

Statutory Instrument No. 2 of 1972

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

**AMENDMENT OF SCHEDULES (NO. 1) NOTICE, 1972**

(Published on the 14th January, 1972)

IN EXERCISE of the powers conferred by section 50 of the Customs, Excise and Sales Duty Act, 1970 and all other powers thereunto him enabling, the Minister of Finance and Development Planning has amended the Schedules to the Act to the extent set out in the Schedule hereto.

**SCHEDULE**

SCHEDULE NO. 1 TO THE ACT - PART I

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**General Note I**

By the insertion after the expression "doz." means dozen;" of the expression "dtx" means decitex;"

By the insertion after the expression "gal." means gallon;" of the expressions "g/m" means gram per meter;" and "g/m<sup>2</sup>" means gram per square meter;"

**General Note VIII**

By the substitution for paragraph (2) of the following:

"(2) (a) Any reference in a heading to an article shall be taken to include a reference to that article, incomplete or unfinished, provided, as imported, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article, complete or finished (or falling to be classified as complete or finished by virtue of this paragraph), imported unassembled or disassembled.

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

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<p>the principles of paragraph (3).  (c) Subject to any conditions the Director may impose, paragraph (2) (a) is also applicable to un-assembled or disassembled machines of Section XVI imported in more than one consignment."</p> <p>By the substitution for the expressions "sub-paragraph (a)", "sub-paragraph (a) or (b)" and "sub-paragraph (c)" appearing in paragraphs (3) (b), (c) and (d), respectively, of the expressions "paragraph (3) (a)", "paragraph (3) (a) or (3) (b)" and "paragraph (3) (c)".</p> <p>By the deletion of paragraph (4) and by renumbering paragraphs (5) and (6) as (4) and (5), respectively.</p>				
<p>Chapter 1</p> <p>By the substitution for Note 1 to Chapter 1 of the following:</p> <p>"1. This Chapter covers all live animals except:</p> <p>(a) Fish, crustaceans and molluscs, of headings Nos. 03.01 and 03.03;</p> <p>(b) Microbial cultures and other products of heading No. 30.02; and</p> <p>(c) Animals of heading No. 97.08."</p>				
<p>02.05 By the substitution for tariff heading No. 02.05 of the following:</p> <p>"02.05 Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked</p>	kg	460c per 100 kg"		
<p>03.02 By the substitution for the heading of tariff heading No. 03.02 of the following:</p> <p>"Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:"</p>				
<p>Chapter 4</p> <p>By the substitution for the title of Chapter 4 of the following:</p> <p>"DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED"</p>				
<p>04.07 By the insertion after tariff heading No. 04.06 of the following:</p> <p>"04.07 Edible products of animal origin, not elsewhere specified or included</p>	kg	free"		
<p>Chapter 6</p> <p>By the substitution for Note 1 to Chapter 6 of the following:</p> <p>"1. This Chapter covers only live trees and goods (including seedling vegetables)</p>				

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of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic and other products of Chapter 7.					
Chapter 7					
By the substitution for Note 1 to Chapter 7 of the following:					
“1. In headings Nos. 07.01, 07.02 and 07.03, the word “vegetables” is to be taken to include edible mushrooms, truffles, olives, capers, tomatoes, potatoes, salad beetroot, cucumbers, gherkins, marrows, pumpkins, aubergines, sweet peppers, fennel, parsley, chervil, tarragon, cress, sweet marjoram ( <i>Majorana hortensis</i> or <i>Origanum majorana</i> ), horse radish and garlic.					
Heading No. 07.04 covers all dried, dehydrated or evaporated vegetables of the kinds falling within headings Nos. 07.01 to 07.03, excluding:					
(a) Dried leguminous vegetables, shelled (heading No. 07.05);					
(b) Ground sweet peppers (heading No. 09.04);					
(c) Flours of the dried leguminous vegetables of heading No. 07.05 (heading No. 11.03);					
(d) Flour, meal and flakes of potato (heading No. 11.05).”					
Chapter 9					
By the substitution for Note 2 to Chapter 9 of the following:					
“2. This Chapter does not cover the following:					
(a) Sweet peppers, unground (Chapter 7); or					
(b) Cubeb pepper ( <i>Piper cubeba</i> ) and other products of heading No. 12.07.”					
Chapter 11					
By the insertion of the figure “1.” before the existing Note to Chapter 11 and by the substitution for Note (b) of the following:					
“(b) Flours and meal prepared for use as infants’ food or for dietetic or culinary purposes of heading No. 19.02;”					
By the addition of the following new Note to Chapter 11:					
“2. (A) Products from the milling of the cereals listed in the table below fall within this Chapter if they have, by mass on the dry product:					

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(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column 2; and  
 (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column 3.  
 Otherwise, they fall to be classified in heading No. 23.02.  
 (B) Products falling within this Chapter under the above provisions shall be classified in heading No. 11.01 (cereal flours) if the percentage passing through a silk gauze or man-made textile sieve with the aperture indicated in Column 4 or 5 is not less, by mass, than that shown against the cereal concerned.  
 Otherwise, they fall to be classified in heading No. 11.02.

