

*Statutory Instrument No. 125 of 1971*

CUSTOMS, EXCISE AND SALES DUTY ACT, 1970  
(22 of 1970)

CUSTOMS, EXCISE AND SALES DUTY REGULATIONS, 1971  
(S.I. 100/1971)

**IMPORT AND EXPORT LIST NOTICE, 1971**

*(Published on the 3rd December, 1971)*

IN EXERCISE of the powers conferred by regulation 71 of the Customs, Excise and Sales Duty Regulations, 1971, I, D.E. Sandall, Director of Customs and Excise, hereby make the following notice —

1. This notice may be cited as the Import and Export List Notice, 1971 and shall come into operation on the 1st day of January, 1972. Citation and commencement
2. All goods imported into or exported from Botswana to which regulation 44 of the principal regulations applies shall be designated and codified on the relevant forms prescribed in the Second Schedule to the regulations in accordance with the classification set out in the Schedule hereto. Designation and codification of certain imports and exports

SCHEDULE

**NOTES**

**1. The Official Import and Export List**

The Official Import and Export List sets out the statistical codes and descriptions under which goods are to be entered on transfer between Botswana and the other countries of the common customs area (Lesotho, South Africa and Swaziland).

This list is based on the full customs tariff classification as set out in Schedule 1 of the Customs, Excise and Sales Duty Act, 1970; it is regarded as an alternative to the full classification for statistical purposes.

The index to this list is not exhaustive and in cases of difficulty reference should be made to the rules for the interpretation of the classification, the section and chapter notes set out in Part I of Schedule 1 to the Act, or to the "Explanatory Notes to the Brussels Tariff Nomenclature" a copy of which is available for inspection in the office of the Director of Customs and Excise.

The following abbreviations have been used in the list:

g.	means	grammes
kg.	means	kilograms
m.	means	metres
m <sup>2</sup>	means	square metres
m <sup>3</sup>	means	cubic metres
no.	means	number
pr.	means	pairs

The term "n.e.s." when it appears in the text means "not elsewhere specified or included".

## **2. Forms to be used**

Particulars of all goods imported into or exported from Botswana, or transferred between Botswana and the partner states of the common customs area, must be entered on the appropriate forms as required by the Customs, Excise and Sales Duty Regulations, 1971.

In the case of movements of goods between Botswana and all countries outside the common customs area (e.g. Southern Rhodesia, Zambia, etc.), guidance as to the forms to be used and the particulars to be entered may be obtained from any Custom House.

In the case of transfers of goods between Botswana and South Africa Forms E, F and H apply. Two copies of the relevant form are required by the Customs Officer as follows:

In respect of goods entering Botswana from South Africa the following cases arise:

- (a) Goods consigned to Botswana from *within* the common customs area (whether or not originally imported from outside the area): Form E is to be used.
- (b) Goods consigned to Botswana from *outside* the common customs area via South Africa, which have been cleared for customs purposes in South Africa: Form H is to be used.

In respect of goods transferred from Botswana into South Africa Form F is to be used.

## **3. Particulars to be entered on Forms E, F and H**

- (a) *Description of goods:*

Goods must be described in sufficient detail so as to enable them to be identified for statistical classification. Where two or more different kinds of goods are entered on the same form, the description and classification of each kind of goods must be shown separately.

- (b) *Statistical code:*

The statistical code to be entered here is that given in the Official Import and Export List.

- (c) *Quantity:*

The quantity must be given in the metric unit shown in the List. Where the unit of quantity is weight, the net weight, exclusive of packing, should be given. Where no unit is indicated no declaration of unit is required.

- (d) *Country of Origin:*

The country of origin is that in which the manufacture of the goods was substantially completed, or, in the case of primary products, the country in which the goods were grown or produced.

- (e) *Country of destination (for exports or re-exports):*

The country of destination means the country to which the goods are ultimately destined. If this is not known, the country to which the goods are being presently consigned should be given.

(f) *Values: Form E (imports):*

(i) *f.o.r. value* means the total value of the goods at the point of despatch in the common customs area (before deduction of commission or any discount) including the cost of packages. It does not include any deposit on returnable containers nor any transport and insurance charges.

(ii) *transport and insurance costs* means the amount paid for transport and insurance either to the supplier of the goods if he initially pays them on behalf of the consignee or direct to the transporter or insurance company.

(g) *Values: Form H (imports)*

(i) *f.o.b. value* means the “free on board” price in the country of origin. This will appear on the customs bill of entry for the goods.

(ii) *c.i.f. value at c.c.a. port* is the f.o.b. price plus all charges in respect of ocean freight and insurance up to the port or place of importation into the common customs area.

(iii) *customs duties paid* means the total customs, excise or sales duties paid at the port or place of importation into the common customs area, if any.

(iv) *transport and insurance from c.c.a. port* means the amount paid for the transport and insurance of the goods from the port or place of entry into the common customs area to the destination in Botswana, including any port wharfage and handling charges.

(N.B. The total cost to the importer will be the sum of (ii), (iii) and (iv) above).

(h) *Values: Form F (exports and re-exports)*

*f.o.r. value* means the value of the goods at the place of despatch in Botswana. This should include the cost of packages and any export tax paid (where applicable).

THE OFFICIAL IMPORT EXPORT LIST

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## OFFICIAL IMPORT AND EXPORT LIST

<i>Statistical Code</i>		<i>Unit of Quantity</i>
<b>SECTION 1 LIVE ANIMALS; ANIMAL PRODUCTS</b>		
<b>Chapter 1: Live animals</b>		
01.01	Live horses, asses, mules and hinnies	no.
01.02	Live cattle and other animals of the bovine species	no.
01.03	Live pigs and swine	no.
01.05	Live poultry	no.
01.81	Live sheep	no.
01.82	Live goats	no.
01.91	Other live animals mainly for food	no.
01.92	Other live animals (pets, zoo animals, etc.)	no.
<b>Chapter 2: Meat and edible meat offals</b>		
02.02	Poultry, killed or dressed, fresh, chilled or frozen	kg.
02.05	Unrendered pig and poultry fat	kg.
02.81	Meat of bovine animals (beef, veal, etc.) fresh, chilled or frozen	kg.
02.82	Meat of sheep (mutton, lamb, etc.) fresh, chilled or frozen	kg.
02.83	Meat of goats, fresh, chilled or frozen	kg.
02.84	Meat of swine (pork) fresh, chilled or frozen	kg.
02.89	Other meat and edible offals, fresh, chilled or frozen	kg.
02.91	Bacon, ham and other pig meat, dried, salted or smoked	kg.
02.99	Other meat and edible offals, dried, salted or smoked (including mophane worms)	kg.
<b>Chapter 3: Fish, crustaceans and molluscs</b>		
03.01	Fish, (live or dead) fresh, chilled or frozen	kg.
03.02	Fish, salted, smoked or dried	kg.
03.03	Crustaceans and molluscs, fresh, chilled, frozen, salted, smoked or dried	kg.
<b>Chapter 4: Dairy produce; birds' eggs; natural honey</b>		
04.03	Butter	kg.
04.04	Cheese and curd	kg.
04.06	Natural honey	kg.
04.71	Cream, fresh (not concentrated or sweetened)	kg.
04.72	Whole milk, fresh (not concentrated or sweetened)	kg.
04.75	Skimmed milk, fresh (not concentrated or sweetened)	kg.

<i>Statistical Code</i>		<i>Unit of Quantit.</i>
04.78	Buttermilk, whey, yoghurt, etc. (not concentrated or sweetened) .. .. .	kg.
04.81	Milk and cream, preserved, concentrated or sweetened in liquid or semi-solid form .. .. .	kg.
04.82	Milk and cream, in blocks, power or other solid form .. .. .	kg.
04.91	Eggs in the shell .. .. .	kg.
04.99	Eggs not in the shell (dried or otherwise preserved)	kg.

**Chapter 5: Products of animal origin n.e.s.**

05.10	Ivory, unworked or simply prepared but not cut to shape: powder and waste of ivory .. .. .	kg.
05.90	Other products of animal origin n.e.s. .. .. .	—

**SECTION II VEGETABLE PRODUCTS**

**Chapter 6: Live tree and other plants, bulbs, roots and the like; cut flowers and ornamental foliage**

06.00	Live trees and other plants; bulbs, roots and the like, cut flowers and ornamental foliage .. .. .	—
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**Chapter 7: Edible vegetables and certain roots and tubers**

07.02	Vegetables, preserved by freezing .. .. .	kg.
07.05	Dried leguminous vegetables .. .. .	kg.
07.81	Potatoes, fresh .. .. .	kg.
07.82	Onions, fresh .. .. .	kg.
07.89	Other vegetables, fresh or chilled .. .. .	kg.
07.90	Vegetables in temporary preservative; dehydrated non-leguminous vegetables; roots and tubers, fresh or dried, n.e.s. .. .. .	kg.

**Chapter 8: Edible fruit and nuts; peel of melons or citrus fruit**

08.81	Citrus fruit, fresh .. .. .	kg.
08.85	Other fresh fruit; edible nuts, fresh or dried .. .. .	kg.
08.88	Fruit, dried (including artificially dehydrated) .. .. .	kg.
08.90	Fruit, unsweetened, frozen or in temporary preservative; peel of melons or citrus fruit .. .. .	kg.

**Chapter 9: Coffee, tea, mate and spices**

09.01	Coffee and coffee substitutes containing coffee; coffee husks and skins .. .. .	kg.
09.80	Tea and mate .. .. .	kg.
09.90	Spices .. .. .	kg.

<i>Statistical Code</i>		<i>Unit of Quantity</i>
<b>Chapter 10: Cereals</b>		
10.01	Wheat or meslin	kg.
10.06	Rice	kg.
10.81	White maize	kg.
10.82	Yellow maize	kg.
10.89	Other maize (green mealies)	kg.
10.91	Millet	kg.
10.92	Grain sorghum	kg.
10.99	Other cereals, unmilled (rye, barley, oats, etc.)	kg.
<b>Chapter 11: Products of the milling industry; malt and starches; gluten; inulin</b>		
11.07	Malt, roasted or not	kg.
11.71	Meal and flour of wheat or meslin	kg.
11.72	Meal and flour of maize	kg.
11.73	Meal, flour and groats of other cereals	kg.
11.74	Worked cereal grains of maize, i.e. samp and mealie rice	kg.
11.75	Other worked cereal grains; germs of cereals	kg.
11.80	Flour meal and flakes of potatoes, fruit and vegetables	kg.
11.90	Starches; inulin; gluten and gluten flour, roasted or not	kg.
<b>Chapter 12: Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial and medical plants; straw and fodder</b>		
12.03	Seeds, fruit and spores of a kind used for sowing	kg.
12.07	Plants, seeds, flowers, and parts of plants primarily used in perfumery, pharmacy, etc.	kg.
12.71	Groundnuts, in the shell	kg.
12.72	Groundnuts, shelled	kg.
12.73	Sunflower seeds	kg.
12.74	Other oil seeds and oleaginous fruit whole or broken; their flours or meals (excluding mustard flour)	kg.
12.80	Sugar beet and cane, and other vegetable products n.e.s. chiefly for human food	kg.
12.90	Cereal straw and husks, unprepared or chopped only; fodder roots, hay, lucerne, vetches and similar forage products	kg.

