classified in the Heading appropriate to the machine, appliance, instrument or apparatus itself.

3. Heading No. 90.05/06 is to be taken not to apply to telescopic sights 15 for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter; such telescopic sights and telescopes are to be classified in Heading No. 90.13.

4. Measuring or checking optical instruments, appliances or machines 20 which, but for this Note, could be classified both in Heading No. 90.13 and in Heading No. 90.16, are to be classified in Heading No. 90.16.

5. Heading No. 90.28 is to be taken to apply, and apply only, to:

(a) instruments or apparatus for measuring or checking electrical quantities;

25 (b) machines, appliances, instruments or apparatus of a kind described in Heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;

30 (c) instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations; and

(d) automatic regulators of electrical quantities, and instruments 35 or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

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

40 Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are Preferential Areas
		Standard	U.K.	Other	
45 (1)	(2)	(3)	(4)	(5)	(6)
50	90.01 Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, or polarising material	60%	..	..	..

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U. K.	Other Preferential Areas	
					5
(1)	(2)	(3)	(4)	(5)	(6)
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	Rate of duty applicable to the instrument or apparatus of which they are parts or fittings.			10
90.03/04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other; frames and mountings of the above articles, and parts thereof	100%	..	..	15
90.05/06	Refracting telescopes (monocular and binocular) prismatic or not; astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes) and mountings therefor, but not including instruments for radio-astronomy.	60%	..	..	20
90.07	Photographic cameras; photographic flash-light apparatus	100%	90%	..	25
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles :				30
	(1) Not elsewhere specified	40%	..	..
	(2) Cinematographic cameras	40%	..	..
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers	100%	90%	..	35
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other Heading in this Chapter; photo-copying apparatus (whether incorporating an optical system or of the contact-type) and thermo-copying apparatus; screens for projectors	100%	90%	..	45
90.11/12	Microscopes and diffraction apparatus, electron and proton ; compound optical microscopes, whether or not provided with means for photographing or projecting the image	40%	..	..	50
90.13	Optical appliances and instruments, (but not including lighting appliances other than searchlights and spotlights) not falling within any other Heading of this Chapter	60%	..	..	55
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; range-finders	60%	50%	..	60

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
5					
10	90·15 Balances of a sensitivity of 5 centigrams or better, with or without their weights	40%	..	..	..
15	90·16 Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other Heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors:				
20	(1) Not elsewhere specified	60%	50%	..	..
25	(2) Checking instruments, appliances and machines (for example, balancing machines); profile projectors	40%	..	..	..
30	90·17/18 Medical, dental, surgical and veterinary instruments and appliances (including electromedical apparatus and ophthalmic instruments); mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators)	60%	..	..	..
35					
40	90·19 Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances artificial limbs, eyes, teeth and other artificial parts of the body; hearing aids (deaf-aids) and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	40%	..	..	..
45					
50	90·20 Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like	40%	..	..	..
55					
60	90·21 Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	Free	..	..	..
65	90·22 Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	40%	..	..	..

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:				10
	(1) Not elsewhere specified	40%	..	..
	(2) Hydrometers, barometers, hygrometers, psychrometers; any combination of these instruments	60%	50%	..	15
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within Heading No. 90.14;				20
	(1) Not elsewhere specified	40%	..	..
	(2) Thermostats and humidistats	60%	50%	..	25
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers, including exposure meters, and calorimeters); microtomes:				30
	(1) Not elsewhere specified	40%	..	..
	(2) Exposure meters	100%	90%	..	35
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor	60%	50%	..	45
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within Heading No. 90.14); stroboscopes	60%	50%	..	50
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:				55
	(1) Not elsewhere specified	60%	50%	..	
	(2) Instruments or apparatus for measuring or checking electrical quantities and automatic regulators of electrical quantities, if such instruments, apparatus or regulators are designed for use in circuits of 400 volts or over	40%	..	..	60

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
5					
10	90·28— <i>contd.</i> (3) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiation	40%			
15	(4) Electrical instruments and apparatus, the non-electric counterparts of which fall under Heading No. 90·14 to 90·16, 90·22 to 90·25 or 90·27.	The rate applicable to the non-electric counterparts.			
20	90·29 Parts or accessories suitable for use solely or principally with one or more of the articles falling within Heading No. 90·23, 90·24, 90·26, 90·27 or 90·28.	Rate of duty applicable to the main article of which they are parts or accessories.			

CHAPTER 91

Clocks and watches and parts thereof

NOTES

- 25 1. For the purpose of this Chapter, the expression "watch movements" means movements regulated by a balance-wheel and hair-spring or by any other system capable of determining intervals of time, not exceeding 12 mm. in thickness when measured with the plate, the bridges and any additional outer plates.
- 30 2. This Chapter is to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escape-ments (Heading No. 84·08).
- 35 3. This Chapter does not cover parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified in Heading No. 39·07). This Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock and watch springs are to be classified as clock or watch parts.
- 40 4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.
- 45 5. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate Headings.

Heading No.	Sub-heading	No. and description of article	Rate of duty			Duration when rates of duty are protective Areas	5
			Standard	U. K.	Other Preferential Areas		
(1)		(2)	(3)	(4)	(5)	(6)	
91.01/11		Clocks and watches of all types; time of day recording apparatus; apparatus with clock or watch movements or with synchronous motor, for measuring, recording or otherwise indicating intervals of time; time switches with clock or watch movement or with synchronous motor; parts of all the above articles:					10
		(1) Not elsewhere specified	100%	..	..	..	15
		(2) Watches, all sorts, and parts thereof	100%	..	..	..
		(3) Clocks, all sorts, and parts thereof.	100%	..	..	..

CHAPTER 92

20

Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles

NOTES

1. This Chapter does not cover: 25

(a) film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);

(b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in Heading No. 39.07); 30

(c) microphones, amplifiers, loud-speakers, head-phones, sawswitches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter; sound recorders or reproducers combined with a radio or television receiver. (Heading No. 85.15); 35

(d) brushes (for cleaning musical instruments) falling within Chapter 96;

(e) toy instruments (Chapter 97);

(f) collectors' pieces or antiques (Heading No. 99.04/05 or 90.06); 40

or

(g) spools, reels or similar supports (which are to be classified according to their constituent material, for example, in Heading No. 39.07 or Section XV). 45

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

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
10	92·01/13 Musical instruments including electronic and similar musical instruments; sound recorders and reproducers; decoy calls and sound-signalling instruments; television image and sound recorders and reproducers, magnetic; parts and accessories of the above articles	100%	..	..	..
15					

SECTION XIX

ARMS AND AMMUNITION, PARTS THEREOF

CHAPTER 93

Arms and ammunition, parts thereof

20

NOTES

1. This Chapter does not cover:

(a) goods falling within Chapter 36 (for example, percussion caps, detonators, signalling flares);

25 (b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in Heading No. 39·07);

(c) armoured fighting vehicles and parts thereof (Heading No. 87·08);

30 (d) telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90);

(e) bows, arrows, fencing foils or toys falling within Chapter 97; or

35 (f) collectors' pieces or antiques (Heading No. 99·04/05 or 99·06)

2. In this Chapter, "parts thereof" is to be taken not to include radio or radar apparatus of Heading No. 85·15.

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

40

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
93·01/07	Arms and ammunition; parts thereof	100%	..	..	..

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

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

NOTES

1. This Chapter does not cover:

(a) pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62; 15

(b) standard lamps, table lamps, wall lamp brackets and other lighting fittings; these are classified according to the constituent material (for example, in Chapter 44, Heading No. 70.01/16 or Chapter 83); 20

(c) articles of stone, ceramic or any other material referred to in Chapter 68 or 69, used as seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69);

(d) mirrors designed for placing on the floor or ground (for example, cheval-glasses or swing-mirrors) falling within Heading No. 70·01/16; 25

(e) parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in Heading No. 39·07) and safes falling within Chapter 83; 30

(f) furniture specially designed as parts of refrigerators of Heading No. 84.15; furniture specially designed for sewing machines (Heading No. 84.41);

(g) furniture specially designed as parts of radio-gramophones, wireless sets or television sets (Heading No. 85.15); 35

(h) dentists' spittoons falling within heading No. 9017/18;

(i) goods falling within Chapter 91 (for example, clocks and clock cases);

(k) furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within Chapter 92; or 40

(l) toy furniture, billiard tables and other furniture specially constructed for games or for conjuring tricks (Chapter 97).

2. Furniture (other than parts) referred to in this Chapter is to be classified in this Chapter only if it is designed for placing on the floor or ground.

5 This provision is, however, to be taken not to apply to the following which are still to be classified in this Chapter even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) kitchen cabinets and similar cupboards;

(b) seats and beds;

(c) unit bookcases and similar unit furniture.

10 3. In this Chapter, "parts" does not apply to separately imported sheets of glass (including mirrors), of marble or of other stone unless they are combined with other parts which clearly identify them as parts of furniture.

15	Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
			Standard	U.K.	Other Preferential Areas	
	(1)	(2)	(3)	(4)	(5)	(6)
20	94.01/04	Furniture including medical furniture and parts thereof; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings	100%	..	..