Cereal	Starch content (percentage)	Ash content (percentage)	Rate of passage through a sieve with an aperture of	
			315 micrometres (percentage)	500 micrometres (percentage)
(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	—

11.09 By the substitution for tariff heading No. 11.09 of the following:  
 "11.09 Wheat gluten, whether or not dried

kg 20%"

Chapter 12

By the substitution for Notes 1 and 2 to Chapter 12 of the following:

"1. Heading No. 12.01 is to be taken to apply, *inter alia*, to groundnuts, soya

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<p>beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coconuts or other products of heading No. 08.01 or to olives (Chapter 7 or Chapter 20).</p> <p>2. For the purposes of heading No. 12.03, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines are to be regarded as seeds of a kind used for sowing.</p> <p>Heading No. 12.03 is, however, to be taken not to apply to the following even if for sowing:</p> <p>(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."</p>				
<p><b>Chapter 13</b></p> <p>By the substitution in Note (a) to Chapter 13 for the word "sugar" of the word "sucrose".  By the substitution for Notes (e) and (f) to Chapter 13 of the following:</p> <p>"(e) Camphor, glycyrrhizin and other products of headings Nos. 29.13 and 29.41;  (f) Medicaments falling within heading No. 30.03 or blood-grouping reagents (heading No. 30.05);"</p> <p>By the substitution for Note (h) to Chapter 13 of the following:</p> <p>"(h) Essential oils, concretes, absolutes and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05); or"</p>				
<p><b>Chapter 14</b></p> <p>By the substitution for Note 1 to Chapter 14 of the following:</p> <p>"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 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."</p>				

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<p><b>Chapter 15</b> By the substitution for paragraphs (a), (b) and (c) of Note 1 to Chapter 15 of the following: “(a) Pig fat or poultry fat of heading No. 02.05; (b) Cocoa butter (fat or oil) (heading No. 18.04); (c) Greaves (heading No. 23.01) and residues of heading No. 23.04;”</p>				
<p>15.01 and 15.02 By the substitution for tariff headings Nos. 15.01 and 15.02 of the following: “15.01 Lard, other pig fat and poultry fat, rendered or solvent-extracted 15.02 Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including “Premier Jus”) obtained from those unrendered fats</p>	kg kg	460c per 100 kg free”		
<p><b>Chapter 16</b> By the substitution for the Note to Chapter 16 of the following: “This Chapter does not cover meat, meat offal, fish, crustaceans or molluscs, prepared or preserved by the processes specified in Chapters 2 and 3.”</p>				
<p>16.03 By the substitution for tariff heading No. 16.03 of the following: “16.03 Meat extracts and meat juices; fish extracts</p>	kg	25%”		
<p><b>Chapter 17</b> By the substitution for paragraphs (b) and (c) of Note 1 to Chapter 17 of the following: “(b) Chemically pure sugars (excluding sucrose, glucose and lactose) and other products of heading No. 29.43; or (c) Medicaments and other products of Chapter 30.”</p>				
<p><b>Chapter 18</b> By the substitution for Note 1 to Chapter 18 of the following: “1. This Chapter does not cover the preparations described in heading No. 19.02, 19.08, 22.02, 22.09 or 30.03 containing cocoa or chocolate.”</p>				
<p><b>Chapter 19</b> By the substitution for paragraph (c) of Note 1 to Chapter 19 of the following: “(c) Medicaments and other products of Chapter 30.”</p>				