<i>Statistical Code</i>	<i>Unit of Quantity</i>
<b>Chapter 13: Raw vegetable materials of a kind suitable for use in dyeing or in tanning; lacs; germs, resins and other vegetable saps and extracts.</b>	
13.00	Raw vegetable materials of a kind suitable for use in dyeing or in tanning; lacs; germs, resins and other vegetable saps and extracts... ..
<b>Chapter 14: Vegetable plaiting and carving materials; vegetable products not elsewhere specified or included</b>	
14.00	Vegetable plaiting and carving materials; vegetable products not elsewhere specified or included. ....
<b>SECTION III ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES</b>	
<b>Chapter 15: Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes</b>	
15.01	Lard and other rendered pig fat; rendered poultry fat ... .. kg.
15.13	Margarine, imitation lard and other prepared edible fats ... .. kg.
15.70	Animal oils, fats and greases, crude, (excluding pig and poultry fats) ... .. —
15.81	Castor oil ... .. kg.
15.82	Groundnut oil ... .. kg.
15.83	Sunflower seed oil ... .. kg.
15.84	Other fixed vegetable oils ... .. —
15.90	Animal and vegetable oils and fats, processed, (e.g. hydrogenated); animal and vegetable waxes —
<b>SECTION IV PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO</b>	
<b>Chapter 16: Preparations of meat, of fish, of crustaceans or molluscs</b>	
16.80	Sausages; other prepared or preserved meat or meat offal whether or not in air-tight containers; meat extracts and juices ... .. kg.

<i>Statistical Code</i>		<i>Unit of Quantity</i>
16.90	Prepared or preserved fish, crustaceans or molluscs (including caviar and caviar substitutes); fish in air-tight containers ... ..	kg.
<b>Chapter 17: Sugars and sugar confectionery</b>		
17.71	Beet and cane sugar, solid, unrefined ... ..	kg.
17.75	Beet and cane sugar, solid, refined but not packed for retail sale ... ..	kg.
17.78	Beet and cane sugar, packed for retail sale... ..	kg.
17.80	Other sugars; sugar syrups; artificial honey; caramel; molasses ... ..	kg.
17.90	Sugar confectionery not containing cocoa; flavoured or coloured sugars, syrups and	
<b>Chapter 18: Cocoa and cocoa preparations</b>		
18.06	Chocolate and other food preparations containing cocoa ... ..	kg.
18.90	Cocoa beans, paste, butter and unsweetened powder, cocoa shells, husks, skins and waste... ..	—
<b>Chapter 19: Preparations of cereals, flour or starch; pastrycooks' products</b>		
19.80	Malt extract and other preparations of cereals, flour and starch; e.g. macaroni, spaghetti, prepared breakfast foods (cornflakes, etc.) ... ..	—
19.90	Bakery products, e.g. bread, biscuits, cakes ... ..	kg.
<b>Chapter 20: Preparations of vegetables, fruit or other parts of plants</b>		
20.80	Vegetables preserved or prepared, n.e.s. whether or not in air-tight containers ... ..	kg.
20.90	Fruit or other parts of plants, preserved or prepared n.e.s. whether or not in air-tight containers, including jams, fruit juices, etc. ... ..	—
<b>Chapter 21: Miscellaneous edible preparations</b>		
21.91	Extracts, essences or concentrates of coffee, and similar preparations of coffee ... ..	kg.
21.92	Mustard flour, sauces, soups, yeast, baking powder and other food preparations, n.e.s. ... ..	—
<b>Chapter 22: Beverages, spirits and vinegar</b>		
22.03	Beer made from malt... ..	litre
22.04	Grape must (in fermentation or with fermentation	

<i>Statistical Code</i>		<i>Unit of Quantity</i>
	arrested otherwise than by the addition of alcohol) .. .. .	litre
22.06	Vermouths and other wine of fresh grapes flavoured with aromatic extracts	
22.07	Other fermented beverages (e.g. cider) .. .. .	litre
22.08	Ethyl alcohol, undenatured, of at least 80° AA strength; denatured spirits (of any strength) ..	litre
22.10	Vinegar and substitutes for vinegar .. .. .	litre
22.71	Lemonade and other mineral and aerated waters, flavoured or not .. .. .	
22.79	Fresh water and other non-alcoholic beverages ..	litre
22.81	Unfortified still wine .. .. .	litre
22.82	Fortified still wine; grape must with fermentation arrested by the addition of alcohol .. .. .	litre
22.85	Sparkling wine .. .. .	litre
22.91	Compound alcoholic preparations ("concentrated extracts") for the manufacture of beverages ..	litre
22.92	Liqueurs and similar spirituous beverages containing added sugar .. .. .	litre
22.93	Brandy .. .. .	litre
22.94	Whisky .. .. .	litre
22.95	Rum and arrack .. .. .	litre
22.96	Geneva or gin .. .. .	litre
22.99	Other spirits and spirituous beverages .. .. .	litre

**Chapter 23: Residues and waste from food industries; prepared animal fodder**

23.00	Residues and waste from the food industries; prepared animal fodder. .. .. .	kg.
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**Chapter 24: Tobacco**

24.01	Unmanufactured tobacco; tobacco refuse .. .. .	kg.
24.91	Cigars and cheroots .. .. .	kg.
24.92	Cigarettes .. .. .	kg.
24.93	Cigarette tobacco .. .. .	kg.
24.94	Pipe tobacco .. .. .	kg.
24.95	Other manufactured tobacco; tobacco extracts and essences .. .. .	kg.

<i>Statistical Code</i>		<i>Unit of Quantity</i>
<b>SECTION V MINERAL PRODUCTS</b>		
<b>Chapter 25: Salt, sulphur, earths and stones; plastering lime and cement</b>		
25.01	Common salt; pure sodium chloride ... ..	kg.
25.02	Iron pyrites, unroasted ... ..	kg.
25.03	Sulphur (excluding sublimed, precipitated and colloidal sulphur) ... ..	kg.
25.05	Natural sand (excluding metal-bearing sand) ... ..	kg.
25.10	Natural phosphates ... ..	kg.
25.17	Flint, gravel and crushed stone (including tarred macadam) ... ..	kg.
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide or hydroxide ... ..	kg.
25.23	Portland cement, cement fondu, slag cement and similar hydraulic cements... ..	kg.
25.60	Slate, marble, granite, porphyry, sandstone and similar monumental or building stone in the rough or roughly squared by sawing ... ..	kg.
25.70	Gypsum, plasters, limestone flux and similar stone used for the manufacture of lime and cement ... ..	kg.
25.80	Infusorial and siliceous earths; pumice stone, emery and other natural abrasives ... ..	kg.
25.90	Other earths and stones n.e.s. ... ..	kg.
<b>Chapter 26: Metallic ores, slag and ash</b>		
26.81	Iron ore and concentrates; roasted iron pyrites ..	kg.
26.82	Copper and nickel ores and concentrates ... ..	kg.
26.83	Bauxite, lead, zinc and tin ores and concentrates ...	kg.
26.84	Manganese ore and concentrates ... ..	kg.
26.85	Gold ore and concentrates ... ..	kg.
26.89	Other metallic ores and concentrates ... ..	kg.
26.90	Slag, dross, ash and similar waste ... ..	kg.
<b>Chapter 27: Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes</b>		
27.05	Retort carbon; coal gas, water gas, producer gas and similar gases ... ..	kg.
27.06	Tar distilled from coal, lignite or peat ... ..	kg.
27.07	Oils and other products of the distillation of coaltar, including benzole, creosote, etc. ... ..	litre



<i>Statistical Code</i>		<i>Unit of Quantity</i>
29.80	Provitamins and vitamins; hormones, glycosides and their derivatives; vegetable alkaloids and their derivatives	—
29.90	Organic chemicals n.e.s.	—
<b>Chapter 30: Pharmaceutical products</b>		
30.03	Medicaments (including veterinary medicaments)	kg.
30.80	Antisera; microbial vaccines, toxins and similar bacterial products; organo-therapeutic glands and other organs; extracts thereof	—
30.90	Other pharmaceutical goods (wadding, gauze, bandages, etc.; first aid kits; dental cements; sterile suture materials)	—
<b>Chapter 31: Fertilisers</b>		
31.01	Guano and other natural animal or vegetable fertilisers not chemically treated	kg.
31.03	Mineral or chemical fertilisers, phosphatic excluding natural phosphates	kg.
31.05	Manufactured fertilisers n.e.s.	kg.
31.31	Mineral fertilisers, nitrogenous, i.e. natural sodium nitrate	kg.
31.32	Chemical fertilisers, nitrogenous	kg.
31.91	Mineral potassic fertilisers	kg.
31.92	Chemical potassic fertilisers	kg.
<b>Chapter 32: Tanning and dyeing extracts; tannins and their derivatives; dyes, colours, paints and varnishes; putty fillers and stoppings; inks</b>		
32.71	Varnishes and lacquers	litre
32.72	Distempers	kg.
32.73	Paints and enamels, excluding artists' colours and enamels for use in the ceramic, enamelling or glass industries	kg.
32.79	Tanning and dyeing extracts; tannins and their derivatives; dyes, pigments and colours; enamel, etc., for use in the ceramic, enamelling or glass industries; stamping foils	—
32.80	Prepared driers; glaziers' putty; painters' filling, stopping and sealing pastes; resin mastics and cements	kg.