CHAPTER 95

25 *Articles and manufactures of carving or moulding material*

NOTE

This Chapter does not cover:

(a) articles falling within Chapter 66 (for example, parts of umbrellas or walking-sticks);

30 (b) fans or hand screens, non-mechanical (Chapter 67);

(c) articles falling within Chapter 71 (for example, imitation jewellery);

35 (d) cutlery or other articles falling within Chapter 82, with handles or other parts of carving or moulding materials; the present Chapter applies, however, to separately imported handles or other parts of such articles;

(e) articles falling within Chapter 90 for example, spectacle frames);

40 (f) articles falling within Chapter 91 (for example, clock or watch cases);

(g) articles falling within Chapter 92 (for example, musical instruments and parts thereof);

(h) articles falling within Chapter 93 (arms and parts thereof);

45 (ij) articles falling within Chapter 94 (furniture and parts thereof);

(k) brushes, powder-puffs or other articles falling within Chapter 96;

(l) articles falling within Chapter 97 (toys, games and sports requisites);

(m) articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs); or

(n) collectors' pieces or antiques (Chapter 99)

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective ¹⁰
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
95·01/08	Articles and manufactures of carving or moulding materials; worked unhardened gelatin (except gelatin falling within Chapter 35) and articles of unhardened gelatin:				15-
	(1) Not elsewhere specified	100%	..	..	..
	(2) Worked unhardened gelatin and articles of unhardened gelatin	60%	..	..	20

CHAPTER 96

Brooms, brushes, feather dusters, powder-puffs and sieves

NOTES

1. This Chapter does not cover:

(a) articles falling within Chapter 71;

(b) brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within Heading No. 90·17/18; or

(c) toys (Chapter 97).

2. "Prepared knots and tufts for broom or brush making" is to be taken to apply only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective ⁴⁰
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
96·01/06	Brooms and brushes (including brushes of a kind used as parts of machines); prepared knots and tufts for broom or brush making; feather dusters; powder-puffs and pads for applying cosmetics or toilet preparations; of any material; hand sieves and hand riddles, of any material:				45
	(1) Not elsewhere specified	100%	..	..	..
	(2) Brushes of a kind used as parts of machines	40%	..	..	50

CHAPTER 97

Toys, games and sports requisites; parts thereof

NOTES

1. This Chapter does not cover:

- 5 (a) Christmas tree candles (Chapter 34);
- (b) fireworks or other pyrotechnic articles falling within Chapter 36;
- (c) yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39
10 or 42 or Section XI;
- (d) sports bags or other containers of Chapter 42 or 43;
- (e) sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61;
- (f) textile flags or bunting, or sails for boats or land craft, falling
15 within Chapter 62;
- (g) sports footwear (other than skating boots with skates attached); cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65;
- (h) climbing sticks, whips, riding crops or the like, or parts thereof (Chapter 66);
20
- (ij) unmounted glass eyes for dolls or other toys, falling within Heading No. 70·19;
- (k) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in Heading No. 39·07);
25
- (l) bells and gongs, non-electric, and parts thereof, of base metal (Chapter 83);
- (m) sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII;
- (n) children's cycles fitted with ball bearings and in the normal
30 form of adults' cycles (Heading No. 87·09/12);
- (o) sports-craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (p) spectacles, goggles and the like, for sports and outdoor
35 games (Heading No. 90·03/04);
- (q) decoy calls and whistles (Chapter 92);
- (r) arms or other articles of Chapter 93; or
- (s) racket strings, tents or other camping goods, or gloves
40 (classified, in general, according to the material of which they are made).

2. This Chapter is to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.

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

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
97·01/08	Wheeled toys designed to be ridden by children; dolls and other toys; articles for parlour games or fair-ground amusements; entertainment articles; Christmas tree decorations and the like; equipment for gymnastics, sports and outdoor games; hunting and fishing requisites; travelling circuses, travelling menageries and travelling theatres	100%	..	..	..

CHAPTER 98

Miscellaneous manufactured articles

NOTES

1. This Chapter does not cover:

(a) eyebrow and other cosmetic pencils (Chapter 33);

(b) buttons, studs, cuff-links, combs, hair-slides and the like, if made wholly or partly of precious metal or rolled precious metal [subject to the provisions of Note 7 (a) to Chapter 71] or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71);

(c) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in Heading No. 39·07);

(d) mathematical drawing pens (Heading No. 90·16); or

(e) toys and other articles falling within Chapter 97.

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

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

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are Preferential Areas
		Standard	U.K.	Other	
(1)	(2)	(3)	(4)	(5)	(6)
25	98·01/02 Buttons and button moulds, studs, cuff-links and press fasteners; slide fasteners; blanks and parts of such articles	100%	..	..	..
10	98·03/09 Pens and pencils, all sorts, and parts thereof; crayons, chalks and similar writing or drawing materials; slates and boards; date, sealing or numbering stamps, and the like (including devices for printing or embossing labels); composing sticks and printing sets incorporating such composing sticks, all hand-operated; typewriter and similar ribbons and ink pads; sealing wax; copying pastes with a basis of gelatin	100%	..	..	..
15					
20	98·10/11 Mechanical lighters and similar lighters, including chemical and electrical lighters and parts thereof, excluding flints and wicks; smoking pipes, cigar and cigarette holders and parts thereof	100%	..	..	..
25					
30	98·12/14 Combs, hair-slides and the like; corset busks and similar supports for articles of apparel or clothing accessories; scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	100%	..	..	..
35					
	98·15 Vacuum flasks and other vacuum vessels; parts thereof, other than glass inners	100%	..	..	..
40	98·16 Tailors' dummies and other lay figures; animated displays of a kind used for shop window dressing	100%	..	..	..

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

CHAPTER 99

Works of art, collectors' pieces, and antiques

NOTES

1. This Chapter does not cover:

(a) unused postage, revenue or similar stamps of current or new issue in India (Heading No. 49·07);

(b) theatrical scenery, studio back-cloths or the like, of painted canvas (Heading No. 59·01/15);

(c) pearls or precious or semi-precious stones falling within Heading No. 71.01 or 71.02

(d) industrial drawings falling within Heading 49·04/06; or

(e) hand-painted or hand-decorated manufactured articles.

2. For the purposes of Heading No. 99·01/03, "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process; and "original sculptures and statuary" is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

3. (a) Subject to Notes 1 and 2 above, articles falling within the Headings of this Chapter are to be classified in whichever of those Headings is appropriate and not in any other Heading of this Schedule;

(b) Heading No. 99·06 is to be taken not to apply to articles falling within the preceding Headings of this Chapter.

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

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective of duty areas
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
99·01/03	Paintings, drawings and pastels, executed entirely by hand; original engravings, prints and lithographs; original sculptures and statuary	100%	..	..	25
99·04/05	Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter cards and the like), used, or if unused, not of current or new issue in India; collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	Free	..	..	35
99·06	Antiques of an age exceeding one hundred years.	100%	..	..	..

SECTION XXII

CHAPTER 100

Passengers' baggage; personal importations by post or air; ships stores

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective of duty areas
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
100·01	All dutiable articles imported by a passenger as baggage, even if specified elsewhere, but excluding the following articles, namely, (i) motor vehicles, (ii) alcoholic drinks	100%	..	..	50

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)
5					
100'02	All dutiable articles, even if elsewhere specified, intended for personal use, imported by post or air, and exempt from any prohibition in respect of the import thereof under the Imports and Exports (Control) Act, 1947 (18 of 1947), but excluding alcoholic drinks :				
15	(1) drugs and medicines	60%			
	(2) others	100%			
100'03	The following articles of stores on board a vessel or aircraft on which duty is leviable under the Customs Act, 1962 (52 of 1962), even if elsewhere specified, namely :				
20	(1) prepared or preserved meat, fish and vegetables; dairy products; soups; lard; fresh fruits	30%			
25	(2) all other consumable stores excluding fuel, lubricating oil, alcoholic drinks and tobacco products	100%			

THE SECOND SCHEDULE—EXPORT TARIFF

(See section 2)

General Explanatory Note

The abbreviation “%” in any column of this Schedule, in relation to the rate of duty, indicates that duty on the goods to which the entry relates shall be charged on the basis of the value of the goods as defined in section 14 of the Customs Act, 1962 (52 of 1962), the duty being equal to such percentage of the value as is indicated in that column.

Heading No.	Description of articles	Rate of duty
(1)	(2)	(3)
40	1. Coffee	50 paise per kilogram.
	2. Black pepper	Rs. 1.25 per kilogram.
	3. De-oiled groundnut oilcakes	Rs. 125 per tonne.
	4. De-oiled groundnut meal (solvent extracted variety)	Rs. 125 per tonne.
45	5. Tobacco unmanufactured	75 paise per kilogram, or, 20%, whichever is lower.
	6. Sillimanite	20%
	7. Kyanite	Rs. 40 per tonne.
	8. Mica	40%
	9. Steatite (Talc)	20%
50	10. Manganese ore	Rs. 20 per tonne.