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19.02	By the insertion in the heading of tariff heading No. 19.02 after the word "Flour," of the word "Meal."				
Chapter 20	By the substitution for paragraph (a) of Note 1 to Chapter 20 of the following: "(a) Vegetables or fruit, prepared or preserved by the processes specified in Chapters 7 and 8;" By the substitution for Note 2 to Chapter 20 of the following: "2. The vegetables of headings Nos. 20.01 and 20.02 are those which fall in headings Nos. 07.01 to 07.05 when imported in the states provided for in those headings."				
Chapter 21	By the substitution for paragraphs (c) and (d) of Note 1 to Chapter 21 of the following: "(c) Spices and other products of headings Nos. 09.04 to 09.10; or (d) Yeast put up as a medicament and other products of heading No. 30.03." By the insertion after Note 2 to Chapter 21 of the following: "3. For the purposes of heading No. 21.05, the expression "homogenised composite food preparations" means preparations of a kind used as infants' 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."				
21.05	By the substitution for tariff heading No. 21.05 of the following: "21.05 Soups and broths, in liquid, solid or powder form; homogenised composite food preparations: 21.05.10 Soups and broths, in powder, solid or other concentrated form 21.05.20 Soups and broths, in other forms, packed in airtight metal containers	kg	25%		
		kg	275c per 100 kg	185c per 100 kg (U.K.) 230c per 100 kg (N.Z.)	

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21.05.90 Other soups and broths	kg	230c per 100 kg		185c per 100 kg (N.Z.)	
21.05.95 Homogenised composite food preparations	kg	free"			
21.07 By the insertion after subheading No. 21.07.61 of the following: "21.07.70 Mixtures of chemicals and food- stuffs of a kind used in the preparation of human food- stuffs, not packed for retail sale	kg	10% <sup>a</sup> "			
Chapter 22 By the substitution for paragraph (b) of Note 1 to Chapter 22 of the following: "(b) Distilled and conductivity water and water of similar purity (heading No. 28.58);"					
23.06 By the substitution for tariff heading No. 23.06 of the following: "23.06 Products of vegetable origin of a kind used for animal food, not else- where specified or included	kg	free"			
Chapter 25 By the substitution for paragraphs (c), (d) and (e) of Note 2 to Chapter 25 of the following: "(c) Medicaments and other products of Chapter 30; (d) Perfumery, cosmetics or toilet prepara- tions of heading No. 33.06; (e) Road and paving setts, curbs and flagstones (heading No. 68.01), mosaic cubes (heading No. 68.02) and roofing, facing and damp course slates (heading No. 68.03);"					
25.12 By the substitution for tariff heading No. 25.12 of the following: "25.12 Siliceous fossil meals and similar siliceous earths (for example, kiesel- guhr, tripolite or diatomite), whether or not calcined, of an apparent relative density of 1 or less	kg	free"			
Chapter 26 By the substitution for Note 1 to Chapter 26 of the following: "1. This Chapter does not cover the following: (a) Slag and similar industrial waste prepared as macadam (heading No. 25.17); (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19); (c) Basic slag of Chapter 31; (d) Slag wool, rock wool or similar mineral wools (heading No. 68.07);					

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(e) Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemelts and other waste and scrap, of precious metal (heading No. 71.11); or (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV)."				
Chapter 27 By the substitution for Note 1 to Chapter 27 of the following: "1. This Chapter does not cover the following: (a) Separate chemically defined organic compounds, excluding chemically pure methane and propane which are to be classified in heading No. 27.11; (b) Medicaments falling within heading No. 30.03; or (c) Mixed unsaturated hydrocarbons falling within heading No. 33.01, 33.02, 33.04 or 38.07."				
27.07 By the insertion in Note 3 to Chapter 27 after the expression "similar oils" of the expression "as well as those consisting of mixed unsaturated hydrocarbons."				
27.07 By the substitution for the heading of tariff heading No. 27.07 of the following: "Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter."				
27.10 By the insertion after subheading No. 27.10.10 of the following: "27.10.15 Mixed alkylenes (mixed unsaturated hydrocarbons)"	litre	10%		
27.11 By the substitution for tariff heading No. 27.11 of the following: "27.11 Petroleum gases and other gaseous hydrocarbons: 27.11.10 Propane 27.11.90 Other"	kg kg	10% 10%		
Chapter 28 By the substitution in Note 1 to Chapter 28 for the expression "Except where the context otherwise indicates," of the expression "Except where their context or these Notes otherwise indicate,". By the substitution at the end of paragraph (d) of Note 1 to Chapter 28 for the fullstop of a semi-colon and by the insertion after the paragraph of the following: "(e) The products mentioned in paragraph (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring sub-				