<i>Statistical Code</i>		<i>Unit of Quantity</i>
32.91	Printing ink ... ..	kg.
32.99	Writing and other inks ... ..	kg.
<b>Chapter 33: Essential oils and resinoids, perfumery, cosmetics and toilet preparations</b>		
33.80	Essential oils and resinoids ... ..	—
33.95	Tooth powders, pastes and washes, not containing ethyl alcohol ... ..	kg.
33.99	Perfumery, cosmetics and toilet preparations excluding tooth powders, etc., falling within heading 33.95 ... ..	—
<b>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</b>		
34.02	Surface-active agents and washing preparations ...	kg.
34.03	Lubricating preparations containing less than 70% by weight of petroleum products ... ..	kg.
34.05	Polishes and creams for footwear, furniture or floors, metal polishes, scouring powders and similar preparations ... ..	kg.
34.06	Candles, tapers, and the like ... ..	kg.
34.81	Toilet soap (including medicated toilet soap) ... ..	kg.
34.82	Other soap ... ..	kg.
34.90	Artificial waxes; prepared waxes; modelling pastes and dental waxes ... ..	—
<b>Chapter 35: Albuminoid substances; glues</b>		
35.00	Albuminoid substances; glues ... ..	kg.
<b>Chapter 36: Explosives; pyrotechnic products; matches, pyrophoric alloys; certain combustible preparations</b>		
36.06	Matches (excluding Bengal matches) ... ..	boxes
36.80	Explosives and pyrotechnic articles ... ..	—
36.90	Pyrophoric alloys and other combustible preparations (e.g. lighter fuels and flints) ... ..	—
<b>Chapter 37: Photographic and cinematographic goods</b>		
37.80	Cinematographic film, exposed and developed ...	m
37.90	Photographic and cinematographic goods excluding developed cinematograph film ... ..	—

<i>Statistical Code</i>	<i>Unit of Quantity</i>
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**Chapter 38: Miscellaneous Chemical Products**

38.11	Disinfectants, insecticides, fungicides and similar preparations (including sheep and cattle dressing) ... .. kg.
38.90	Other miscellaneous chemical products ... .. —

**SECTION VII ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF: RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF**

**Chapter 39: Artificial resins and plastic materials, cellulose esters and ethers: articles thereof**

39.80	Artificial resins and plastic materials, cellulose esters and ethers ... .. kg.
39.91	Plastic bags for packing or protective purposes ... no.
39.92	Articles of plastic materials for household use ... —
39.93	Articles of clothing and clothing accessories of plastic materials ... .. no.
39.99	Other articles of plastic materials ... .. —

**Chapter 40: Rubber, synthetic rubber, factice and articles thereof**

40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps for wheels of all kinds ... .. kg.
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber ... .. no.
40.60	Raw rubber (including synthetic and reclaimed) ... kg.
40.70	Unvulcanised rubber ... .. kg.
40.80	Articles of unhardened vulcanised rubber n.e.s. ... —
40.90	Hardened rubber (ebonite and vulcanite) and articles thereof ... .. —

**SECTION VIII RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF: SADDLERY AND HARNESS: TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS: ARTICLES OF GUT (EXCLUDING SILK-WORM GUT)**

**Chapter 41: Raw hides and skins (other than furskins) and leather**

41.81	Bovine hides identifiable as calfskins, raw ... .. kg.
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<i>Statistical Code</i>		<i>Unit of Quantity</i>
41.82	Bovine and equine hides (excluding calfskins), dry-salted, or dried	kg.
41.83	Bovine and equine hides (excluding calfskins), fresh, wet-salted, pickled or limed	kg.
41.84	Skins of goats or kids, raw	kg.
41.85	Skins of sheep or lambs (excluding karakul pelts) (with or without the wool on), raw	kg.
41.89	Hide and skins of game and other animals, raw	kg.
41.90	Leather of all kinds	kg.

**Chapter 42: Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (excluding silk-worm gut)**

42.01	Saddlery and harness of any material for any kind of animal	no.
42.02	Travel goods, handbags and similar containers of leather plastic, paperboard or textile fabric	no.
42.03	Articles of apparel and clothing accessories of leather or of composition leather	no.
42.90	Articles of leather or of composition leather, n.e.s.; articles of animal gut (excluding silk-worm gut)	—

**Chapter 43: Furskins and artificial fur; manufactures thereof**

43.02	Furskins tanned or dressed	kg.
43.03	Articles of furskin	no.
43.04	Artificial fur and articles thereof	—
43.91	Karakul pelts, raw	kg.
43.92	Other raw furskins	kg.

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

**Chapter 44: Wood and articles of wood; wood charcoal**

44.07	Railway sleepers of wood	m <sup>3</sup>
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings of wood)	—
44.60	Fuel wood; wood waste including sawdust; wood charcoal	kg.

<i>Statistical Code</i>		<i>Unit of Quantity</i>
44.65	Wood, in the rough, squared, sawn, planed, tongued or V-jointed, and the like but not further manufactured (excluding railway sleepers) .....	m <sup>3</sup>
44.70	Veneers, plywood, reconstituted and "improved" wood and other worked wood n.e.s. ....	—
44.80	Household utensils and other domestic articles of wood (excluding furniture) .....	—
44.90	Other manufactures of wood .....	—

**Chapter 45: Cork and articles of cork**

45.80	Natural cork .....	kg.
45.90	Articles of natural cork; agglomerated cork and articles thereof .....	

**Chapter 46: Manufactures of straw, of esparto and of other plaiting materials; basketware and wickerwork; articles of loofah**

46.00	Manufactures of straw, of esparto and of other plaiting materials; basketware and wickerwork; articles of loofah .....	---
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**SECTION X PAPERMAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF**

**Chapter 47: Papermaking material**

47.00	Papermaking material .....	kg.
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**Chapter 48: Paper and paperboard; articles of paper-pulp, of paper or of paperboard**

48.09	Building board of wood pulp or vegetable fibre .....	m <sup>2</sup>
48.14	Writing blocks, envelopes, plain postcards and similar paper stationery of the kind used in correspondence .....	kg.
48.16	Boxes, bags and other packing containers of paper or paperboard .....	kg.
48.17	Box files and similar filing containers of paper or paperboard .....	kg.
48.18	Registers, exercise books, memo blocks, order books, receipt books, file covers and similar stationery of paper or paperboard .....	kg.
48.19	Paper or paperboard labels whether or not printed or gummed .....	kg.

<i>Statistical Code</i>		<i>Unit of Quantity</i>
48.80	Paper and paperboard in rolls or sheets; wallpaper and lincrusta; floor coverings based on paper or paperboard...	kg.
48.90	Paper and paperboard cut to size, n.e.s.; other articles of paper pulp, paper, paperboard or cellulose wadding ...	—

**Chapter 49: Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans**

49.02	Newspapers, journals and periodicals, whether or not illustrated ...	kg.
49.60	Printed books, booklets, pamphlets and leaflets, maps and atlases ...	—
49.70	Picture postcards, Christmas and other picture greetings cards; transfers (decalcomanias) ...	—
49.80	Music; plans and drawings for industrial commercial or similar purposes; manuscripts and typescripts; unissued postage stamps; banknotes and other documents of title; cheque books ...	—
49.90	Calendars and other printed matter n.e.s. ...	—

**SECTION XI TEXTILES AND TEXTILE ARTICLES**

**Chapter 50: Silk and waste silk**

50.70	Raw silk and silk waste (not thrown) ...	kg.
50.80	Yarn of silk, of noil silk or of other waste silk; silkworm gut ...	kg.
50.90	Woven fabrics of silk, of noil silk or of other waste silk ...	m <sup>2</sup>

**Chapter 51: Man-made fibres (continuous)**

51.04	Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil, etc. ...	m <sup>2</sup>
51.80	Yarn of man-made fibres (continuous) including monofil, etc. of man-made fibre materials ...	kg.

**Chapter 52: Metallised textiles**

52.01	Metallised yarn, being textile yarn spun with or covered with metal ...	kg.
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 ...	m <sup>2</sup>

<i>Statistical Code</i>		<i>Unit of Quantity</i>
<b>Chapter 53: Wool and other animal hair</b>		
53.70	Wool and other animal hair and waste thereof ...	kg.
53.80	Yarn of wool or other animal hair ...	kg.
53.90	Woven fabrics of wool or other animal hair ...	m <sup>2</sup>
<b>Chapter 54: Flax and ramie</b>		
54.05	Woven fabrics of flax or of ramie ...	m <sup>2</sup>
54.70	Flax, flax tow and waste; ramie, ramie noils and waste ...	kg.
54.80	Flax or ramie yarn ...	kg.
<b>Chapter 55: Cotton</b>		
55.70	Cotton, unspun, and cotton waste ...	kg.
55.80	Cotton yarn ...	kg.
55.90	Woven fabrics of cotton; terry towelling and similar terry fabrics of cotton ..	m <sup>2</sup>
<b>Chapter 56: Man-made fibres (discontinuous)</b>		
56.07	Woven fabric of man-made fibres (discontinuous waste) ...	m <sup>2</sup>
56.70	Man-made fibres, unspun (discontinuous); waste of man-made fibres ...	kg.
56.80	Yarn of man-made fibres (discontinuous or waste)	kg.
<b>Chapter 57: Other vegetable textile materials; paper yarn and woven fabrics of paper yarn</b>		
57.70	Other vegetable textile fibres, unspun, (e.g. hemp, jute, etc); waste of such fibres ...	kg.
57.80	Yarn of true hemp, of jute or of other vegetable textile fibres; paper yarn ...	kg.
57.90	Woven fabrics of true hemp, of jute, of paper yarn or of other vegetable textile fibres ...	m <sup>2</sup>
<b>Chapter 58: Carpets, mats, matting and tapestries; pile chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery</b>		
58.04	Woven pile and chenille fabrics (other than terry towelling and similar terry fabrics of cotton) ...	m <sup>2</sup>
58.80	Carpets, carpeting, rugs, mats and matting; tapestries ...	
58.90	Narrow fabrics and trimmings (non-elastic); tulle and other net fabrics; lace; embroidery ...	--

Statistical  
Code

Unit of  
Quantity

**Chapter 59: Wadding and felt; twine, cordage, ropes and cables; special fabrics; impregnated and coated fabrics; textile articles of a kind suitable for industrial use**

59.04	Twine, cordage, ropes and cables, plaited or not ...	kg.
59.10	Linoleum and similar floor coverings prepared on a textile base ... ..	m <sup>2</sup>
59.90	Wadding, felt and articles thereof; impregnated and coated fabrics, n.e.s.; elastic fabrics and trimmings; other special fabrics and textile articles suitable for industrial use... ..	—

**Chapter 60: Knitted and crocheted goods**

60.01	Knitted or crocheted fabric, not elastic nor rubberised ... ..	m <sup>2</sup>
60.02	Gloves, mittens or mitts, knitted or crocheted, not elastic nor rubberised ... ..	pr.
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised ... ..	pr.
60.04	Under garments, knitted or crocheted, not elastic nor rubberised ... ..	no.
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised... ..	no.
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised ... ..	—

**Chapter 61: Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods**

**A. Men's and Boys' outer garments**

61.51	Boys' dungarees, slacks and jeans, ready-made ...	no.
61.52	Dust-coats, overalls, dungarees, boiler suits, smocks and similar protective clothing ... ..	no.
61.53	Men's jackets, waistcoats and trousers (including shorts), ready-made ... ..	no.
61.54	Boys' jackets, waistcoats and trousers (including shorts) ready-made ... ..	no.
61.59	Men's and boys' outer garments, n.e.s. ... ..	no.

**B. Women's, girls' and infants' outer garments**

61.61	Women's dungarees, slacks, jeans and shorts, ready-made ... ..	no.
61.62	Girls' dungarees, slacks, jeans and shorts, ready-made ... ..	no.