Heading No.	Description of articles	Rate of duty	
(1)	(2)	(3)	
11.	Iron ore—		
	(1) Lumpy iron ore	Rs. 10.50 per tonne.	5
	(2) Iron ore fines (including blue dust)	Rs. 4 per tonne.	
12.	Chrome concentrates	Rs. 15 per tonne.	
13.	Manganese dioxide	20%	
14.	Hides, skins and leathers, tanned and untanned, all sorts, but not including manufactures of leather	20%	10
15.	Raw wool	25%	
16.	Raw cotton	Rs. 1,000 per tonne.	
17.	Cotton waste, all sorts	40%	
18.	Jute manufactures (including manufactures of Bimlipatam Jute or of mesta fibre) when not in actual use as covering, receptacles or bindings, for other goods—		15
	(1) Not elsewhere specified	Rs. 150 per tonne.	
	(2) Hessian cloth and bags—		
	(i) carpet backing	Rs. 700 per tonne.	20
	(ii) other hessian cloth (including narrow backing cloth) and bags	Rs. 600 per tonne.	
	(3) Jute canvas, jute webbings, jute tarpaulin cloth and manufactures thereof	Rs. 200 per tonne.	
	(4) Sacking (cloth, bags, twist, yarn, rope and twine)	Rs. 150 per tonne.	25
19.	Coir yarn	15%	

APPENDIX I

[Vide para 2 of the Report]

MOTION ADOPTED IN LOK SABHA FOR REFERENCE OF THE BILL TO THE SELECT COMMITTEE

"That the Bill to consolidate and amend the law relating to customs duties, be referred to a Select Committee consisting of 30 members, namely:

1. Shri Rudra Pratap Singh
2. Shri Nathu Ram Ahirwar
3. Shri Maganti Ankineedu
4. Shri B. R. Bhagat
5. Shri M. Bheeshmadev
6. Shri G. Bhuvarah
7. Shri Tridib Chaudhuri
8. Shri Y. B. Chavan
9. Shri S. R. Damani
10. Shri D. D. Desai
11. Shri Hiralal Doda
12. Shri Dinesh Chandra Goswami
13. Shri D. B. Chandra Gowda
14. Shri P. A. Saminathan
15. Shri Hari Singh
16. Shri C. Janardhanan
17. Shri Purushottam Kakodkar
18. Shri Maharaj Singh
19. Shri Shyam Sunder Mohapa.
20. Shri Priya Ranjan Das Munsi
21. Shri Noorul Huda
22. Shri Kartik Oraon
23. Shri H. M. Patel
24. Shri Ramji Ram
25. Shri Mahadeepak Singh Shakya
26. Shri S. A. Shamim
27. Shri Rana Bahadur Singh
28. Shri Satyendra Narayan Sinha
29. Shri Tayyab Hussain; and
30. Shri K. R. Ganesh.

with instructions to report by the last day of the first week of the next session."

APPENDIX II

(Vide para 5 of the Report)

LIST OF ASSOCIATIONS, ORGANISATIONS, ETC. FROM WHOM MEMORANDA/REPRESENTATIONS/NOTES, ETC. WERE RECEIVED BY THE SELECT COMMITTEE

1. Bayer (India) Limited, Express Towers, Nariman Point, Bombay-400001.
2. All India Importers' Association, Churchgate House, Nariman Road, Fort, Bombay-400001.
3. Federation of Indian Chambers of Commerce & Industry, Federation House, New Delhi-110001.
4. Singareni Collieries Company Limited, Kothagudem, Collieries, B.P.O. Bhadrachellam Road Station, Andhra Pradesh.
5. Bihar Chamber of Commerce, Bihar Chambers Building, Patna-1.
6. U. Foam Private Limited, B-15 & 16, Industrial Estate, Sanatnagar, Hyderabad-18.
7. South India Cashewnut Manufacturers' Association, India Cashewnut Exporters' Association and the Kerala Cashew Manufacturers' Association, Quilon.
8. Airlines Operators Committee, C/o. British Airways, Delhi, Airport, New Delhi-110010.
9. Associated Chambers of Commerce and Industry of India, 17, Parliament Street, New Delhi-110001.
10. Mahratta Chamber of Commerce & Industries, Tilak Road, Poona-411002.
11. Goa Custom House Agents' Association, Custom House Building, Mormugao (Goa).
12. Scientific and Surgical Instrument Manufacturers Association, Devkaran Mansion, 43, Princess Street, Bombay-400002.
13. International Computers (India) Pvt. Ltd., Magnett House, Narottam Morarjee Marg, Bombay-400001.
14. Southern India Chamber of Commerce & Industry, Indian Chambers Building, Madras-600001.
15. Calcutta Clearing Agents' Association, P-11, Mission Row, Extension, Calcutta-1.
16. Bharat Chamber of Commerce, "Bharat Chambers" 8, Old Court Street, Calcutta.

17. Madras Custom Clearing and Shipping Agents' Association, No. 16, First Line Beach, Merchantile Bank Buildings, Madras-600001.
 18. Andhra Chamber of Commerce, Andhra Chamber Building, 272|3, Anguppa Naik Street, Madras-600001.
 19. Computer Society of India, C|o Tata Consultancy Services, Air-India Building, Nariman Point, Bombay-400020.
 20. Goa Mineral Ore Exporters' Association, Vaglo Building, Rua Conde De Torres Novas, Panaji.
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APPENDIX III

(Vide para 6 of the Report)

LIST OF ASSOCIATIONS, ORGANISATIONS, ETC. WHO GAVE EVIDENCE BEFORE THE SELECT COMMITTEE

S. No.	Name of Witness	Date of hearing
1.	Airlines Operators Committee, Delhi	3-12-1974
	<i>Spokesmen:</i>	
	1. Shri K. S. Santhanam— <i>Chairman</i>	
	2. Shri A. Reppun	
	3. Shri J. R. Das Dang	
	4. Shri S. S. Nathan	
	5. Shri M. Bertolletti	
2.	The Goa-Customs House Agents' Association, Mormugao	6-1-1975
	<i>Spokesmen:</i>	
	1. Shri Casimiro Luis	
	2. Shri Jose Leitao	
	3. Shri G. C. Alvares	
	4. Shri Marcelino Luis	
3.	All India Importers Association, Bombay.	8-1-1975
	<i>Spokesmen:</i>	
	1. Shri P. G. Vaidya— <i>President</i>	
	2. Shri K. G. Manseta— <i>Vice-President</i>	
	3. Shri R. C. Shah	
4.	The Mahratta Chamber of Commerce and Industries, Poona	8-1-1975
	<i>Spokesmen:</i>	
	1. Shri M. R. Karshanis	
	2. Shri V. V. Dixit	
	3. Shri S. R. Somvanshi	

S. No.	Name of Witness	Date of hearing
5.	Bombay Chamber of Commerce and Industry, Bombay.	9-1-1975
	<i>Spokesmen:</i>	
	1. Shri D. B. Engineer— <i>Leader</i>	
	2. Shri Vipin Maneklal	
	3. Shri D. B. Kohan	
	4. Shri N. S. L. Narasimhan	
	5. Shri B. P. Gunaji— <i>Secretary</i> .	
6.	The Scientific and Surgical Instruments Manufacturers & Traders' Association, Bombay.	9-1-1975
	<i>Spokesmen:</i>	
	Shri N. C. Dalal— <i>President</i>	
7.	Computer Society of India, Bombay.	9-1-1975
	<i>Spokesmen:</i>	
	1. Shri F. C. Kohli— <i>President</i>	
	2. Shri P. P. Gupta— <i>Vice-President</i>	
	3. Shri T. V. Balan	
8.	The Associated Chambers of Commerce and Industry of India, New Delhi.	25-1-1975
	<i>Spokesmen:</i>	
	1. Shri T. K. Ramasubramanyan	
	2. Shri M. B. Bhaskare	
	3. Shri C. Balakrishnan	
9.	Calcutta Clearing Agents' Association, Calcutta.	4-2-1975
	<i>Spokesmen:</i>	
	1. Shri J. B. Mukherjee	
	2. Shri H. N. Doshi	
	3. Shri N. G. Bhansali	
	4. Shri K. R. R. Manian	
	5. Shri J. J. Tata	
	6. Shri S. B. Sen	
	7. Shri N. Chaudhuri	
	8. Shri R. K. Ghosh	

APPENDIX IV

MINUTES OF THE SITTINGS OF THE SELECT COMMITTEE ON THE CUSTOMS TARIFF BILL, 1974

I

First Sitting

The Committee sat on Tuesday, the 10th September, 1974 from 10.45 to 11.15 hours.

PRESENT

Shri B. R. Bhagat—*Chairman*

MEMBERS

2. Shri Maganti Ankineedu
3. Shri M. Bheeshmadev
4. Shri Dinesh Chandra Goswami
5. Shri Hari Singh
6. Shri Purushottam Kakodkar
7. Shri Shyam Sunder Mohapatra
8. Shri Kartik Oraon
9. Shri Rana Bahadur Singh
10. Shri Tayyab Hussain

LEGISLATIVE COUNSEL

1. Shri R. V. S. Peri—*Sastri—Joint Secretary and Legislative Counsel.*
2. Shri V. S. Bhashyam—*Deputy Legislative Counsel.*

REPRESENTATIVES OF THE MINISTRY OF FINANCE (DEPARTMENT OF REVENUE & INSURANCE)

1. Shri K. Narasimhan—*Joint Secretary.*
2. Shri B. C. Rastogi—*Deputy Secretary.*

SECRETARIAT

Shri H. G. Paranjpe—*Deputy Secretary.*

2. At the outset, the Chairman informed the members of the Committee briefly of the work done by the Select Committee on the Customs Tariff Bill, 1969 which lapsed due to the dissolution of the Fourth Lok Sabha.