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		<p>stance added to facilitate their identification or for safety reasons, provided the additions do not render the product particularly suitable for some types of use rather than for general use."</p> <p>By the substitution for paragraph (d) of Note 3 to Chapter 28 of the following:            "(d) Inorganic products of a kind used as luminophores, falling within heading No. 32.07;"</p> <p>By the insertion after Note 7 to Chapter 28 of the following:            "8. Chemical elements (for example, boron and selenium) doped for use in electronics are to be classified in the present Chapter, provided they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.19."</p> <p>28.03 By the substitution for tariff heading No. 28.03 of the following:            "28.03 Carbon (including carbon black)</p> <p>28.05 By the substitution for the heading of tariff heading No. 28.05 of the following:            "Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof; mercury;"</p> <p>28.06 By the substitution for tariff heading No. 28.06 of the following:            "28.06 Hydrochloric acid and chlorosulphuric acid</p> <p>28.40 By the substitution for subheading No. 28.40.10 of the following:            "28.40.05 Triammonium orthophosphate; calcium phosphate (di- and tribasic)</p> <p>Chapter 29</p> <p>By the substitution for paragraph (g) of Note 1 to Chapter 29 of the following:            "(g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided the additions do not render the product particularly suitable for some types of use rather than for general use;            (h) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths."</p> <p>By the substitution for paragraph (c) of Note 2 to Chapter 29 of the following:            "(c) Methane and propane (heading No. 27.11);"</p>			
	kg	15%			
	kg	20%	15%		
	kg	free			

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By the substitution for paragraph (e) of Note 2 to Chapter 29 of the following: “(e) Urea (heading No. 31.02 or 31.05 as the case may be);” By the insertion in Note 7 to Chapter 29 after the expression “cyclic ureides” of the expression “and cyclic thioureides”.				
29.01 By the substitution for subheading No. 29.01.10 of the following: “29.01.15 Ethane, butane, acetylene	kg	10%		
29.11 By the substitution for the heading of tariff heading No. 29.11 of the following: “Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde.”				
Sub-Chapter VII By the substitution for the title of sub-Chapter VII of Chapter 29 of the following: “Carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives”				
29.14 By the substitution for the heading of tariff heading No. 29.14 of the following: “Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives;” By the substitution for subheading No. 29.14.80 of the following: “29.14.80 Propionic acid, butyric acid, valeric acid, acrylic acid, phenylacetic acid, cinnamic acid, and other monocarboxylic acids not elsewhere specified in this heading	kg	20%	15%	
29.15 By the substitution for the heading of tariff heading No. 29.15 of the following: “Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives;” By the substitution for subheading No. 29.15.80 of the following: “29.15.80 Polycarboxylic acids not elsewhere specified in this heading	kg	20%	15%	
29.16 By the substitution for the heading of tariff heading No. 29.16 of the following: “Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives;”				

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29.25	By the substitution for the heading of tariff heading No. 29.25 of the following: "Carboxamide-function compounds; amide-function compounds of carbonic acid;"			
29.26	By the deletion of subheading No. 29.25.10. By the substitution for the heading of tariff heading No. 29.26 of the following: "Carboximide-function compounds (including orthobenzoisulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine);"			
29.39	By the substitution for the heading of tariff heading No. 29.39 of the following: "Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones;"			
<b>Chapter 30</b>				
	By the substitution for paragraphs (b) and (c) of Note 2 to Chapter 30 of the following: "(b) Dentifrices of all kinds, including those having therapeutic or prophylactic properties, which are to be considered as falling within heading 33.06; or (c) Soap or other products of heading No. 34.01 containing added medicaments." By the insertion after paragraph (d) of Note 3 to Chapter 30 of the following new paragraph (e) and by renumbering the existing paragraphs (e) and (f) as (f) and (g), respectively: "(e) Blood-grouping reagents;"			
30.05	By the insertion after subheading No. 30.05.20 of the following: "30.05.30 Blood-grouping reagents	kg	free"	
<b>Chapter 31</b>				
	By the substitution for paragraph (viii) of Note 1(A) to Chapter 31 of the following: "(viii) Urea, whether or not pure." By the substitution for Notes 4 and 5 to Chapter 31 of the following: "4. Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No. 31.05. 5. For the purposes of the quantitative criteria specified in Notes 1 (A), 2 (A) and 3 (A) above, the calculation is to be made on the dry anhydrous product."			

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32.03	By the substitution for tariff heading No. 32.03 of the following:			
	"32.03 Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)	kg	10%	
32.12	By the substitution for tariff heading No. 32.12 of the following:			
	"32.12 Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics (including resin mastics and cements):			
	32.12.10 Non-refractory surfacing preparations	kg	10%	
	32.12.90 Other	kg	20%	
<b>Chapter 33</b>				
	By the substitution for Notes 1 and 2 to Chapter 33 of the following:			
	"1. This Chapter does not cover the following:			
	(a) Compound alcoholic preparations (known as "concentrated extracts"), for the manufacture of beverages, of heading No. 22.09;			
	(b) Soap or other products falling within heading No. 34.01; or			
	(c) Spirits of turpentine or other products falling within heading No. 38.07.			
	2. Heading No. 33.06 is to be taken to apply, <i>inter alia</i> , to:			
	(a) Prepared room deodorisers, whether or not perfumed;			
	(b) Products, whether or not mixed (excluding those of heading No. 33.05), suitable for use as perfumery, cosmetics or toilet preparations or as room deodorisers, put up in packings of a kind sold by retail for such use."			
33.06	By the insertion after subheading No. 33.06.50 of the following:			
	"33.06.60 Room deodorisers:			
	.10 In forms or packings of a kind sold by retail	kg	20%	
	.90 Other	kg	10%	