<i>Statistical Code</i>		<i>Unit of Quantity</i>
61.63	Dust-coats, overalls, factory coats and similar protective clothing...	no.
61.64	Girls' dresses, ready-made, of the school uniform type...	no.
61.65	Girls' dresses, ready-made (excluding those of the school uniform type) ...	no.
61.66	Women's dresses, ready-made ...	no.
61.67	Women's skirts, ready-made...	no.
61.68	Women's and girls' outer garments, n.e.s. ...	no.
61.69	Infants' outer garments ...	no.
<b>C. Men's and boys' under garments, including collars, shirt fronts and cuffs</b>		
61.71	Men's shirts ...	no.
61.72	Boys' shirts ...	no.
61.73	Men's vests and drawers...	no.
61.74	Boys' vests and drawers ...	no.
61.79	Men's and boys' under garments n.e.s. ...	no.
<b>D. Women's, girls' and infants' under garments</b>		
61.81	Women's shirts ...	no.
61.82	Girls' shirts ...	no.
61.83	Women's vests, drawers, slips and combinations ...	no.
61.84	Girls' vests, drawers, slips and combinations ...	no.
61.88	Infants' under garments ...	no.
61.89	Women's and girls' under garments n.e.s. (excluding corsets, brassieres and the like) ...	no.
<b>E. Clothing accessories</b>		
61.90	Handkerchiefs; shawls, scarves, etc; ties; corsets, brassieres and the like; other clothing accessories not knitted or crocheted ...	—
<b>Chapter 62: Other made up textile articles</b>		
62.01	Travelling rugs and blankets ...	kg.
62.03	Sacks and bags, of a kind used for the packing of goods ...	kg.
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods...	kg.
62.90	Bed linen, table linen, toilet linen and kitchen linen; curtains and other made up textile articles	kg.
<b>Chapter 63: Old clothing and other textile articles; rags</b>		
63.00	Old clothing and other textile articles; rags ...	—

Statistical  
Code

Unit of  
Quantity

**SECTION XII – FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS**

**Chapter 64: Footwear, gaiters, and the like; parts of such articles**

64.01	Footwear with outer soles and uppers of rubber or artificial plastic material ... ..	pr.
64.02	Footwear with outer soles of leather or composition leather; footwear with outer soles, but not uppers, of rubber or artificial plastic material ... ..	pr.
64.05	Parts of footwear (including uppers, insoles and screw-on heels) of any material except metal ...	—
64.90	Other footwear; gaiters and the like ... ..	pr.

**Chapter 65: Headgear and parts thereof**

65.80	Hat bodies ... ..	no.
65.90	Hats and other headgear; head-bands, linings and similar articles for headgear ... ..	no.

**Chapter 66: Umbrellas; sunshades, walking-sticks, whips, riding crops and parts thereof**

66.00	Umbrellas, sunshades, walking-sticks, whips, riding crops and parts thereof ... ..	—
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**Chapter 67: Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair; fans**

67.04	Wigs, etc., whether or not of human hair; other articles of human hair ... ..	kg.
67.90	Prepared feathers and down and articles made of feathers or of down; artificial flowers; fans ... ..	—

**SECTION XIII – ARTICLES OF STONE, OR PLASTER, OR CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE**

**Chapter 68: Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials**

68.06	Abrasive powder or grain and a base of woven fabric paper or other material ... ..	kg.
68.08	Articles of asphalt or the like ... ..	kg.
68.09	Building materials of vegetable substances agglomerated with mineral binding substances	kg.

<i>Statistical Code</i>		<i>Unit of Quantity</i>
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like ... ..	kg.
68.14	Friction materials (segments, discs, strips, etc.) of a kind suitable for brakes, clutches and the like...	kg.
68.70	Worked monumental or building stone, worked slate and articles thereof including road and paving setts, curbs and flagstones...	kg.
68.80	Grinding and polishing wheels and stones for use in machines or in the hand ... ..	kg.
68.90	Articles of stone, plaster, cement, asbestos, mica etc. n.e.s. ... ..	—
<b>Chapter 69: Ceramic products</b>		
69.01	Heat-insulating bricks of infusorial earths of kieselguhr and of siliceous earths ... ..	kg.
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods other than goods falling within heading 67.01 ... ..	kg.
69.03	Other refractory goods (e.g. retorts, crucibles etc.) other than goods falling within heading 69.01 ..	kg.
69.04	Building bricks (including flooring blocks, support or filler tiles and the like) ... ..	kg.
69.05	Roofing tiles, chimney pots and liners, and other constructional ceramic ware ... ..	kg.
69.06	Ceramic piping, conduits and guttering ... ..	kg.
69.07	Unglazed ceramic setts, flags and tiles ... ..	m <sup>2</sup>
69.08	Glazed ceramic setts, flags and tiles... ..	m <sup>2</sup>
69.10	Sinks, wash basins, water closet pans and the like, sanitary fittings of ceramic materials... ..	no.
69.80	Pottery; i.e. table-ware and household ware, ornaments and furnishing goods of porcelain, china or other ceramic materials ... ..	—
69.90	Articles of ceramic materials n.e.s. ... ..	—
<b>Chapter 70: Glass and glassware</b>		
70.09	Glass mirrors (including rear-view mirrors) unframed, framed or backed ... ..	no.
70.13	Glassware for household, kitchen, table or similar uses ... ..	no.
70.14	Illuminating and signalling glassware ... ..	kg.
70.60	Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles ... ..	m <sup>2</sup>

<i>Statistical Code</i>		<i>Unit of Quantity</i>
70.70	Carboys, bottles, jars, pots, etc. of glass; stoppers and closures of glass; glass inners for vacuum flasks ... ..	—
70.81	Yarn of glass fibre ... ..	kg.
70.82	Fabrics of glass fibre ... ..	kg.
70.89	Glass n.e.s. (including safety glass, watch glasses and glass fibre) .. ..	—
70.90	Other articles of glassware, n.e.s. ... ..	—

**SECTION XIV – PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN**

**Chapter 71: Pearls, precious and semi-precious stones, precious metals, and articles thereof; imitation jewellery**

71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for transport) ... ..	kg.
71.03	Synthetic or reconstructed precious or semi-precious stones not mounted, set or strung ... ..	—
71.04	Dust and powder of natural or synthetic precious or semi-precious stones ... ..	—
71.71	Industrial diamonds ... ..	g.
71.72	Diamonds (excluding industrial diamonds), unworked ... ..	g.
71.73	Diamonds (excluding industrial diamonds), cut or otherwise worked ... ..	g.
71.74	Precious and semi-precious stones (excluding diamonds) unworked ... ..	—
71.75	Precious and semi-precious stones (excluding diamonds) worked ... ..	—
71.81	Gold bullion; partly-worked and rolled gold waste and sweepings of gold ... ..	g.
71.89	Precious metals and rolled precious metals (excluding gold) unworked or partly-worked; waste and sweepings thereof ... ..	g.
71.90	Jewellery, goldsmiths' and silversmiths' wares and other articles ... ..	—

**Chapter 72: Coin**

72.91	Coin not being legal tender ... ..	kg.
72.92	Gold coin ... ..	kg.

<i>Statistical Code</i>		<i>Unit of Quantity</i>
72.99	Current coin .....	kg.

**SECTION XV – BASE METALS AND ARTICLES OF BASE METAL**

**Chapter 73: Iron and steel and articles thereof**

73.03	Scrap and waste metal of iron and steel .....	kg.
73.16	Rails and railway track construction material of iron or steel .....	kg.
73.25	Stranded wire, cables, cordage, ropes and the like, of iron or steel, excluding insulated electric cables .....	kg.
73.26	Barbed wire and other fencing wire of iron or steel	kg.
73.36	Domestic stoves, boilers, cookers, grates, etc., not electrically operated, of iron or steel .....	kg.
73.45	Pig iron, spiegeleisen, sponge iron, iron and steel powders and shot and ferro alloys .....	kg.
73.51	Ingots and other primary forms, of iron and steel .....	kg.
73.52	Bars and rods (including wire rod), of iron or steel	kg.
73.53	Angles, shapes and sections, of iron or steel .....	kg.
73.54	Hoop and strip, of iron or steel .....	kg.
73.55	Sheets, plates and universals, of iron or steel .....	kg.
73.56	Iron or steel wire, excluding insulated electric wire	kg.
73.60	Tubes, pipes and fittings, of iron or steel .....	kg.
73.66	Door and window frames of iron or steel .....	kg.
73.69	Structures and parts of structures, excluding door and window frames, of iron or steel .....	kg.
73.70	Reservoirs, tanks, and the like, of iron and steel; casks, drums, cans, boxes, gas cylinders and the like, of iron and steel .....	kg.
73.75	Gauze, cloth, grill, netting, fencing of iron or steel wire; expanded metal, of iron or steel .....	kg.
73.81	Builders' sanitary ware for indoor use, of iron or steel; central heating apparatus and parts thereof .....	kg.
73.82	Articles of a kind used for domestic purposes of iron or steel; iron or steel wool; pot scourers and the like of iron or steel .....	
73.91	Fencing materials e.g. droppers, hurdles, posts, etc., of iron or steel .....	kg.
73.92	Trunks, travelling chests, tool boxes and similar boxes and cases, of iron or steel .....	kg.

<i>Statistical Code</i>		<i>Unit of Quantity</i>
73.98	Iron and steel castings and forgings in the rough state... ..	kg.
73.99	Other articles of iron or steel ... ..	—
<b>Chapter 74: Copper and articles thereof</b>		
74.09	Reservoirs, tanks and similar containers of copper	kg.
74.51	Copper matte... ..	kg.
74.52	Copper waste and scrap ... ..	kg.
74.55	Unwrought copper and master alloys ... ..	kg.
74.60	Copper, worked (i.e. bars, rods, angles, plates, sheets, tubes and pipes, etc.; copper wire, foil powders and flakes) ... ..	kg.
74.70	Wire products (excluding electric) of copper ... ..	kg.
74.80	Cooking and heating apparatus, not electrically operated, and other articles for domestic use, of copper ... ..	—
74.90	Other articles of copper ... ..	—
<b>Chapter 75: Nickel and articles thereof</b>		
75.81	Nickel matte and other intermediate products of nickel metallurgy (including copper/nickel matte) ... ..	kg.
75.82	Nickel waste and scrap ... ..	kg.
75.85	Unwrought nickel ... ..	kg.
75.90	Nickel, worked, and other articles of nickel ... ..	—
<b>Chapter 76: Aluminium and articles thereof</b>		
76.08	Structures and structural parts of aluminium ... ..	kg.
76.15	Articles for domestic use, of aluminium ... ..	kg.
76.16	Other articles of aluminium n.e.s. ... ..	—
76.51	Aluminium waste and scrap... ..	kg.
76.52	Unwrought aluminium ... ..	kg.
76.60	Aluminium, worked, (i.e. bars, rods, angles, plates, sheets, tubes and pipes, etc.; aluminium wire, foil powders and flakes) ... ..	kg.
76.70	Reservoirs, tanks and the like of aluminium, casks, drums, cans, boxes, gas cylinders and the like, of aluminium ... ..	kg.
76.75	Wire products (excluding electric) of aluminium ... ..	kg.
<b>Chapter 77: Magnesium and beryllium and articles thereof</b>		
77.00	Magnesium and beryllium and articles thereof ... ..	—