The Chairman also informed the Committee that the Ministry of Finance had been requested to furnish the following material for circulation to the members of the Committee:—

1. The Indian Tariff Act, 1934.
2. The Indian Tariff (Amendment) Act, 1949.

3. Brussels Tariff Nomenclature.
4. Reports of the Tariff Revision Committee.
5. Tariff Commission Act, 1951.
6. U.K.—India Trade Agreement.
7. A background note on the Customs Tariff Bill, 1974.

4. The Committee then considered their future programme of work and decided to invite memoranda from the State Governments, Chambers of Commerce and Industry, Clearing and Forwarding Agents and everyone else interested in the subject matter of the Bill. The Committee also decided to hear oral evidence of those who were desirous of giving oral evidence.

5. The Committee also approved a Press Communique. The Committee further decided that, in addition to the Press communique, an advertisement might also be given in the Newspapers having all India circulation.

6. The Committee desired that the Ministry of Finance should furnish their comments on the various points raised in the memoranda that might be submitted to the Committee for their consideration.

7. At the end, the Committee decided to hold their sittings on the 14th and 15th October, 1974 to have a general discussion on the Bill.

8. The Committee then adjourned.

II

Second Sitting

The Committee sat on Monday, the 14th October, 1974 from 11.00 to 11.50 hours.

PRESENT

Shri B. R. Bhagat—*Chairman*

MEMBERS

2. Shri Nathu Ram Ahirwar
3. Shri Maganti Ankineedu
4. Shri M. Bheeshmadev
5. Shri G. Bhuvarahan
6. Shri Tridib Chaudhuri
7. Shri Hari Singh
8. Shri C. Janardhanan
9. Shri Purushottam Kakodkar
10. Shri Maharaj Singh
11. Shri Shyam Sunder Mohapatra
12. Shri Priya Ranjan Das Munsi
13. Shri Kartik Oraon

14. Shri Ramji Ram
15. Shri Mahadeepak Singh Shakya
16. Shri S. A. Shamim
17. Shri Rana Bahadur Singh
18. Shri Rudra Pratap Singh
19. Shri Satyendra Narayan Sinha
20. Shri Tayyab Hussain

REPRESENTATIVES OF THE MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE & INSURANCE)

1. Shri K. Narasimhan—*Joint Secretary.*
2. Shri B. C. Rastogi—*Deputy Secretary.*
3. Shri B. N. Sharma—*Officer on special Duty.*

REPRESENTATIVE OF THE MINISTRY OF COMMERCE

Shri V. A. Padmanabhan, *Special Officer (GATT and Tariffs).*

SECRETARIAT

Shri H. G. Paranjpe—*Deputy Secretary.*

2. Shri Pranab Kumar Mukherjee, Minister of State in the Ministry of Finance, who is not a member of the Committee, attended the sitting with the permission of the Chairman under Rule 299 of the Rules of Procedure.

3. The Chairman informed the Committee that various associations, organisations, etc. had requested that in view of the importance of the Bill, the last date for the presentation of memoranda on the provisions of the Bill might be extended in order to enable them to examine the Bill in all its aspects. The Committee, after some discussion, decided to extend the time for submission of memoranda on the provisions of the Bill upto Friday, the 15th November, 1974.

4. The Committee further decided that the various associations, organisations, etc. who had sought extension of time might be informed accordingly.

5. The Committee decided to visit the Customs Cargo clearance office at Palam Airport, Foreign Post Office and Customs House, New Delhi, etc. on Friday, the 5th November, 1974 in order to acquaint themselves with the working of the tariff structure.

6. The Committee also decided to hear evidence on the provisions of the Bill at New Delhi from the 3rd to 5th December, 1974.

7. The Committee authorised the Chairman to select the parties for evidence.

8. At the end, the Committee felt that it would not be possible for them to complete their work within the stipulated date i.e. the 15th November, 1974 and decided to ask for an extension of time for presentation of their report upto last day of the first week of next Budget Session (1975).

9. The Committee authorised the Chairman and, in his absence, Shri Tridib Chaudhuri, to move the necessary motion in the House.

10. The Committee then adjourned to meet again on Tuesday, the 15th October, 1974.

Third Sitting

The Committee sat on Tuesday, the 15th October, 1974 from 11.00 to 12.45 hours.

PRESENT

Shri B. R. Bhagat—*Chairman*

MEMBERS

2. Shri Nathu Ram Ahirwar
3. Shri M. Bheeshmadev
4. Shri G. Bhuvarahan
5. Shri Tridib Chaudhuri
6. Shri Hiralal Doda
7. Shri Hari Singh
8. Shri C. Janardhanan
9. Shri Purushottam Kakodkar
10. Shri Maharaj Singh
11. Shri Shyam Sunder Mohpatra
12. Shri Kartik Oraon
13. Shri H. M. Patel
14. Shri Ramji Ram
15. Shri Mahadeepak Singh Shakya
16. Shri S. A. Shamim
17. Shri Rana Bahadur Singh
18. Shri Rudra Pratap Singh

LEGISLATIVE COUNSEL

2. Shri V. S. Bhashyam—*Deputy Legislative Counsel.*

REPRESENTATIVES OF THE MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE & INSURANCE)

1. Shri K. Narasimhan—*Joint Secretary.*
2. Shri B. C. Rastogi—*Deputy Secretary.*
3. Shri B. N. Sharma—*Officer on-Special Duty.*

REPRESENTATIVE OF THE MINISTRY OF COMMERCE

Shri V. A. Padmanabhan—*Special Officer (GATT and Tariffs).*

SECRETARIAT

Shri H. G. Paranjpe—*Deputy Secretary.*

2. Shri Pranab Kumar Mukherjee, Minister of State in the Ministry of Finance, who is not a member of the Committee, attended the sitting with the permission of the Chairman under Rule 299 of the Rules of Procedure.

3. The officials of the Ministry of Finance explained in detail the implications of the various provisions of the Bill.

4. At the end, the Committee decided that Ministry of Finance might furnish a note on the progress and prospects of negotiations regarding preferences in the context of the EEC, GATT having regard to the fact that U. K. had already terminated trade agreement of 1939 with India. The Committee also desired that copies of the Brussels Nomenclature for the classification of goods in Customs Tariffs might be supplied to the Members of the Select Committee.

5: The Committee then adjourned.

IV

Fourth Sitting

The Committee sat on Tuesday, the 3rd December, 1974 from 15.00 to 16.45 hours.

PRESENT

Shri B. R. Bhagat—*Chairman*

MEMBERS

2. Shri Nathu Ram Ahirwar
3. Shri D. D. Desai
4. Shri Dinesh Chandra Goswami
5. Shri Hari Singh
6. Shri Maharaj Singh
7. Shri Shyam Sunder Mohapatra
8. Shri Ramji Ram
9. Shri Mahadeepak Singh Shakya
10. Shri Rana Bahadur Singh.

LEGISLATIVE COUNSEL

Shri S Ramaiah—*Deputy Legislative Counsel.*

REPRESENTATIVES OF THE MINISTRY OF FINANCE (DEPARTMENT OF REVENUE & INSURANCE)

1. Shri K. Narasimhan—*Joint Secretary.*
2. Shri B. N. Sharma—*Officer-on-Special duty.*

SECRETARIAT

Shri H. G. Paranjpe—*Chief Financial Committee Officer.*

2. Shrimati Sushila Rohatgi, Deputy Minister in the Ministry of Finance, who is not a member of the Committee, attended the sitting with the permission of the Chairman under Rule 299 of the Rules of Procedure and Conduct of Business in Lok Sabha.

3 The Committee considered their future programme of work and after some discussion, approved the following programme:—

- (i) 6th to 9th January, 1975. To hear oral evidence of the representatives of various associations|organisations etc. and also to undertake on-the-spot study visits to the Customs Houses and Air|Sea-ports etc. at Bombay and Goa.
- (ii) 23rd and 24th January, 1975. To hear oral evidence of the representatives of various associations, organisations, etc. at New Delhi.
- (iii) 3rd to 6th February, 1975. To hear oral evidence of the various associations, organisations, etc. and also to undertake on-the-spot study visits to the Customs Houses and Air|Sea-ports, etc. at Calcutta and Madras.

4. Before the Committee proceeded to hear evidence of the following representatives of the Airlines Operators Committee, Delhi, the Chairman drew their attention to Direction 58 of the Directions by the Speaker:—

1. Shri K. S. Santhanam—*Chairman*.
2. Shri A. Reppun
- 3 Shri J. R. Das Dang
4. Shri S. S. Nathan
5. Shri M. Bertoletti.

The evidence lasted till 16.45 hours.

5. A verbatim record of the evidence was kept.

6. The Committee then adjourned.

V

Fifth Sitting

The Committee set on Monday, the 6th January, 1975 from 16.00 to 17.20 hours in Assembly Hall, Panaji.

PRESENT

Shri B. R. Bhagat—*Chairman*.