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<b>Chapter 34</b> By the substitution for Note 2 to Chapter 34 of the following: "2. For the purposes of heading No. 34.01, the expression "soap" is to be taken to apply only to soap soluble in water. Soap and the other products falling within heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations"."				
<b>34.01</b> By the substitution for the heading of tariff heading No. 34.01 of the following: "Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap;" By the substitution for subheading No. 34.01.90 of the following: "34.01.90 Other soap 34.01.99 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"	kg kg	20% 30%"		
<b>Chapter 35</b> By the substitution for Note 2 to Chapter 35 of the following: "2. For the purposes of heading No. 35.05, the term "dextrins" is to be taken to apply to starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 per cent. Such products with a reducing sugar contents exceeding 10 per cent fall in heading No. 17.02. 3. Glues put up for sale by retail in packages not exceeding a net mass of 1 kg fall within heading No. 35.06."				
<b>Chapter 38</b> By the substitution for paragraph (b) of Note 1 to Chapter 38 of the following: "(b) Mixtures of chemicals and foodstuffs"				

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<p>of a kind used in the preparation of human foodstuffs (generally, heading No. 21.07).</p> <p>(c) Medicaments (heading No. 30.03)."</p> <p>By the substitution for paragraph (g) of Note 2 to Chapter 38 of the following:</p> <p>"(g) Chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronics, in the form of discs, wafers or similar forms, polished or not, whether or not coated with a uniform epitaxial layer."</p>				
<p>38.19 By the substitution for subheading No. 38.19.82 of the following:</p> <p>"38.19.81 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"</p>	kg	free"		

#### Chapter 39

- By the substitution for paragraph (f) of Note 1 to Chapter 39 of the following:
- "(f) Goods falling within Section XI (textiles and textile articles);"
- By the substitution for paragraph (k) of Note 1 to Chapter 39 of the following:
- "(k) Parts of aircraft or vehicles falling within Section XVII;"
- By the substitution for paragraph (m) of Note 1 to Chapter 39 of the following:
- "(m) Articles falling within Chapter 91 (for example, clock or watch cases);"
- By the substitution for paragraph (o) of Note 1 to Chapter 39 of the following:
- "(o) Furniture and other articles of Chapter 94;"
- By the substitution for paragraph (q) of Note 1 to Chapter 39 of the following:
- "(q) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or"
- By the substitution for paragraph (d) of Note 1 to Chapter 39 of the following:
- "(d) Plates, sheets, film, foil and strip (excluding that classified in heading No. 51.02 by the application of Note 4 to Chapter 51), whether or not printed or otherwise surface-worked, uncut or cut into rectangles but not

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		further worked (even if, when so cut, they become articles ready for use);"		
39.01	By the deletion of subheading No. 39.01.80.60.			
39.02	By the deletion of subheading No. 39.02.10.50. By the deletion of subheading No. 39.02.30.20. By the deletion of subheading No. 39.02.40.45. By the deletion of subheading No. 39.02.50.53. By the deletion of subheading No. 39.02.60.45. By the deletion of subheading No. 39.02.70.45. By the deletion of subheading No. 39.02.80.35. By the deletion of subheading No. 39.02.85.60. By the deletion of subheading No. 39.02.90.55.			
39.03	By the deletion of subheading No. 39.03.75.			
39.07	By the insertion after subheading No. 39.07.40 of the following:			
	39.07.41 Spools, reels or similar supports, for cinematographic or photographic film	no.	15%	
	39.07.43 Spools, reels or similar supports, for tapes, wire, strips and like articles of a kind commonly used for sound or similar recording	no.	10%	
<b>Chapter 40</b>				
	By the substitution for paragraph (e) of Note 2 to Chapter 40 of the following:			
	"(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 mass per m <sup>2</sup> , and articles thereof;"			
	By the substitution for paragraph (e) of Note 3 to Chapter 40 of the following:			
	"(e) Articles falling within Chapter 97 (excluding sports gloves and goods falling within heading No. 40.11); or"			
	By the substitution for Note 4 to Chapter 40 of the following:			
	"4. In Note 1 to this Chapter and in headings Nos. 40.02, 40.05 and 40.06, the expression "synthetic rubber" is to be taken to apply to:			
	(a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or rein-			

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<p>forcing 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.</p> <p>Such substances include <i>cis</i>-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadiene-styrene (SBR), polychlorobutadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) and butyl rubber (IIR);</p> <p>(b) Thioplastic (TM); and</p> <p>(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 (a) above."</p>				

**Chapter 42**

By the substitution for paragraph (j) of Note 1 to Chapter 42 of the following:

"(j) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or"

By the deletion of Note 2 to Chapter 42 and by renumbering Note 3 as 2.