<i>Statistical Code</i>		<i>Unit of Quantity</i>
<b>Chapter 78: Lead and articles thereof</b>		
78.00	Lead and articles thereof .....	—
<b>Chapter 79: Zinc and articles thereof</b>		
79.00	Zinc and articles thereof .....	—
<b>Chapter 80: Tin and articles thereof</b>		
80.00	Tin and articles thereof .....	—
<b>Chapter 81: Other base metals employed in metallurgy and articles thereof</b>		
81.00	Other base metals employed in metallurgy and articles thereof .....	—
<b>Chapter 82: Tools, implements, cutlery, spoons and forks, of base metal; parts thereof</b>		
82.01	Hand tools of a kind mainly used in agriculture or forestry .....	no.
82.03	Mechanical domestic food-processing appliances, non-electrical .....	no.
82.80	Other tools for use in the hand or in machines .....	—
82.90	Cutlery .....	—
<b>Chapter 83: Miscellaneous articles of base metal</b>		
83.07	Lamps and lighting fittings of base metal (excluding switches, electric lamp holders and other articles falling within Chapter 85) .....	kg.
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal .....	kg.
83.80	Office equipment and stationery goods of base metal not elsewhere specified, excluding office furniture falling within Chapter 94 .....	—
83.90	Miscellaneous articles of base metal n.e.s. ....	—
<b>SECTION XVI – BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF</b>		
<b>Chapter 84: Boilers, machinery and mechanical appliances; parts thereof</b>		
84.10	Pumps (including motor pumps and turbo pumps) for liquids; liquid elevators of bucket, chain and similar kinds .....	no.*
84.12	Air conditioning machines .....	no.*
84.20	Weighing machinery and weights therefor .....	no.*
	* number of complete machines only	

<i>Statistical Code</i>		<i>Unit of Quantity</i>
84.22	Lifting, handling, loading or unloading machinery, telfers and conveyors ... ..	no.*
84.37	Weaving machines, knitting machines and the like	no.*
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles ... ..	no.*
84.56	Machinery for sorting, screening, separating, crushing, grinding or mixing earth, stone or other mineral substances, etc. ... ..	no.*
84.71	Aircraft engines of any kind ... ..	no.*
84.72	Stationary internal combustion piston engines... ..	no.*
84.73	Other internal combustion piston engines ... ..	no.*
84.74	Steam generating boilers and auxiliary plant; steam engines; other engines and motors, other than electric ... ..	---
84.75	Excavating, levelling, boring and extracting machinery, stationary or mobile, for earth, minerals or ores; pile drivers; mechanically propelled road rollers ... ..	no.*
84.76	Domestic refrigerators, non-electrical ... ..	no.*
84.77	Domestic refrigerators, electrical ... ..	no.*
84.78	Domestic instantaneous or storage water heaters, non-electrical ... ..	no.*
84.81	Ploughs ... ..	no.*
84.82	Harrows ... ..	no.*
84.83	Plough shares and other parts of ploughs and harrows... ..	---
84.84	Other agricultural machinery for soil preparation or cultivation; lawn and sports ground rollers ... ..	no.*
84.85	Harvesting and threshing machinery ... ..	no.*
84.86	Dairy machinery and other agricultural machinery and appliances, n.e.s. ... ..	no.*
84.95	Office machinery: typewriters, calculating machines, statistical and accounting machines, etc., parts and accessories thereof ... ..	no.*
84.99	Other machinery and mechanical appliances n.e.s.; parts of machinery, etc.; n.e.s. ... ..	---

**Chapter 85: Electrical machinery and equipment; parts thereof**

85.01	Electric power machinery i.e. generators, motors, converters, transformers, rectifiers and inductors	no.
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\* number of complete machines only

<i>Statistical Code</i>		<i>Unit of Quantity</i>
85.03	Primary cells and primary batteries	no.
85.04	Electric accumulators	no.
85.10	Portable electric battery and magneto lamps not for cycles nor motor vehicles	no.
85.12	Electric water heaters; electric space heating apparatus and other electro-thermic domestic appliances	no.
85.20	Electric filament lamps and electric discharge lamps; arc-lamps	no.
85.70	Shavers, hair clippers and domestic appliances, with self-contained electric motor	no.
85.75	Electrical equipment (e.g. starting, ignition, lighting, etc.) for internal combustion engines, cycles and motor vehicles	—
85.81	Television and radio receiving sets whether or not combined with gramophone	no.
85.82	Other telecommunications equipment	—
85.85	Insulated electric wire and cable, etc.; electric insulators and insulating fittings	kg.
85.90	Other electrical goods and apparatus; electrical parts of all kinds, n.e.s.	—

## **SECTION XVII – VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT**

### **Chapter 86: Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered)**

86.10	Railway fixtures and fittings; mechanical signalling equipment and parts thereof	—
86.90	Railway locomotives, rolling-stock and parts thereof	no.

### **Chapter 87: Vehicles, other than railway or tramway rolling-stock and parts thereof**

87.03	Special purpose motor lorries and vans (e.g. breakdown lorries, fire-engines, road sweeper lorries, etc.)	no.
87.04	Chassis fitted with engines, for motor vehicles	no.

<i>Statistical Code</i>		<i>Unit of Quantity</i>
87.07	Works trucks, mechanically propelled, for short distance transport or handling of goods (e.g. fork-lift trucks); tractors of the type used in railway stations; parts thereof ... ..	no.
87.08	Tanks and other armoured fighting vehicles, motorised ... ..	no.
87.09	Motor cycles, auto-cycles and cycles fitted with an auxiliary motor; side-cars ... ..	no.
87.10	Cycles (including delivery tricycles) not motorised ...	no.
87.11	Invalid carriages, fitted with means of mechanical propulsion ... ..	no.
87.13	Baby carriages and invalid carriages (not fitted with means of mechanical propulsion) and parts thereof ... ..	no.
87.14	Other vehicles (including trailers), not mechanically propelled ... ..	no.
87.61	Road tractors for semi-trailers ... ..	no.
87.62	Other tractors, whether or not fitted with power take-offs, winches or pulleys ... ..	no.
87.71	Motor cars, station wagons and similar dual purpose motor vehicles ... ..	no.
87.72	Goods vehicles ... ..	no.
87.73	Omnibuses and other public service type passenger vehicles ... ..	no.
87.79	Other motor vehicles for the transport of persons, goods or materials, excluding those of Heading 87.09 ... ..	no.
87.80	Bodies (including cabs), parts and accessories of motor vehicles ... ..	---
87.91	Parts and accessories for use solely or principally with motor cycles, auto-cycles and side-cars. . . . .	---
87.92	Parts and accessories for cycles and mechanically propelled invalid carriages ... ..	---
<b>Chapter 88: Aircraft and parts thereof; parachutes; catapults and similar aircraft launching gear; ground flying trainers</b>		
88.02	Aircraft, heavier than air ... ..	no.
88.80	Balloons, airships and parts of aircraft, n.e.s. ... ..	---
88.90	Parachutes; catapults and similar aircraft launching gear; ground flying trainers; parts thereof ...	---
<b>Chapter 89: Ships, boats and floating structures</b>		
89.00	Ships, boats and floating structures of all kinds ...	no.

<i>Statistical Code</i>		<i>Unit of Quantity</i>
<b>SECTION XVIII - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; PARTS THEREOF</b>		
<b>Chapter 90: Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; parts thereof</b>		
90.19	Orthopaedic appliances, surgical belts and the like; artificial limbs, eyes, teeth, etc.; deaf aids; splints and other fracture appliances... ..	—
90.60	Spectacles and spectacle frames ... ..	no.
90.65	Binoculars, microscopes and other optical instruments; lenses and other optical elements ... ..	—
90.70	Photographic and cinematographic cameras, projectors and other equipment ... ..	no.
90.81	X-ray apparatus; electro-medical apparatus ... ..	—
90.82	Medical, dental, surgical and veterinary instruments and appliances (excluding electro-medical apparatus); mechano-therapy appliances, breathing apparatus, etc. ... ..	—
90.86	Electricity supply meters... ..	no.
90.87	Gas or liquid supply meters, calibrating meters thereof ... ..	no.
90.90	Other measuring, controlling and scientific instruments and apparatus, n.e.s. ... ..	—
<b>Chapter 91: Clocks and watches and parts thereof</b>		
91.00	Clocks and watches and parts thereof ... ..	—
<b>Chapter 92: Musical instruments; sound recorders and reproducers; parts and accessories of such articles</b>		
92.00	Musical instruments; sound recorders and reproducers; parts and accessories of such articles ... ..	—
<b>SECTION XIX - ARMS AND AMMUNITION; PARTS THEREOF</b>		
<b>Chapter 93: Arms and ammunition; parts thereof</b>		
93.70	Side-arms; revolvers and pistols, being firearms; artillery weapons, machine-guns and other military firearms and projectors; parts thereof ... ..	—
93.80	Firearms (excluding military firearms, revolvers and pistols); other non-military arms; parts thereof ... ..	no.

<i>Statistical Code</i>		<i>Unit of Quantity</i>
93.91	Hunting and sporting ammunition and parts thereof ... ..	kg.
93.92	Military munitions and parts thereof ... ..	kg.
<b>SECTION XX – MISCELLANEOUS MANUFACTURED ARTICLES</b>		
<b>Chapter 94: Furniture and parts thereof; bedding, mattresses, mattress supports, cushions and similar stuffed or internally fitted furnishings</b>		
94.01	Chairs and other seats (other than those falling within Heading 94.02) and parts thereof ... ..	no.*
94.02	Medical, dental, surgical or veterinary furniture and parts thereof ... ..	no.*
94.04	Mattress supports; articles of bedding or similar furnishings fitted with springs or stuffed with any material or of foam rubber (e.g. mattresses, eiderdowns, cushions, pouffes and pillows) ... ..	no.
94.91	Filing cabinets (floor-standing) ... ..	no.*
94.99	Other furniture and parts thereof ... ..	no.*
<b>Chapter 95: Articles and manufactures of carving or moulding materials</b>		
95.00	Articles and manufactures of carving or moulding materials ... ..	—
<b>Chapter 96: Brooms, brushes, feather dusters, powder-puffs and sieves</b>		
96.00	Brooms, brushes, feather dusters, powder-puffs and sieves ... ..	—
<b>Chapter 97: Toys, games and sports requisites; parts thereof</b>		
97.00	Toys, games and sports requisites; parts thereof ..	—
<b>Chapter 98: Miscellaneous manufactured articles</b>		
98.80	Pens and pencils of all kinds including crayons and chalk; writing slates and boards; date stamps, typewriter ribbons, ink pads, sealing wax and other stationery supplies ... ..	—
98.90	Buttons, studs, cufflinks, slide fasteners, combs and other small wares and toilet articles; mechanical lighters, smoking pipes; vacuum flasks; tailors' dummies ... ..	—