MEMBERS

2. Shri Nathu Ram Ahirwar

3. Shri M. Bheeshmadev

4. Shri G. Bhuvarahan
5. Shri Tridib Chaudhuri
6. Shri Hiralal Doda
7. Shri Hari Singh
8. Shri Purushottam Kakodkar
9. Shri Maharaj Singh
10. Shri Shyam Sunder Mohapatra
11. Shri Kartik Oraon
12. Shri H. M. Patel
13. Shri Mahadeepak Singh Shakya
14. Shri Shashi Bhushan
15. Shri Rudra Pratap Singh
16. Shri Satyendra Narayan Sinha
17. Shri Dinesh Chandra Goswami.

REPRESENTATIVES OF THE MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE & INSURANCE)

1. Shri B. C. Rastogi—*Deputy Secretary.*
2. Shri B. N. Sharma—*Officer-on-Special Duty.*

SECRETARIAT

Shri K. K. Saxena—*Senior Examiner of Bills, Motions and Resolutions.*

2. At the outset, the Committee passed the following condolence resolution over the tragic death of Shri Lalit Narain Mishra, Minister for Railways on the 3rd January, 1975:

“The Committee place on record their profound sense of sorrow over the demise of their most esteemed colleague, Shri Lalit Narain Mishra, Minister for Railways on the 3rd January, 1975 and send their heartfelt condolences to members of the bereaved family.”

The members stood in silence for a short while.

3. Before the Committee proceeded to hear evidence of the representatives of Goa Custom House Agents' Association, Mormogao, the Chairman drew their attention to Direction 58 of the Directions by the Speaker:—

1. Shri Casimiro Luis
2. Shri Jose Leitao
3. Shri G. C. Alvares
4. Shri Marcelino Luis.

The evidence lasted till 17.20 hours.

4. A verbatim record of evidence was kept.

5. The Committee then placed on record their warm appreciation of the valuable assistance rendered to them by the Secretary, Goa, Daman and Diu Legislative Assembly and other members of staff in holding their sittings in Assembly Building, Panaji.

The Committee also placed on record their warm appreciation of the valuable assistance rendered to them by the officers of the Customs and Central Excise, Panaji and the Ministry of Finance (Department of Revenue and Insurance).

6. The Committee then adjourned to meet again on the 4th January, 1975 at 15.00 hours in Council Hall, Bombay.

VI

Sixth Sitting

The Committee sat on Wednesday, the 8th January, 1975 from 15.15 to 17.00 hours in Council Hall, Bombay.

PRESENT

Shri B. R. Bhagat—*Chairman*

MEMBERS

2. Shri Nathu Ram Ahirwar
3. Shri M. Bheeshmadev
4. Shri G. Bhavarahan
5. Shri Tridib Chaudhuri
6. Shri S. R. Damani
7. Shri D. D. Desai
8. Shri Hiralal Doda
9. Shri Dinesh Chandra Goswami
10. Shri D. B. Chandra Gowda
11. Shri Hari Singh
12. Shri Purushottam Kakodkar
13. Shri Maharaj Singh
14. Shri Shyam Sunder Mohapatra
15. Shri Priya Ranjan Das Munsi
16. Shri Mahadeepak Singh Shakya
17. Shri Rudra Pratap Singh
18. Shri Satyendra Narayan Sinha
19. Shri Shashi Bhushan.

REPRESENTATIVES OF THE MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE & INSURANCE)

1. Shri B. C. Rastogi—*Deputy Secretary.*
2. Shri B. N. Sharma—*Officer-on-Special Duty.*

SECRETARIAT

Shri K. K. Saxena—*Senior Examiner of Bills, Motions and Resolutions.*

2. Shri Pranab Kumar Mukherjee, Minister of State in the Ministry of Finance who is not a member of the Committee attended the sitting with the permission of the Chairman under Rule 299 of the Rules of Procedure and Conduct of Business in Lok Sabha.

3. The Committee heard the evidence of the representatives of the following associations, organisations, etc.

[In the beginning, the Chairman drew the attention of the representatives of the following associations, organisations, etc. to the provisions of Direction 58 of the Directions by the Speaker.]

I. *All India Importers' Association, Bombay.*

Spokesmen:

1. Shri P. G. Vaidya—*President.*
2. Shri K. K. Manseta—*Vice-President.*
3. Shri R. C. Shah.

[15.15 to 16.10 hours]

II. *Mahratta Chamber of Commerce and Industries, Poona.*

Spokesmen:

1. Shri M. R. Karkhanis
2. Shri V. V. Dixit
3. Shri S. R. Somvanshi.

[16.10 to 17.00 hours]

4. A verbatim record of evidence was kept.
5. The Committee then adjourned to meet again on the 9th January, 1975 at 10.00 hours.

VII

Seventh Sitting

The Committee sat on Thursday, the 9th January, 1975 from 10.00 to 12.00 hours in Council Hall, Bombay.

PRESENT

Shri B. R. Bhagat—*Chairman*

MEMBERS

2. Shri Nathu Ram Ahirwar
3. Shri M. Bheeshmadev

4. Shri G. Bhuvarahan
5. Shri Tridib Chaudhuri
6. Shri D. D. Desai
7. Shri Hiralal Doda
8. Shri Dinesh Chandrá Goswami
9. Shri D. B. Chandra Gowda
10. Shri Hari Singh
11. Shri Purushottam Kakodkar
12. Shri Maharaj Singh
13. Shri Shyam Sunder Mohapatra
14. Shri H. M. Patel
15. Shri Mahadeepak Singh Shakya
16. Shri Shashi Bhushan
17. Shri Rudra Pratap Singh
18. Shri Satyendra Narayan Sinha
19. Shri S. A. Shamim
20. Shri S. R. Damani

REPRESENTATIVES OF THE MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE & INSURANCE)

1. Shri B. C. Rastogi—*Deputy Secretary.*
2. Shri B. N. Sharma—*Officer-on-Special Duty.*

SECRETARIAT

Shri K. K. Saxena—*Senior Examiner of Bills, Motions and Resolutions.*

2. Shri Pranab Kumar Mukherjee, Minister for State in the Ministry of Finance who is not a member of the Committee attended the sitting with the permission of the Chairman under Rule 299 of the Rules of Procedure and Conduct of Business in Lok Sabha.

3. The Committee heard the evidence of the representatives of the associations, organisations, etc. mentioned below:—

“In the beginning, the Chairman drew the attention of the representatives of the following associations, organisations, etc. to the provisions of Direction 58 of the Directions by the Speaker.”

I. *Bombay Chamber of Commerce and Industry, Bombay.*

Spokesmen:

1. Shri D. B. Engineer—*Leader*
2. Shri Vipin Maneklal

3. Shri D. B. Kotian
4. Shri N. S. L. Narasimhan
5. Shri B. P. Gunaji *Secretary*.

[10.00 to 11.10 hours].

II. *Scientific and Surgical Instruments Manufacturers and Traders Association, Bombay.*

Spokesman:

Shri N. C. Lalal.

[11.10 to 11.35 hours].

III. *Computer Society of India, Bombay.*

Spokesmen:

1. Shri F. C. Kohli—*President*.
2. Shri P. P. Gupta—*Vice-President*.
3. Shri T. V. Balan.

[11.35 to 11.50 hours].

4. A verbatim record of evidence was kept.

5. The Committee then placed on record their warm appreciation of the valuable assistance rendered to them by the Secretary, Maharashtra Legislature and other members or the staff in holding their sittings in Council Hall, Bombay.

6. The Committee also placed on record their warm appreciation of the valuable assistance rendered to them by the officers of the Customs and Central Excise, Bombay and the Ministry of Finance (Department of Revenue and Insurance).

7. The Committee then adjourned.

VIII

Eighth Sitting

The Committee sat on Friday, the 24th January, 1975 from 10.30 to 1.45 hours.

PRESENT

Shri B. R. Bhagat—*Chairman*

MEMBERS

2. Shri Nathu Ram Ahirwar
3. Shri Maganti Ankineedu
4. Shri M. Bheeshmadev
5. Shri G. Bhuvarahan
6. Shri S. R. Damani
7. Shri Hiralal Doda
8. Shri D. B. Chandra Gowda

9. Shri Hari Singh
10. Shri Purushottam Kakodkar
11. Shri Maharaj Singh
12. Shri Kartik Oraon
13. Shri H. M. Patel
14. Shri Ramji Ram
15. Shri Mahadeepak Singh Shakya
16. Shri S. A. Shamim
17. Shri Rudra Pratap Singh
18. Shri Satyendra Narayan Sinha.

REPRESENTATIVES OF THE MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE & INSURANCE)

1. Shri K. Narasimhan—*Additional Secretary.*
2. Shri B. C. Rastogi—*Deputy Secretary.*
3. Shri B. N. Sharma—*Officer-on-Special Duty.*

SECRETARIAT

Shri H. G. Paranjpe—*Chief Financial Committee Officer.*

2. Shrimati Sushila Rohatgi, Deputy Minister in the Ministry of Finance, who is not a member of the Committee attended the sitting with the permission of the Chairman under Rule 299 of the Rules of Procedure and Conduct of Business in Lok Sabha.

3. At the outset, the Committee considered their programme of visit to Daman, Diu and Ahmedabad in February, 1975. After some discussion, the Committee decided to drop the proposal of visit to Daman, Diu and Ahmedabad.

4. The Committee then considered a request for oral evidence made by the International Computers (India) Private Limited, Bombay and decided that their representatives might be called to give evidence at Madras on the 5th February, 1975.