**Chapter 43**

By the substitution for paragraph (f) of Note 2 to Chapter 43 of the following:

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

**Chapter 44**

By the substitution for paragraph (o) of Note 1 to Chapter 44 of the following:

"(o) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or"

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		IV General	V M.F.N.	VI Preferential
By the deletion of Note 2 to Chapter 44 and by renumbering Notes 3, 4 and 5 as 2, 3 and 4, respectively.				
44.09 By the substitution for the heading of tariff heading No. 44.09 of the following: "Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids;"				
44.21 By the substitution for the heading of tariff heading No. 44.21 of the following: "Complete wooden packing cases, boxes, crates, drums and similar packings;"				
<b>Chapter 45</b> By the substitution for paragraph (c) of Note 1 to Chapter 45 of the following: "(c) Articles falling within Chapter 97 (for example, toys, games and sports requisites)."				
<b>Chapter 48</b> By the substitution in paragraph (e) of Note 1 to Chapter 48 for the expression "plastic sheeting" of the expression "artificial plastic sheeting". By the substitution for paragraph (k) of Note 1 to Chapter 48 of the following: "(k) Metal foil backed with paper or paper-board (Section XV)."				
<b>Section XI</b> By the substitution for paragraph (d) of Note 1 to Section XI of the following: "(d) Asbestos of heading No. 25.24 or articles of asbestos and other products of heading No. 68.13 or 68.14;" By the substitution for paragraph (h) of Note 1 to Section XI of the following: "(h) Woven textile fabrics, felt, bonded fibre fabrics, or similar bonded yarn fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40;" By the substitution for paragraphs (k) and (l) of Note 1 to Section XI of the following: "(k) Articles of textile materials falling within heading No. 42.01 or 42.02; (l) Products and articles of Chapter 48 (for example, cellulose wadding)."				

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		IV General	V M.F.N.	VI Preferential
		<p>By the substitution for paragraph (c) of Note 1 to Section XI of the following: “(c) Hair nets (heading No. 65.05 or 67.04, as the case may be);”</p> <p>By the substitution for paragraph (i) of Note 1 to Section XI of the following: “(i) Articles falling within Chapter 97 (for example, toys, games and sports requisites);”</p> <p>By the substitution for paragraphs (a) and (b) of Note 3 (A) to Section XI of the following: “(a) Of silk, noil or other waste silk, of a mass exceeding 2 g/m (20 000 dtex); (b) Of man-made fibres (including yarn of two or more monofil of Chapter 51), of a mass exceeding 1 g/m (10 000 dtex);”</p> <p>By the substitution for paragraph (b) of Note 3 (B) to Section XI of the following: “(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 m;”</p> <p>By the substitution for paragraph (d) (ii) of Note 4 (B) to Section XI of the following: “(d) (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms);”</p> <p>Chapter 56</p> <p>By the substitution for paragraph (e) of the Note to Chapter 56 of the following: “(e) Total mass of tow more than 2 g/m (20 000 dtex);”</p> <p>57.03 By the substitution for the heading of tariff heading No. 57.03 of the following: “Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes);”</p> <p>57.06 By the substitution for the heading of tariff heading No. 57.06 of the following: “Yarn of jute or of other textile bast fibres of heading No. 57.03;”</p> <p>57.10 By the substitution for the heading of tariff heading No. 57.10 of the following: “Woven fabrics of jute or of other textile bast fibres of Heading No. 57.03;”</p> <p>Chapter 59</p> <p>By the substitution for Note 2 to Chapter 59 of the following:</p>		

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		General	M.F.N.	Preferential	
<p>“2. (A) Heading No. 59.08 is to be taken to apply to textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials whatever the mass per m<sup>2</sup> and whatever the nature of the plastic material (compact, foam, sponge or expanded). It does not, however, cover:</p> <p>(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;</p> <p>(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</p> <p>(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).</p> <p>(B) Heading No. 59.12 does not apply to:</p> <p>(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;</p> <p>(b) Fabrics painted with designs (excluding painted canvas being theatrical scenery, studio back-cloths or the like);</p> <p>(c) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; or</p> <p>(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.”</p> <p><b>59.08</b> By the substitution for the heading of tariff heading No. 59.08 of the following: “Textile fabrics impregnated, coated, covered or laminated with preparations of</p>					