\* number of complete items of furniture



## INDEX

A			
Abrasives:		Aluminium articles:	
Dust and powder of precious or semi-precious stones	71.04	Household ware and domestic utensils	76.15
Natural:		Reservoirs, tanks, drums and similar containers	76.70
Industrial diamonds	71.71	Wire products, non-electric	76.75
Other	25.80	Other	76.16
Manufactured:		Ambulances	87.79
Cloths, papers and similar articles	68.06	Ammonia	28.00
Wheels and stones	68.80	Ammunition:	
Accounting machines	84.95	Hunting and sporting	93.91
Accumulators, electric	85.04	Military	93.92
Acetals, ethers and epoxides	29.90	Angles shapes and sections:	
Acid oils, fatty acids, etc..	15.90	Aluminium	76.60
Acids:		Copper	74.60
Inorganic	28.00	Iron or steel	73.53
Organic	29.90	Animal materials, n.e.s.:	
Addressing machines	84.95	Raw	05.90
Agricultural hand tools	82.01	Worked and articles thereof	95.00
Agricultural machinery:		Animal oils, fats and greases (excluding lard and pig and poultry fats)	15.70
For soil preparation or cultivation:		Animals, live:	
Ploughs	84.81	Bovine cattle	01.02
Harrow	84.82	Horses, asses, mules and hinnies	01.01
Parts of ploughs and harrows	84.83	Poultry	01.05
Other	84.84	Sheep	01.31
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Air conditioning machines	84.12	Other:	
Aircraft (heavier than air), complete	88.02	Mainly for food	01.91
Aircraft engines	84.71	Zoo animals, dogs, cats, etc.	01.92
Aircraft parts:		Antibiotics	29.44
Tyres and tubes	40.11	Antiques	99.00
Electrical	85.90	Antisera	30.80
Other	88.80	Anthracite	27.51
Albumins and albumin derivatives	35.00	Antlers	05.90
Albums	48.18	Aperitifs, alcoholic, based on wine	22.06
Alcohol:		Apples fresh	08.85
Ethyl:		Arms:	
Denatured or of at least 80° AA strength	22.08	Military fire arms	93.70
Of less than 80° AA strength	22.99	Non-military fire arms and other arms	93.80
Compound preparations (concentrated extracts)	22.91	Arrack	22.95
Methanol and other n.e.s.	29.90	Art, works of	99.00
Aldehyde-function compounds	29.90	Artificial parts of the body	90.19
Ale (beer)	22.03	Asbestos, crude	25.90
Alkaloids, vegetable, and their derivatives	29.80	Asbestos articles:	
Aluminium:		Friction materials	68.14
Unwrought	76.52	Other	68.90
Worked (bars, angles, plates, pipes, wire, foil, etc.)	76.60	Asbestos-cement articles	68.12
Structures and structural parts	76.08	Asphalt:	
Waste and scrap	76.51	Natural	27.15
		Petroleum	27.90
		Asphalt articles	68.08
		Asses, live	01.01
		Atlases	49.60
		Aviation kerosene	27.73



Boots:	
Rubber	64.01
Leather	64.02
Bottles, glass	70.70
Bovine cattle, live	01.02
Box files of paperboard	48.17
Boxes:	
Iron or steel:	
Trunks, tool boxes and the like	73.92
Other	73.70
Paperboard packing containers	48.16
Wooden	44.90
Brake fluid	27.79
Brake linings	68.14
Bran	23.00
Brandy	22.93
Brassieres	61.90
Bread and bread crumbs	19.90
Breakfast foods, prepared	19.80
Bricks:	
Ceramic (building)	69.04
Heat-insulating	69.01
Refractory (other than heat-insulating)	69.02
Briquettes, coal	27.52
Brooms and brushes	96.00
Builders woodwork	44.23
Building materials:	
Board of wood pulp or vegetable fibres	48.09
Of asphalt, pitch-fibre, etc.	68.08
Of asbestos-cement, cellulose fibre-cement, etc.	68.12
Refractory goods:	
Heat-insulating bricks	69.01
Other	69.02
Ceramic:	
Bricks	69.04
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Piping, conduits and guttering	69.06
Setts, flags and tiles:	
Unglazed	69.07
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Building stone:	
Unworked	25.60
Worked	68.70
Bulbs, electric light	85.20
Bulbs, horticultural	06.00
Bulldozers	84.75
Buses	87.73
Bushes, live	06.00
Butter	04.03
Buttermilk, fresh	04.78
Buttons, studs, etc.	98.90

C

Cabinets, filing, floor-standing	94.91
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Cable:	
Of iron or steel (not insulated)	73.25
Of textile fibres	59.04
Cables, electric, insulated	85.85
Caffein	29.80
Cake mixes	19.80
Cakes:	
Animal food	23.00
Human food	19.90
Calculating machines	84.95
Calenders	49.90
Calfskins, raw (not tanned or dressed)	41.81
Cameras, photographic or cinematographic	90.70
Camping goods of canvas	62.04
Candles	34.06
Canned foodstuffs:	
Milk and cream	04.81
Meat	16.80
Fish, crustaceans and molluscs	16.90
Vegetables, including tomato puree	20.80
Fruit, fruit and vegetable juices	20.90
Soups, spaghetti, etc.	21.92
Cans and similar metal containers, iron or steel	73.70
Canvas goods (tents, awnings, sails, etc.)	62.04
Caravans	87.14
Carbon	28.00
Carbon paper	48.90
Carboys, glass	70.70
Cardigans, knitted or crocheted	60.05
Cards:	
Christmas and other greetings cards	49.70
Playing	97.00
Carpets, carpeting and rugs	58.80
Cars, motor	87.71
Carts	87.14
Carvings of ivory and other animal materials	95.00
Casein and casein derivatives; casein glues	35.00
Cases, wooden	44.90
Cash registers	84.95
Casks:	
Aluminium	76.70
Iron or steel	73.70
Castings and forgings of iron and steel in the rough state, n.e.s.	73.98
Castor oil	15.81
Cats	01.92
Cattle, bovine, live	01.02
Caustic soda	28.00
Caviar and caviar substitutes	16.90
Cells, battery, primary	85.03
Cellulose, regenerated, and cellulose derivatives	39.80
Cement	25.23
Cement articles	68.90
Cement mixers	84.56

Centrifuges, other than cream separators	84.99	Chicory	21.92
Ceramic (non-refractory) products:		Chimney pots and liners, ceramic	69.05
Bricks, building	69.04	Chiolite, natural	25.90
Household ware, pottery	69.80	Chlorine	28.00
Piping, conduits and guttering	69.06	Chocolate, chocolate confectionary and	
Roofing tiles, chimney pots, etc.	69.05	chocolate powder	18.06
Setts, flags and tiles:		Christmas decorations	97.00
Glazed	69.08	Chutney	20.80
Unglazed	69.07	Cider	22.07
Sinks, wash basins, w.c. pans etc.	69.10	Cigarette tobacco	24.93
Other, n.e.s.	69.90	Cigarette paper, cut to size	48.90
Cereal flours and meals:		Cigarettes	24.92
Of maize	11.72	Cigars and cheroots	24.91
Of wheat or meslin	11.71	Cinematographic cameras, projectors and	
Of other cereal	11.73	other equipment	90.70
Cereal germs	11.75	Cinematographic goods:	
Cereal grain, worked:		Film, exposed and developed	37.80
Of maize (samp and mealie rice)	11.74	Other	37.90
Of other cereal	11.75	Circuit makers and breakers, electrical	85.90
Cereal groats	11.73	Citrus fruit, fresh	08.81
Cereals, unmilled:		Clay	25.90
Maize:		Clips, letter, of base metal	83.80
White	10.81	Clocks and parts thereof	91.00
Yellow	10.82	Clothing, second hand, for resale	63.00
Other (green mealies)	10.89	Clothing and clothing accessories (exclud-	
Millet	10.91	ing headgear and footwear):	
Sorghum	10.92	Leather	42.03
Rice	10.06	Paper	48.90
Wheat or meslin	10.01	Plastic	39.93
Other	10.99	Rubber	40.13
Chains:		Textile:	
Copper	74.90	Knitted or crocheted:	
Iron or steel	73.99	Outer garments	60.05
Chairs:		Under garments	60.04
Dentists, etc.	94.02	Accessories:	
Other	44.01	Gloves, mittens and mitts	60.02
Chalk:		Stockings, socks, etc.	60.03
Blackboard	98.80	Other (ties, scarves, etc.)	60.05
Crude	25.90	Not knitted or crocheted:	
Champagne	22.85	Outer garments:	
Charcoal, wood	44.60	For men and boys	(see Ch. 61 Part A)
Chassis, motor vehicle:		For women, girls and infants	(see Ch. 61 Part B)
Without engines mounted	87.80	Under garments:	(see Ch. 61 Part C)
With engines mounted	87.04	For men and boys	(see Ch. 61 Part D)
Cheese	04.04	For women, girls and infants	(see Ch. 61 Part D)
Chemical elements (excluding metals)	28.00	Corsets, brassieres and other access-	
Chemical products:		ories (ties, scarves, etc.)	61.90
Photographic	37.90	Coaches, road motor	87.73
Other, n.e.s.	38.90	Coal	27.51
Chemicals, inorganic (excluding sodium		Coal briquettes, ovoids, etc.	27.52
chloride and fertilisers)	28.00	Coal tar	27.06
Chemicals, organic (excluding certain		Coal tar products	27.07
pharmaceutical products)	29.90	Cocaine	29.80
Cheque books	49.80		
Chickens:			
Killed or dressed, fresh, chilled or frozen	02.02		
Live	01.05		