5. The Committee, thereafter, decided the following programme of work—

- (i) last date for receipt of Government Amendments—8-2-75.
- (ii) last date for receipt of notices of amendments from members
—10-2-1975.
- (iii) clause-by-clause consideration of the Bill—13-2-1975 and
14-2-1975.

6. The Committee held general discussion on the points raised in the memoranda submitted to the Committee and also during the course of evidence.

7. The Committee then adjourned to meet again at 10.30 hours on the 25th January, 1975.

Ninth Sitting

The Committee sat on Friday, the 25th January, 1975 from 10.30 to 12.40 hours.

PRESENT

Shri B. R. Bhagat—*Chairman*

MEMBERS

2. Shri Nathu Ram Ahirwar
3. Shri M. Bheeshmadev
4. Shri G. Bhuvarahan
5. Shri Tridib Chaudhuri
6. Shri S. R. Damani
7. Shri Hiralal Doda
8. Shri Dinesh Chandra Goswami
9. Shri Hari Singh
10. Shri Purushottam Kakodkar
11. Shri Maharaj Singh
12. Shri Kartik Oraon
13. Shri Mahadeepak Singh Shakva
14. Shri S. A. Shamim
15. Shri Shashi Bhushan
16. Shri Rudra Pratap Singh
17. Shri Satyendra Narayan Sinha.

REPRESENTATIVES OF THE MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE & INSURANCE)

1. Shri K. Narasimhan—*Additional Secretary.*
2. Shri B. C. Rastogi—*Deputy Secretary.*
3. Shri B. N. Sharma—*Officer-on-Special Duty.*

SECRETARIAT

Shri H. G. Paranjpe—*Chief Financial Committee Officer.*

2. Shrimati Sushila Rohatgi, Deputy Minister in the Ministry of Finance, who is not a member of the Committee, attended the sitting with the permission of Chairman under Rule 299 of the Rules of Procedure.

3. Before the Committee proceeded to hear the evidence of the representatives of the Associated Chambers of Commerce & Industry of

India, New Delhi, the Chairman drew their attention to Direction 58 of the Directions by the Speaker:—

1. Shri T. K. Ramasubramanyan
2. Shri M. B. Bhaskare
3. Shri C. Balakrishnan
4. The evidence lasted till 12.30 hours.
5. A verbatim record of evidence was kept.
6. The Committee then decided that before taking up clause-by-clause consideration of the Bill, the Chairman, Central Board of Excise and Customs might be asked to appear before the Committee on Thursday, the 13th February, 1975 so that the members could seek clarifications.
7. The Committee also decided that the Ministry of Finance (Department of Revenue & Insurance) might be requested to furnish their comments on the various points raised during the course of evidence tendered before the Committee.
8. The Committee then adjourned.

X

Tenth Sitting

The Committee sat on Tuesday, the 4th February, 1975 from 10.00 to 11.45 hours in Council Chamber, Assembly House, Calcutta.

PRESENT

Shri B. R. Bhagat—*Chairman*

MEMBERS:

2. Shri Nathu Ram Ahirwar
3. Shri Maganti Ankineedu
4. Shri M. Bheeshmadev
5. Shri G. Bhuvarahan
6. Shri Tridib Chaudhuri
7. Shri D. B. Chandra Gowda
8. Shri Hari Singh
9. Shri C. Janardhanan
10. Shri Purushottam Kakodkar
11. Shri Maharaj Singh
12. Shri Shyam Sunder Mohapatra
13. Shri Ramji Ram
14. Shri Mahadeepak Singh Shakya
15. Shri S. A. Shamim
16. Shri Shashi Bhushan
17. Shri Rudra Pratap Singh
18. Shri Satyendra Narayan Sinha

REPRESENTATIVES OF THE MINISTRY OF FINANCE (DEPARTMENT OF REVENUE & INSURANCE)

1. Shri B. C. Rastogi—*Deputy Secretary.*
2. Shri B. N. Sharma—*Officer-on-Special Duty.*

SECRETARIAT

Shri H. G. Paranjpe—*Chief Financial Committee Officer.*

2. Shrimati Shushila Rohatgi, Deputy Minister in the Ministry of Finance, who is not a member of the Committee attended the sitting with the permission of Chairman under Rule 299 of the Rules of Procedure.

3. The Committee heard the evidence of the representatives of the following associations, organisations, etc.

[In the beginning, the Chairman drew the attention of the representatives to the provisions of Direction 58 of the Directions by the Speaker.]

I. Calcutta Clearing Agents' Association, Calcutta

Spokesmen:

1. Shri J. B. Mukherjee
2. Shri H. N. Doshi
3. Shri N. G. Bhansali
4. Shri K. R. R. Manian
5. Shri J. J. Tata
6. Shri S. B. Sen
7. Shri N. Chaudhuri
8. Shri R. K. Ghosh.

[10.00 to 10.30 hours]

II. Bharat Chamber of Commerce, Calcutta

Spokesmen:

1. Shri K. L. Dhandhanian
2. Shri C. D. Thakkar
3. Shri K. C. Mukherjee
4. Shri K. L. Dey
5. Shri R. L. Maheshwari.

[10.45 to 11.40 hours]

3. A verbatim record of evidence was kept.

4. The Committee then placed on record their appreciation of the valuable assistance rendered to them by the Secretary, West Bengal Legislative Assembly, their reporters and other members of the staff in holding their sittings in Council Chamber, Assembly House, Calcutta.

The Committee also placed on record their appreciation of the valuable assistance rendered to them by the officers of the Customs Department Calcutta and the Ministry of Finance (Department of Revenue & Insurance).

5. The Committee then adjourned to meet again on the 5th February, 1975 in Old Legislators Hostel Madras.

Eleventh Sitting

The Committee sat on Wednesday, the 5th February, 1975 from 15.00 to 17.00 hours, in Committee Room, Old Legislators Hostel, Madras.

PRESENT

Shri B. R. Bhagat—*Chairman*

MEMBERS

2. Shri Nathu Ram Ahirwar
3. Shri Maganti Ankineedu
4. Shri M. Bheeshmadev
5. Shri G. Bhuvarahan
6. Shri Tridib Chaudhuri
7. Shri Dinesh Chandra Goswami
8. Shri Hari Singh
9. Shri C. Janardhanan
10. Shri Purushottam Kakodkar
11. Shri Maharaj Singh
12. Shri Shyam Sunder Mohapatra
13. Shri Noorul Huda
14. Shri Kartik Oraon
15. Shri Ramji Ram
16. Shri Mahadeepak Singh Shakya
17. Shri Shashi Bhushan
18. Shri Rudra Pratap Singh
19. Shri Satyendra Narayan Sinha.

LEGISLATIVE COUNSEL

Shri K. K. Sundaram—*Secretary, Legislative Department.*

REPRESENTATIVES OF THE MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE & INSURANCE)

1. Shri B. C. Rastogi—*Deputy Secretary.*
2. Shri B. N. Sharma—*Officer-on-Special Duty.*

SECRETARIAT

Shri H. G. Paranjpe—*Chief Financial Committee Officer.*

2. The Committee heard the evidence of the representatives of the following associations, organisations etc.

[In the beginning, the Chairman drew the attention of the representatives to the provisions of Direction 58 of the Directions by the Speaker.]

I. *Southern India Chamber of Commerce & Industry, Madras*

Spokesmen:

1. Shri K. S. G. Haja Shareeff—*President.*
2. Shri S. Sambasivam—*Member.*

3. Shri I. Arokiaswamy
4. Shri D. Srinivasan
5. Shri J. Prasad Davids.

[15.00 to 16.00 hours]

II. *International Computers (India) Private Ltd., Bombay.*

Spokesmen:

1. Shri R. V. Subramanian
2. Shri A. S. Noronha
3. Shri K. K. Sahni.

[16.00 to 17.00 hours]

3. A verbatim record of evidence was kept.
4. The Committee then adjourned to meet again at 10.00 hours on the 6th February, 1975.

XII

Twelfth Sitting

The Committee sat on Thursday, the 6th February, 1975 from 10.15 to 11.45 hours in Committee Room, Old Legislators' Hostel, Madras.

PRESENT

Shri B. R. Bhagat—*Chairman*

MEMBERS

2. Shri Nathu Ram Ahirwar
3. Shri Maganti Ankineedu
4. Shri M. Bheeshmadev
5. Shri G. Bhuvarahan
6. Shri Tridib Chaudhuri
7. Shri Dinesh Chandra Goswami.
8. Shri Hari Singh
9. Shri C. Janardhanan
10. Shri Purushottam Kakodkar
11. Shri Maharaj Singh
12. Shri Shyam Sunder Mohapatra
13. Shri Kartik Oraon
14. Shri Raji Ram
15. Shri Mahadeepak Singh Shakya
16. Shri Rudra Pratap Singh.

LEGISLATIVE COUNSEL

Shri K. K. Sundaram—*Secretary, Legislative Department.*

**REPRESENTATIVES OF THE MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE & INSURANCE)**

1. Shri B. C. Rastogi—*Deputy Secretary.*
2. Shri B. N. Sharma—*Officer-on-Special Duty.*

SECRETARIAT

Shri H. G. Paranjpe—*Chief Financial Committee Officer.*

2. The Committee heard the evidence of the representatives of the following associations, organisations, etc.

[In the beginning, the Chairman drew the attention of the representatives to the provisions of Direction 58 of the Directions by the Speaker.]