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		IV General	V M.F.N.	VI Preferential
<b>cellulose derivatives or of other artificial plastic materials:"</b>				
<b>Chapter 60</b>				
By the substitution for Note 2 to Chapter 60 of the following:				
"2. Headings Nos. 60.02 to 60.06 are to be taken to apply to knitted or crocheted articles and to parts thereof:				
(a) Knitted or crocheted directly to shape, whether imported as separate items or in the form of a number of items in the length;				
(b) Made up, by sewing or otherwise."				
By the substitution for Note 5 to Chapter 60 of the following:				
"5. For the purposes of this Chapter:				
(a) "Elastic" means consisting of textile materials combined with rubber threads; and				
(b) "Rubberised" means impregnated, coated, covered or laminated with rubber, or made with textile thread impregnated, coated or covered with rubber."				
<b>Chapter 61</b>				
By the substitution for Note 5 to Chapter 61 of the following:				
"5. The headings of this Chapter are to be taken to apply to textile fabrics (excluding knitted or crocheted fabric) cut to shape for making articles of this Chapter.				
Heading No. 61.09, however, also includes fabrics knitted or crocheted to shape for making articles classified in that heading, whether imported as separate items or in the form of a number of items in the length."				
<b>Chapter 62</b>				
By the substitution in Note 1 to Chapter 62 for the expression "(excluding felt and bonded fibre fabric)" of the expression "(excluding felt and bonded fibre or similar bonded yarn fabrics)".				
<b>Chapter 64</b>				
By the substitution in paragraph (a) of Note 1 to Chapter 64 for the expression "(excluding felt or bonded fibre fabric)" of the expression "(excluding felt or bonded fibre or similar bonded yarn fabrics)".				
<b>Chapter 68</b>				
By the substitution for paragraph (1) of Note 1 to Chapter 68 of the following:				

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		General	M.F.N.	Preferential	
<p>“(I) Articles falling within Chapter 97 (for example, toys, games and sports requisites);”</p> <p>68.04 By the substitution in the heading of tariff heading No. 68.04 for the expression “, but not mounted on frameworks;” of the expression “, but without frameworks;”.</p>					
<p>Chapter 69</p> <p>By the substitution for paragraph (f) of Note 2 to Chapter 69 of the following:</p> <p>“(f) Articles falling within Chapter 97 (for example, toys, games and sports requisites);”</p> <p>69.01 By the substitution for the heading of tariff heading No. 69.01 of the following:</p> <p>“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);”</p>					
<p>Chapter 70</p> <p>By the deletion in paragraph (f) of Note 1 to Chapter 70 of the word “complete”.</p> <p>By the substitution for Note 3 to Chapter 70 of the following:</p> <p>“3. For the purposes of heading No. 70.20, the expression “wool” means:</p> <p>(a) Mineral wools with a silica (SiO<sub>2</sub>) content not less than 60 per cent by mass;</p> <p>(b) Mineral wools with a silica (SiO<sub>2</sub>) content less than 60 per cent but with an alkaline oxide (K<sub>2</sub>O and/or Na<sub>2</sub>O) content of more than 5 per cent by mass or a boric oxide (B<sub>2</sub>O<sub>3</sub>) content of more than 2 per cent by mass.</p> <p>Mineral wools which do not comply with the above specifications fall in heading No. 68.07.</p> <p>4. The expression “glass” is to be taken to extend to fused quartz and fused silica.”</p> <p>70.12 By the substitution for tariff heading No. 70.12 of the following:</p> <p>“70.12 Glass inners for vacuum flasks or for other vacuum vessels</p>	no.	20%	5%”		
<p>Section XV</p> <p>By the substitution for paragraph (d) of Note 1 to Section XV of the following:</p> <p>“(d) Umbrella frames and other goods of heading No. 66.03;”</p>					

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		IV General	V M.F.N.	VI Preferential
<p>By the substitution for paragraph (m) of Note 1 to Section XV of the following:  “(m) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or”</p> <p>By the substitution for Note 3 to Section XV of the following:  “3. Classification of Alloys (excluding ferro-alloys and master alloys as defined in Chapters 73 and 74):  (a) An alloy of base metals containing more than 10 per cent, by mass, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by mass over each of the other metals.  (b) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by mass over each of the other metals.  (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 mass of such metals equals or exceeds the total mass 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 (excluding cermets).”</p> <p>By the substitution for paragraphs (a) and (b) of Note 5 to Section XV of the following:  “(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal,  (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified, and  (c) A cermet of heading No. 81.04 is regarded as a single base metal.”</p>				