Cocoa powder, sweetened	18.06	Cordage articles	59.90
Cocoa beans, paste, butter and unsweetened powder; cocoa husks, skins and waste	18.90	Cork, agglomerated, and articles thereof	45.90
Coffee:		Cork:	
Beans, whether or not ground	09.01	Manufactures	45.90
Concentrates, extracts or essences	21.91	Natural and waste	45.80
Husks and skins	09.01	Cornflakes	19.80
Coffee substitutes:		Corsets	61.90
Containing coffee	09.01	Corundum, natural	25.80
Not containing coffee	21.92	Cosmetics	33.99
Coin:		Cotton:	
Gold	72.92	Fabrics, woven	55.90
Not being legal tender	72.91	Unspun and waste	55.70
Other (current coin)	72.99	Yarn and thread	55.80
Coke:		Cotton wool, absorbant, put up for retail sale	30.90
Of coal, lignite or peat	27.60	Cranes	84.22
Of petroleum	27.90	Crates, wooden	44.90
Collectors' pieces	99.00	Cream of milk:	
Colours and colouring materials	32.79	Fresh	04.71
Combs	98.90	Canned	04.81
Computers, electronic	84.95	Cream separators	84.86
Concentrated extracts for the manufacture of beverages	22.91	Creams:	
Condensed milk	04.81	Cosmetic	33.99
Conduits, ceramic	69.06	For polishing	34.05
Confectionary:		Creosote	27.07
Chocolate	18.06	Crocheted fabrics:	
Sugar (not containing cocoa)	17.90	Not elastic nor rubberised	60.01
Construction machinery (bulldozers, road rollers, graders, etc.)	84.75	Elastic or rubberised	60.06
Containers:		Crucibles, refractory	69.03
Aluminium	76.70	Crustaceans:	
Copper	74.09	Fresh, chilled, frozen, dried, salted or smoked	03.03
Iron or steel	73.70	Prepared or preserved	16.90
Convertors, electric	85.01	Cryolite, natural	25.90
Conveyors (machinery)	84.22	Cuff links	98.90
Cookers, domestic:		Cultivating machinery:	
Electric	85.12	Ploughs	84.81
Non-electric:		Harrow	84.82
Of copper	74.80	Parts of ploughs and harrows	84.83
Of iron or steel	73.36	Other	84.84
Copper:		Cupboards	94.99
Ores and concentrates	26.82	Curd	04.04
Matte	74.51	Curtains, textile	62.90
Unwrought, including master alloys	74.55	Cushions, stuffed	94.04
Worked (bars, angles, plates, pipes, wire, foil, etc.)	74.60	Cutlery	82.90
Waste and scrap	74.52	Cycles, motor:	
Copper-nickel matte	75.81	Complete	37.09
Copper articles:		Engines	84.73
Household ware and domestic utensils	74.80	Parts:	
Reservoirs, tanks and similar containers	74.09	Electrical	85.75
Stoves, boilers, cookers, etc., non-electric	74.80	Tyres and tubes	40.11
Wire products, non-electric	74.70	Other	87.91
Other, n.e.s.	74.90	Cycles, not motorised:	
Cordage	59.04	Complete	87.10
		Parts:	
		Electrical	85.75

Cycles, not motorised ( <i>Continued</i> ):			
Parts ( <i>Continued</i> ):			
Tyres and tubes	40.11		
Other	87.92		
Cylinders gas, empty:			
Of aluminium	76.70		
Of iron or steel	73.70		
D			
Dairyfarm machinery	84.86		
Deaf aids	90.19		
Decalcomanias	49.70		
Degras	15.70		
Dental:			
Cements and other fillings	30.90		
Furniture and parts thereof	94.02		
Instruments and equipment	90.82		
Wax and impression compounds	34.90		
Dentifrices	33.95		
Dentures	90.19		
Desks	94.99		
Detergents	34.02		
Detonators	36.80		
Dextrins	35.00		
Diamonds:			
Industrial	71.71		
Other:			
Unworked	71.72		
Cut or otherwise worked	71.73		
Diaries	48.18		
Diesel oil	27.75		
Disinfectants	38.11		
Distempers	32.72		
Documents of title, etc.	49.80		
Dogs	01.92		
Dolomite	25.90		
Domestic appliances:			
Electric:			
Fans, shavers, food-processing, etc.	85.70		
Heaters, stoves, cookers, etc.	85.12		
Refrigerators	84.77		
Non-electric:			
Food-processing (mincers, mixers, etc.)	82.08		
Refrigerators	84.76		
Stoves, boilers, cookers, etc.:			
Copper	74.80		
Iron or steel	73.36		
Water heaters, instantaneous or storage	84.78		
Domestic utensils:			
Brooms, brushes, mops and sieves	96.00		
Cutlery	82.90		
Other:			
Aluminium	76.15		
Copper	74.80		
Iron or steel	73.82		
Wood	44.80		
Donkeys, live	01.01		
Door fittings, metal	83.90		
Doors:			
Iron or steel	73.66		
Wooden	44.23		
Drawing and measuring instruments	90.90		
Dress patterns, paper	48.90		
Dresses, textile:			
Knitted or crocheted	60.05		
Not knitted or crocheted:			
Girls:			
School uniforms	61.64		
Other	61.65		
Womens	61.66		
Dressings, cattle and sheep	38.11		
Driers, prepared, paint or varnish	32.80		
Drilling machinery	84.75		
Drums for storage or transport:			
Aluminium	76.70		
Iron or steel	73.70		
Dummies, tailors'	98.90		
Duplicating machines and parts	84.95		
Dyestuffs and dyeing extracts	32.79		
E			
Earths:			
Infusorial and siliceous	25.80		
Other, n.e.s.	25.90		
Ebonite and articles of ebonite	40.90		
Eggs:			
Not in the shell	04.99		
In the shell	04.91		
Elastic fabrics and trimmings	59.90		
Electric:			
Accumulators (including motor vehicle batteries)	85.04		
Batteries, primary	85.03		
Components and parts, n.e.s.	85.90		
Domestic appliances:			
Electro-mechanical	85.70		
Electro-thermal	85.12		
Refrigerators	84.77		
Equipment for internal combustion engines and vehicles	85.75		
Generators, motors, converters, transformers, inductors, etc.	85.01		
Insulators and insulating equipment	85.85		
Lamps, filament or discharge	85.20		
Machinery and equipment, n.e.s.	85.90		
Supply meters	90.86		
Wire and cable, insulated	85.85		
X-ray and other medical apparatus	90.81		
Embroidery	58.90		
Emery, crude	25.80		











Magnesite	25.90	Meat meal, including tannage	23.00
Magnesium and articles thereof	77.00	Medical and surgical instruments and appliances:	
Magnets	85.90	Electro-medical apparatus	90.81
Maize:		Other	90.82
Unmilled:		Medical and surgical furniture and parts thereof	94.02
White	10.81	Medicinal products:	
Yellow	10.82	Antibiotics	29.44
Other (green mealies)	10.89	Bacterial products, sera, vaccines, glands and organs	30.80
Meal and flour	11.72	Medicaments	30.03
Samp and mealie rice	11.74	Vitamins, hormones, glycosides and alkaloids	29.30
Malt extract	19.80	Other organic chemicals, n.e.s.	29.90
Malt, roasted or not	11.07	Melons, fresh	08.85
Man-made fibres:		Mercury	28.00
Unspun	56.70	Meslin:	
Continuous:		Meal and flour	11.71
Fabrics woven	51.04	Unmilled	10.01
Yarn and thread	51.80	Metal, base, manufactures not elsewhere specified or classifiable	83.90
Discontinuous or waste:		Metals, base, not elsewhere specified, and articles of such metals	81.00
Fabrics woven	56.07	Metals, precious, and waste thereof:	
Yarn and thread	56.80	Gold	71.81
Manganese ore and concentrates	26.84	Other	71.89
Manuscripts	49.80	Meters:	
Maps and globes, printed	49.60	Electricity supply	90.86
Marble:		Gas or liquid supply	90.87
Unworked	25.60	Methyl alcohol (methanol)	29.90
Worked	68.70	Mica:	
Margarine	15.13	Crude	25.90
Marmalades	20.90	Worked and articles thereof	68.90
Mastics, sealing	32.80	Microscopes	90.65
Matches (excluding Bengal matches)	36.06	Milk:	
Mate	07.80	Dried	04.82
Mats of plaiting materials	46.00	Evaporated or condensed	04.81
Mattresses and mattress supports	94.04	Fresh:	
Mayonnaise	21.92	Cream	04.71
Meal:		Whole milk	04.72
Maize	11.72	Skimmed milk	04.75
Meat and fish	23.00	Other (including sour)	04.78
Oil-seeds, nuts and kernels	12.74	Millet, unmilled	10.91
Other cereal	11.73	Mincers, food, mechanical, domestic:	
Wheat or meslin	11.71	Non-electrical	82.08
Mealie meal	11.72	Electrical	85.70
Mealie samp and mealie rice	11.74	Minerals, articles of, (excluding metal, glass and ceramic), n.e.s.	68.90
Mealies, green	10.89	Minerals, non-metallic, crude:	
Meat:		Abrasives, natural	25.80
Dried, salted or smoked:		Gravel, flint and crushed stone	25.17
Bacon, ham and other pig meat	02.91	Infusorial and siliceous earths	25.80
Other (including mophane worms)	02.99	Natural phosphates	25.10
Fresh, chilled or frozen:		Salt	25.01
Beef, veal, etc.	02.81	Sand	25.05
Mutton, lamb	02.82		
Goat, kid	02.83		
Pork	02.84		
Poultry	02.02		
Other	02.89		
Prepared or preserved, including canned	16.80		
Meat extracts and juices	16.80		

## Minerals, non-metallic, crude (Continued):

Slate, marble, granite and the like	25.60
Sulphur	25.03
Other, n.e.s.	25.90
Mining machinery:	
Crushing, sorting or screening, etc.	84.56
Excavating, boring, extracting, etc.	84.75
Mirrors, glass	70.09
Mittens and mitts, knitted or crocheted	60.02
Mixer, concrete or cement	84.56
Mixers, food, mechanical, domestic:	
Non-electrical	82.08
Electrical	85.70
Molasses	17.80
Molluscs:	
Fresh, chilled, frozen, dried, salted or smoked	03.03
Prepared or preserved	16.90
Monofil of man-made fibre materials	51.80
Mops	96.00
Mophane worms, dried	02.99
Morphine	29.80
Motor spirit	27.72
Motor vehicles:	
Ambulances, hearses, etc.	87.79
Buses and coaches	87.73
Cars, station wagons and similar dual-purpose vehicles	87.71
Goods vehicles	87.72
Motor cycles and side-cars	87.09
Special purpose lorries, trucks and vans	87.03
Tractors:	
Road, for semi-trailers	87.61
Other	87.62
Works trucks, etc., for short distance transport or handling	87.07
Motor vehicle chassis, with engines mounted	87.04
Motor vehicle engines	84.73
Motor vehicle parts:	
Electrical:	
Batteries	85.40
Other	85.75
Tyres and tubes	40.11
Other:	
For motorcycles	87.91
For other motor vehicles (including bodies, chassis, etc.)	87.80
Motors, electric	85.01
Mules, live	01.01
Music	49.80
Musical instruments and parts thereof	92.00
Mustard flour and prepared mustard	21.92
Mutton, fresh, chilled or frozen	02.82