I. *Madras Chamber of Commerce and Industry, Madras.*

Spokesmen:

1. Shri S. Ramasurbramaniam
2. Shri D. Srinivasan
3. Shri V. Subrahmanyam
4. Shri C. S. Krishnaswami
5. Shri K. Padmanabhan.

[10.15 to 10.40 hours]

II. *Madras Customs Clearing and Shipping Agents' Association.*

Spokesmen:

1. Shri S. Sambasivan
2. Shri A. Srinivasan
3. Shri I. Arokiaswamy.

[10.40 to 11.15 hours]

III. *Andhra Chamber of Commerce, Madras.*

Spokesmen:

1. Shri V. G. S. V. Prasad
2. Shri P. Anand Rao
3. Shri M. S. Sambasivam—*Secretary.*

[11.15 to 11.40 hours]

3. A verbatim record of evidence was kept.

4. The Committee then placed on record their appreciation of the valuable assistance rendered to them by the Secretary, Legislative Assembly Department, their reporters and other members of the staff in holding their sittings in Old Legislators Hostel, Madras.

The Committee also placed on record their warm appreciation of the valuable assistance rendered to them by the officers of the Customs Department, Madras and the Ministry of Finance (Department of Revenue & Insurance).

5. The Committee then adjourned.

Thirteenth Sitting

The Committee sat on Thursday, the 13th February, 1975 from 15.00 to 16.45 hours.

PRESENT

Shri B. R. Bhagat—*Chairman*

MEMBERS

2. Shri Nathu Ram Ahirwar
3. Shri M. Bheeshmadev
4. Shri G. Bhuvarahan
5. Shri Hiralal Doda
6. Shri Hari Singh
7. Shri Ramji Ram
8. Shri Maharaj Singh
9. Shri H. M. Patel
10. Shri Mahadeepak Singh Shakya
11. Shri S. A. Shamim
12. Shri Rudra Pratap Singh
13. Shri Satyendra Narayan Sinha.

LEGISLATIVE COUNSEL

1. Shri K. K. Sundaram—*Secretary, Legislative Department.*
2. Shri R. V. S. Perisastri—*Joint Secretary and Legislative Counsel.*

REPRESENTATIVES OF THE MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE & INSURANCE)

Shri B. N. Sharma—*Officer-on-Special Duty.*

REPRESENTATIVE OF THE MINISTRY OF COMMERCE

Shri V. A. Padmanabhan—*Spécial Officer (GATT and Tariffs).*

SECRETARIAT

Shri H. G. Paranjpe—*Chief Financial Committee Officer.*

2. Shri Pranab Kumar Mukherjee, Minister of State in the Ministry of Finance, who is not a member of the Committee, attended the sitting with the permission of the Chairman under Rule 299 of the Rules of Procedure.

3. At the outset, the Chairman observed that since they had yet to take up clause-by-clause consideration of the Bill and also to complete other stages of the Bill, it would not be possible for them to complete their work by the stipulated date i.e. 21st February, 1975. The Committee, therefore, decided to seek an extension of time for presentation of their Report upto the first day of the second week of the next Monsoon Session (1975).

4. The Committee authorised the Chairman, and in his absence, Shri Tridib Chaudhuri to move the necessary motion in the Lok Sabha.

5. The Committee also decided that—

- (i) the evidence tendered before the Committee be laid on the Table of the House; and
- (ii) two copies each of the memoranda received by the Committee from various Associations, Organisations, etc. be placed in Parliament Library for reference by the Members of Parliament after the Report had been presented.

6. Before the Committee proceeded to hear the evidence of the following officers of the Ministry of Finance (Department of Revenue and Insurance), the Chairman drew their attention to Direction 58 of the Directions by the Speaker:

(1) Shri M. G. Obrol—*Additional Secretary.*

(2) Shri K. Narasimhan—*Member, Central Board of Excise and Customs and Additional Secretary.*

7. The evidence lasted till 16.45 hours.

8. A verbatim record of evidence was kept.

9. The Committee then adjourned to meet again at 10.30 hours on the 14th February, 1975.

XIV

Fourteenth Sitting

The committee sat on Friday, the 14th February, 1975, from 10.30 to 11.15 hours.

PRESENT

Shri B. R. Bhagat—*Chairman*

MEMBERS

2. Shri Nathu Ram Ahirwar
3. Shri G. Bhuvarahan
4. Shri Hiralal Doda
5. Shri Hari Singh
6. Shri Maharaj Singh
7. Shri Shyam Sunder Mohapatra
8. Shri S. A. Shamim
9. Shri Satyendra Narayan Sinha

LEGISLATIVE COUNSEL

Shri R. V. S. Perisastri—*Joint Secretary and Legislative Counsel.*

REPRESENTATIVES OF THE MINISTRY OF FINANCE (DEPARTMENT OF REVENUE & INSURANCE)

1. Shri K. Narasimhan—*Additional Secretary.*
2. Shri B. C. Rastogi—*Deputy Secretary.*
3. Shri B. N. Sharma—*Officer-on-Special Duty.*

REPRESENTATIVE OF MINISTRY OF COMMERCE

Shri V. A. Padmanabhan—*Special Officer (GATT and Tariffs)*

SECRETARIAT

Shri H. G. Paranjpe—*Chief Financial Committee Officer*

2. The Committee adjourned for want of quorum.

XV

Fifteenth Sitting

The Committee sat on Monday, the 12th May, 1975 from 15.00 to 15.30 hours.

PRESENT

Shri B. R. Bhagat—*Chairman*

MEMBERS

2. Shri Nathu Ram Ahirwar
3. Shri Maganti Ankineedu
4. Shri G. Bhuvarahan
5. Shri Hiralal Doda
6. Shri Dinesh Chandra Goswami
7. Shri Hari Singh
8. Shri C. Janardhanan
9. Shri Purushottam Kakodkar
10. Shri Maharaj Singh
11. Shri H. M. Patel
12. Shri P. A. Saminathan
13. Shri Mahadeepak Singh Shakya
14. Shri Satyendra Narayan Sinha
15. Shri Tayyab Hussain
16. Shri Kartik Oraon

LEGISLATIVE COUNSEL

Shri V. S. Bhashyam—*Additional Legislative Counsel.*
 REPRESENTATIVES OF MINISTRY OF FINANCE
 (DEPARTMENT OF REVENUE & INSURANCE)

1. Shri K. Narasimhan—*Additional Secretary*
2. Shri B. C. Rastogi—*Deputy Secretary.*
3. Shri B. N. Sharma—*Officer-on-special duty.*

SECRETARIAT

Shri H. G. Paranjpe—*Chief Financial Committee Officer*

2. Shrimati Sushila Rohtagi, Deputy Minister in the Ministry of Finance, who is not a member of the Committee attended the sitting with

the permission of the Chairman under Rule 299 of Rules of Procedure and Conduct of Business in Lok Sabha.

3. The Committee decided the following programme of works:—

- | | |
|---|--------------------------|
| (i) Last date for receipt of notices of Government Amendments. | 26.5.1975 |
| (ii) Last date for receipt of notices of amendments from members. | 9.6.1975 |
| (iii) Clause-by-clause consideration of the Bill. | 16-6-1975
& 17-6-1975 |

4. The Committee then adjourned.

XVI

Sixteenth Sitting

The Committee sat on Monday, the 16th June, 1975 from 15.00 to 16.15 hours.

PRESENT

Shri B. R. Bhagat—*Chairman*

MEMBERS

2. Shri M. Bheeshmadev
3. Shri G. Bhavarahan
4. Shri Tridib Chaudhuri
5. Shri S. R. Damani
6. Shri D. D. Desai
7. Shri Hiralal Doda
8. Shri Dinesh Chandra Goswami
9. Shri D. B. Chandra Gowda
10. Shri Hari Singh
11. Shri C. Janardhanan
12. Shri Purushottam Kakodkar
13. Shri Maharaj Singh
14. Shri Shyam Sunder Mohapatra
15. Shri Noorul Huda
16. Shri Kartik Oraon
17. Shri H. M. Patel
18. Shri Ramji Ram
19. Shri Mahadeepak Singh Shakya
20. Shri S. A. Shamim
21. Shri Rana Bahadur Singh
22. Shri Tayyab Hussain

LEGISLATIVE COUNSEL

1. Shri R. V. S. Peri-Sastri—*Joint Secretary and Legislative Counsel.*

2. Shri V. S. Vhashyam—*Additional Legislative Counsel*

REPRESENTATIVES OF MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE AND INSURANCE)

1. Shri K. Narasimhan—*Additional Secretary.*
2. Shri B. C. Rastogi—*Deputy Secretary.*
3. Shri B. N. Sharma—*Officer on Special Duty.*

SECRETARIAT

Shri Y. Sahai—*Chief Legislative Committee Officer.*

2. Shri Pranab Kumar Mukherjee, Minister of State in the Ministry of Finance, who is not a member of the Committee, attended the sitting with the permission of the Chairman.