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Naartjies, fresh	08.81
Nail files	82.90
Nails:	
Copper	74.90
Iron or steel	73.99
Name-plates of base metal	83.14
Napkins, baby	61.88
Needles, iron or steel	73.99
Netting:	
Of cordage	59.90
Of other textile fabrics	58.90
Netting, wire, iron or steel	73.75
Newspapers	49.02
Nickel:	
Matte	75.81
Ores and concentrates	26.82
Unwrought	75.85
Waste and scrap	75.82
Worked	75.90
Nickel articles	75.90
Nitrogen	28.00
Nitrogen-function compounds	29.90
Nitrogenous fertilisers:	
Manufactured	31.82
Natural sodium nitrate	31.81
Noodles	19.80
Nuts and bolts:	
Copper	74.90
Iron or steel	73.99
Nuts, edible, fresh or dried (excluding groundnuts)	08.85
	O
Oats, unmilled	10.99
Offals, edible:	
Fresh, chilled or frozen	02.89
Dried, salted or smoked	02.99
Office equipment:	
Chairs	94.01
Desks, tables, etc.	94.99
Filing cabinets, floor-standing	94.91
Other, of base metal (paper trays, racks, etc.)	83.80
Machines and mechanical appliances	84.95
Oils:	
Animal:	
Crude	15.70
Processed (e.g. blown, boiled, hydrogenated, etc.)	15.90
Essential	33.80
Fish and marine mammals	15.70
Made from coal tar	27.07
Petroleum:	
Unrefined	27.09

Oils (Continued):		P	
Petroleum (Continued):			
Partly refined (including topped crudes)	27.71	Padlocks and keys thereof	83.90
Refined:		Paints:	
Distillate fuel (diesel oil, etc.)	27.75	Artists' colours	32.79
Kerosene and jet fuel	27.73	Other	32.73
Lubricating	27.77	Pamphlets, printed	49.60
Motor spirit	27.72	Panels of vegetable substances agglomerated with mineral binding substances	68.09
Residual fuel	27.76	Paper and paperboard:	
White spirit	27.74	Bags, boxes and other packing containers	48.16
Other, non-lubricating	27.79	Box files and similar filing containers	48.17
Vegetable:		Building board	48.09
Castor	15.81	Cut to size, n.e.s.	48.90
Groundnut	15.82	Floor coverings	48.80
Sunflower seed	15.83	In rolls and sheets, including wallpaper	48.80
Other, fixed	15.84	Labels, whether or not printed or gummed	48.19
Processed (e.g. blown, boiled, hydrogenated, etc.)	15.90	Photographic	37.90
Oil-seed cake	23.00	Registers, exercise books, order books, receipt books, etc.	48.18
Oil-seeds, nuts and kernels:		Waste	47.00
Groundnuts:		Writing blocks, envelopes, plain post-cards, etc.	48.14
In the shell	12.71	Other articles, n.e.s.	48.90
Shelled	12.72	Paper yarn	57.80
Sunflower seeds	12.73	Parachutes	38.90
Other	12.74	Pastes, modelling	34.90
Old clothing	63.00	Pastry	19.90
Onions, fresh	07.82	Peanut butter	21.92
Omnibuses	87.73	Pearls:	
Opium derivatives	29.80	Not set or strung	71.01
Optical goods:		Set or strung	71.90
Binoculars, microscopes, etc., lenses and optical elements	90.65	Peas, dry	07.05
Spectacles and spectacle frames	90.60	Peat	27.60
Orangeade, sparkling	22.71	Peel of melons or citrus fruit not preserved by sugar	08.90
Oranges, fresh	08.81	Pencils	98.80
Ores and concentrates:		Penicillin	29.44
Bauxite, lead, zinc and tin	26.83	Pens	98.80
Copper and nickel	26.82	Pepper	09.90
Gold	26.85	Peptones	35.00
Iron	26.81	Perambulators	87.13
Manganese	26.84	Perfumery	33.99
Other metallic, n.e.s.	26.89	Periodicals	49.02
Organo-inorganic compounds	29.90	Personal effects	99.99
Orthopaedic appliances	90.19	Pet animals	01.92
Outer garments (textile):		Petrol	27.72
Knitted or crocheted	60.05	Petrolatum (petroleum jelly)	27.80
Not knitted or crocheted:		Petroleum:	
For men and boys	(see Ch. 61 Part A)	Crude	27.09
For women, girls and infants	(see Ch. 61 Part B)	Partly refined, including topped crudes	27.71
Ovens, domestic:		Petroleum products:	
Electric	85.12	Asphalt, bitumen and coke of petroleum	27.90
Non-electric, of iron or steel	73.36	Distillate fuels (diesel oil, etc.)	27.75
Ovoids, coal	27.52	Kerosene and jet fuel	27.73
Oxygen	28.00	Lubricating oils and greases	27.77

<b>Petroleum products (Continued):</b>		<b>Plastic articles (Continued):</b>	
Motor spirit	27.72	Household ware	39.92
Non-lubricating oils, n.e.s.	27.79	Other	39.99
Petroleum gas	27.11	Plastic materials, raw or simple preparations	39.80
Petroleum jelly, paraffin wax, etc.	27.80	Plastic wood	32.80
White spirit	27.74	Plates and sheets:	
Phane (mophane worms), dried	02.99	Aluminium	76.60
<b>Pharmaceutical articles:</b>		Copper	74.60
Of glass	70.90	Iron or steel, including galvanised	73.55
Of unhardened vulcanised rubber	40.80	Playing cards	97.00
Other n.e.s.	30.90	Pliers	82.80
Phenols and phenol alcohols	29.90	Ploughs:	
<b>Phosphates:</b>		Complete	84.81
Natural	25.10	Shares and other parts	84.83
Manufactured, including basic slag	31.03	Plugs, sparking	85.75
Photographic cameras, projectors and other equipment	90.70	Plywood	44.70
Photographic goods (plates, film, paper, etc., including chemicals)	37.90	Polishes and impregnated polishing materials	34.05
Pickles	20.80	Porcelain articles	69.80
<b>Pig fat:</b>		Pork, fresh, chilled or frozen	02.84
Rendered	15.01	Porphyry, unworked	25.60
Unrendered	02.05	Port	22.82
<b>Pig meat:</b>		Porter (beer)	22.03
Fresh, chilled or frozen	02.84	Postage stamps:	
Dried, salted or smoked	02.91	Unissued	49.80
Pigs, live	01.03	Collectors'	99.00
Pigments	32.79	Postcards:	
Pile drivers	84.75	Plain	48.14
Pillows	94.04	Picture	49.70
Pins, iron or steel	73.99	Posts, fencing, iron or steel	73.91
Pipe tobacco	24.94	<b>Potassic fertilisers:</b>	
Pipes, smoking	98.90	Manufactured	31.92
<b>Pipes, tubes and fittings (non-metal):</b>		Natural	31.91
Asbestos-cement	68.12	Potatoes, other than sweet potatoes, fresh	07.81
Ceramic	69.06	Pottery articles	69.80
Pitch-fibre	68.08	<b>Poultry fat:</b>	
<b>Pipes, tubes and fittings (metal):</b>		Unrendered	02.05
Aluminium	76.60	Rendered	15.01
Copper	74.60	<b>Poultry:</b>	
Iron or steel	73.60	Killed or dressed, fresh, chilled or frozen	02.02
Piping, flexible, of base metal	83.90	Live	01.05
Pitch, from mineral tar, and pitch coke	27.08	Powder puffs	96.00
Pitch-fibre articles	68.08	Powdered milk	04.82
Plaiting materials, vegetable	14.00	<b>Prawns:</b>	
Plaiting material articles (baskets, wicker-work, etc.)	46.00	Prepared or preserved	16.90
Plans and drawings for industrial or commercial purposes	49.80	Fresh or frozen	03.03
<b>Plants and parts of plants:</b>		<b>Precious and semi-precious stones:</b>	
Live cuttings and slips	06.00	Not set or strung:	
For dyeing and tanning	13.00	<b>Diamonds (not industrial):</b>	
For medicines and perfumery	12.07	Unworked	71.72
Plasters, building	25.70	Worked	71.73
<b>Plastic articles:</b>		Pearls	71.01
Bags for packing or protective purposes	39.91	Synthetic or reconstructed	71.03
Clothing and clothing accessories	39.93	Other:	
Footwear	64.01	Unworked	71.74
		Worked	71.75
		Set or strung; jewellery	71.90





Skins, tanned or dressed, with the hair on	43.02	Steel ( <i>see Iron</i> )	
Skirts (textile), not knitted or crocheted, womens	61.67	Steel wool	73.82
Slag, dross, ash and similar waste, metalliferous	26.90	Stencils, typewriting	48.90
Slag, phosphatic (fertiliser)	31.03	Stockings:	
Slate:		Not elastic or rubberised	60.03
Unworked	25.60	Elastic or rubberised throughout	60.06
Worked	68.70	Stone, crushed, including tarred	25.17
Snuff	24.95	Stone, monumental or building:	
Soap:		Unworked	25.60
Toilet, including medicated	34.81	Worked	68.70
Other, including flakes and powder	34.82	Stones, grinding and polishing	68.80
Socks	60.03	Stones, precious or semi-precious:	
Soda water	22.71	Not set or strung:	
Sodium chloride (common salt)	25.01	Diamonds (not industrial):	
Sodium nitrate, crude	31.81	Unworked	71.72
Sorghum, unmilled	10.92	Worked	71.73
Soups	21.92	Synthetic or reconstructed	71.03
Spades	82.01	Other:	
Spaghetti	19.80	Unworked	71.74
Spanners	82.80	Worked	71.75
Spectacles and spectacle frames	90.60	Set or strung; jewellery	71.90
Spermaceti	15.90	Stout	22.03
Spices	09.90	Stoves, domestic:	
Spiegeleisen	73.45	Electric	85.12
Spirit:		Non-electric:	
Motor and aviation	27.72	Of copper	74.80
White	27.74	Of iron or steel	73.36
Spirits:		Straw and husks of cereals	12.90
Concentrated extracts	22.91	Streptomycin	29.44
Denatured	22.08	Strip:	
Potable:		Aluminium	76.60
Brandy	22.93	Copper	74.60
Whisky	22.94	Iron or steel	73.54
Rum and arrack	22.95	Structures and structural parts:	
Geneva or gin	22.96	Aluminium	76.08
Other	22.99	Iron or steel:	
Spoons	82.90	Doors and windows	73.66
Spores for planting or sowing	12.03	Other	73.69
Sports equipment	97.00	Sugar (beet and cane):	
Springs:		Unrefined	17.71
Copper	74.90	Refined:	
Iron or steel	73.99	Not for retail sale	17.75
Stamps, postage:		For retail sale	17.78
Unissued	49.80	Sugar confectionary and preparations not containing cocoa	17.90
Collectors'	99.00	Sugar: other sugars, syrups, molasses, etc.	17.80
Stapling machines for office use	84.95	Sugar beet and sugar cane	12.80
Starches	11.90	Suitcases	42.02
Starting equipment, electrical, for internal combustion engines	85.75	Sulphur, excluding sublimed, precipitated and colloidal sulphur	25.03
Stationery goods:		Sulphur, sublimed, precipitated or colloidal	28.00
Base metal (e.g. letter clips, staples, etc.)	83.80	Sulphuric acid	28.00
Pens, pencils, date stamps, typewriter ribbons, ink pads, etc.	98.80	Sunflower seeds	12.73
Steam boilers, engines and turbines	84.74	Sunflower seed oil	15.83
		Sunglasses	90.60
		Sunshades and parts thereof	66.00