3. The Committee took up clause-by-clause consideration of the Bill.
4. *Clause 2—13.*—These clauses were adopted without any amendment.
5. *The First Schedule.*—The following amendments were accepted—

(i) Page 6, line 18, for "2"
substitute "2 (a)"

(ii) Page 8, line 7, after "consumption" insert
"by reason of either their species or their condition"

(iii) Page 8, line 28, for "Note" substitute "Notes"

(iv) Page 8, line 29, before "milk" insert "1"

(v) Page 8, after line 30, insert

"2. Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning of Heading No. 04.01/04."

(vi) Page 8, line 37, for "Milk, cream" substitute
"Milk and cream, fresh or preserved,"

(vii) Page 10, line 18, after "cucumbers" insert
"marrows, Pumpkins"

(viii) Page 22, line 32, for "Rs. 60" substitute "Rs. 80"

(ix) Page 22, line 34, for "200%" substitute "170%"

(x) Page 22, line 42, for "Rs. 60%" substitute "Rs. 80%"

(xi) Page 22, line 44, for "200%" substitute "270%"

(xii) Page 22, line 56, for "Rs. 60" substitute "Rs. 80"

(xiii) Page 22, line 58, for "200%" substitute "270%"

(xiv) Page 22, line 61, for "Rs. 60" substitute "Rs. 80"

(xv) Page 22, line 63, for "200%" substitute "270%".

Further consideration of the First Schedule was held over.

6. The Committee then adjourned to meet on Tuesday, the 17th June, 1975 at 15.00 hours.

XVII

Seventeenth Sitting

The Committee sat on Tuesday, the 17th June, 1975 from 15.00 to 16.00 hours.

PRESENT

Shri B. R. Bhagat—*Chairman*

MEMBERS

2. Shri Maganti Ankineedu
3. Shri M. Bheeshamadev
4. Shri G. Bhuvarahan
5. Shri Tridib Chaudhuri
6. Shri S. R. Damani
7. Shri D. D. Desai
8. Shri Hiralal Doda
9. Shri Dinesh Chandra Goswami
10. Shri D. B. Chandra Gowda
11. Shri Hari Singh
12. Shri C. Janardhanan
13. Shri Purushottam Kakodkar
14. Shri Maharaj Singh
15. Shri Shyam Sunder Mohapatra
16. Shri Kartik Oraon
17. Shri H. M. Patel
18. Shri Ramji Ram
19. Shri Mahadeepak Singh Shakya
20. Shri Shashi Bhushan
21. Shri Rana Bahadur Singh

LEGISLATIVE COUNSEL

1. Shri R. V. S. Peri-Sastri—*Joint Secretary and Legislative Counsel.*
2. Shri V. S. Bhashyam—*Additional Legislative Counsel.*

REPRESENTATIVES OF MINISTRY OF FINANCE (DEPARTMENT OF REVENUE AND INSURANCE)

1. Shri K. Narasimhan—*Additional Secretary.*
2. Shri B. C. Rastogi—*Deputy Secretary.*
3. Shri B. N. Sharma—*Officer on Special Duty.*

SECRETARIAT

Shri Y. Sahai—*Chief Legislative Committee Officer.*

2. Shri Pranab Kumar Mukherjee, Minister of State in the Ministry of Finance, who is not a member of the Committee, attended the sitting with the permission of the Chairman.

3. The Committee resumed clause-by-clause consideration of the Bill.

4. *The First Schedule* [vide para 5 of the Minutes dated the 16th June, 1975].—The Committee resumed discussion on this Schedule.

I. The following amendments were accepted:—

(i) Page 6, after line 24, insert

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

(ii) Page 36, line 39, for “1974”, substitute “1977”

(iii) Page 36, after line 45, insert

“Aceto-acet-anilide,
Aceto-acet-o-chloro-anilide.”

(iv) Page 36, after line 47, insert

“1-amino anthraquinone,”

(v) Page 37, after line 7, insert

“Amino I so G-acid,”

(vi) Page 37, after line 22, insert

“O-chloro aniline, P-chloro aniline,”

(vii) Page 37, after line 24, insert “Mi-chloro-para-xylene,”

(viii) Page 37, after line 25, insert “5-chloro-o-toluidine,”

(ix) Page 37, after line 26, insert “1:4 diamino anthroquinone,”

(x) Page 37, after line 29, insert “2:5 dimethyl-4-chlorophenyl thioglycolic acid,”

(xi) Page 37, after line 39, insert “P-nitro anisole,”

(xii) Page 37, after line 42, insert “Ortho anisidine ortho nitro-toluene ortho Toluidine,”

(xiii) Page 37, after line 44, insert “Para nitro-toluene,”

(xiv) Page 37, after line 55, insert “Peri acid,”

(xv) Page 37, line 69, for “1974” substitute “1977”

(xvi) Page 64, lines 40 and 43, for “1974” substitute “1979”

(xvii) Page 65, line 10, for “1974” substitute “1979”

(xviii) Page 65, line 20, for “artificial silk” substitute “yarn of man-made fibres”

(xix) Page 65, line 22, for “1974” substitute “1979”

(xx) Page 85, for lines 7 to 11, substitute "In Chapters 73 to 82 (but not in Heading No. 73.29) references to parts of goods do not include references to parts of general use as defined above."

(xxi) Page 96, after line 4, insert "(a) Wire, meaning

rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres;"

(xxii) Page 96, line 5, for "(a)", substitute "(b)"

(xxiii) Page 96, line 12, for "(b)", substitute "(c)"

(xxiv) Page 96, line 18, for "(b)", substitute "(c)"

(xxv) Page 98, after line 2, insert

"NOTES

1. In this Chapter, Heading No. 80.02/06 covers, *inter alia*—

(a) Wire, meaning

rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres;

(b) Wrought bars, rods, angles, shapes and sections, meaning

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

(c) Wrought plates, sheets and strip, meaning

flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1 kilogram per square metre.

This Heading is to be taken to apply, *inter alia*, to the products mentioned in (c) above, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other Headings.

2. Heading No. 80.02/06 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished

or coated, or which have been shaped or worked, such as bent coiled, threaded, drilled, waisted, cone-shaped or finned."

(xxvi) Page 112, line 69, for "stainless steel valves", substitute "valves made of corrosion-resisting material such as stainless steel, nickel, monel, incoloy, hastelloy".

II. The following amendments were accepted subject to drafting changes but without any change in the rate of duty:—

(i) Page 111, lines 58—61, omit

"parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the above machines:"

(ii) Page 111, after line 70, add the following heading No. namely:—

"84.55 (a) Automatic data processing machines and units thereof, magnetic and optical readers, machines for transcribing data into data media in coded form and machines for processing such data, not elsewhere specified or included—40 per cent.

(b) Parts, accessories and components suitable for use solely on principally with the above machines—40 per cent".

The First Schedule, as amended, was accepted.

5. *The Second Schedule.*—The Second Schedule was adopted without any amendment.

6. *Clause 1.*—The following amendment was accepted:—

Page 1, line 3, for "1974" substitute "1975"

Clause 1, as amended, was adopted.

7. *Enacting Formula.*—The following amendment was accepted:—

Page 1, line 1, for "Twenty-fifth" substitute "Twenty-sixth"

The Enacting Formula, as amended, was adopted.

8. *Long Title.*—The Long Title was adopted without any amendment.

9. The Committee authorised the Legislative Counsel to correct patent errors and also to carry out amendments of verbal and consequential nature in the Bill.

10. The Committee decided to hold their sitting at 15.00 hours on Friday, the 18th July, 1975 to consider and adopt their draft report.

11. The Chairman then drew the attention of the members to the provisions of Direction 87 of the Directions by the Speaker regarding minutes of dissent.

12. The Committee then adjourned.

XVIII

Eighteenth Sitting

The Committee sat on Friday, the 18th July, 1975 from 15.00 to 15.30 hours.

PRESENT

Shri B. R. Bhagat—Chairman

MEMBERS

2. Shri Nathu Ram Ahirwar
3. Shri G. Bhavarahan
4. Shri Tridib Chaudhuri
5. Shri Hiralal Doda
6. Shri Dinesh Chandra Goswami
7. Shri Hari Singh
8. Shri C. Janardhanan
9. Shri Purushottam Kakodkar
10. Shri Maharaj Singh
11. Shri Shyam Sunder Mohapatra
12. Shri Rudra Pratap Singh
13. Shri Tayyab Hussain

LEGISLATIVE COUNSEL

1. Shri R. V. S. Peri-Sastri—*Joint Secretary and Legislative Counsel.*
2. Shri V. S. Bhashyam—*Additional Legislative Counsel.*

REPRESENTATIVES OF THE MINISTRY OF FINANCE

1. Shri S. Venkatesan—*Additional Secretary.*
2. Shri B. C. Rastogi—*Deputy Secretary.*

SECRETARIAT

Shri Y. Sahai—*Chief Legislative Committee Officer.*

2. Shri Pranab Kumar Mukherjee, Minister of State in the Ministry of Finance, who is not a member of the Committee, attended the sitting with the permission of the Chairman.

3. The Committee considered and adopted the Bill, as amended.

4. The Committee then considered and adopted the draft Report.

5. The Chairman announced that the Minutes of Dissent, if any, might be sent to the Lok Sabha Secretariat so as to reach them by 15.00 hours on Tuesday, the 22nd July, 1975.

6. The Committee authorised the Chairman and, in his absence, Shri Tridib Chaudhuri, to present the Report to the House and to lay a copy of the Evidence on Friday, the 25th July, 1975.