**Chapter 73**

By the substitution for paragraph (c) of Note 1 to Chapter 73 of the following:  
“(c) **Ferro-alloys** (heading No. 73.02):  
Alloys of iron (excluding 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

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and which contain, by mass, 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 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 percent in the case of copper), and which contain, by mass, 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."					
73.21 By the deletion in the heading of tariff heading No. 73.21 of the expression, "complete or incomplete, whether or not assembled,"					
73.22 By the insertion in the heading of tariff heading No. 73.22 after the word "material" of the expression "(excluding compressed or liquefied gas)"					
73.24 By the substitution for the heading of tariff heading No. 73.24 of the following: "Containers, or iron or steel, for compressed or liquefied gas:"					
By the substitution for subheadings Nos. 73.24.20, 73.24.30 and 73.24.80 of the following:					
73.24.20 Of welded construction of a capacity of 47 litres	kg	15%			
73.24.30 Other, of welded construction of a capacity not exceeding 300 litres	kg	free			
73.24.80 Of weldless construction of a capacity not exceeding 300 litres	kg	free			
73.24.90 Of any construction of a capacity exceeding 300 litres	kg	20%	17,5%"		
73.33 By the substitution for the heading of tariff heading No. 73.33 of the following: "Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel:"					
73.37 By the substitution in the heading of tariff heading No. 73.37 in the expression "(excluding steam-generating boilers of heading No. 84.01)" of the expression "(excluding boilers of heading No. 84.01)"					

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73.40	By the insertion after subheading No. 73.40.80 of the following: "73.40.83 Spools and reels, for film	no.	15%		
Chapter 74	By the substitution in Note 1 to Chapter 74 for the expression "of copper with other materials in any proportion." of the expression "containing with other alloy elements more than 10 per cent by mass of copper." By the substitution for paragraph (b) of Note 2 to Chapter 74 of the following: "(b) Wrought bars, rods, angles, shapes and sections (heading No. 74.03): Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided they have not thereby assumed the character of articles or products falling within other headings. Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, wire-rod or tubes, are however to be taken to be unwrought copper of heading No. 74.01."				
74.09	By the insertion in the heading of tariff heading No. 74.09 after the word "material" of the expression "(excluding compressed or liquefied gas)".				
74.19	By the insertion after subheading No. 74.19.30 of the following: "74.19.40 Containers for compressed or liquefied gas, of a capacity exceeding 300 litres	kg	20%	17,5%	
76.08	By the deletion in the heading of tariff heading No. 76.08 of the expression "complete or incomplete, whether or not assembled."				
76.09	By the insertion in the heading of tariff heading No. 76.09 after the word "material" of the expression "(excluding compressed or liquefied gas)".				
76.11	By the substitution for tariff heading No. 76.11 of the following: "76.11 Containers, of aluminium for compressed or liquefied gas: 76.11.10 Of a capacity not exceeding 300 litres 76.11.90 Other	kg	free		
		kg	20%	17,5%	

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		IV General	V M.F.N.	VI Preferential
76.16 By the insertion after subheading No. 76.16.60 of the following: "76.16.65 Spools and reels, for film	no.	15%		
Chapter 82 By the substitution in Note 1 to Chapter 82 for the expression, "grinding wheels mounted on frameworks," of the expression, "grinding wheels with frameworks,". By the substitution for Note 2 to Chapter 82 of the following: "2. Parts of base metal of the articles falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter. Cutting plates for electric hair clippers are to be classified under heading No. 82.13 and blades and heads for electric shavers are to be classified under heading No. 82.11."				
82.04 By the substitution for the heading of tariff heading No. 82.04 of the following: "Hand tools (including glaziers' diamonds) not falling within any other heading of this chapter; blow lamps, anvils; vices and clamps, excluding accessories for, and parts of, machine tools; portable forges, grinding wheels with frameworks (hand or pedal operated)."				
83.01 By the deletion in the heading of tariff heading No. 83.01 of the expression "finished or not,".				
Section XVI By the substitution for paragraph (c) of Note 1 to Section XVI of the following: "(c) Bobbins, spools, cops, cones, cores, reels and similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);" By the substitution for paragraph (f) of Note 1 to Section XVI of the following: "(f) Precious or semi-precious stones (natural, synthetic or reconstituted) of heading No. 71.02 or 71.03, or articles wholly of such stones of heading No. 71.15;" By the substitution in Notes 2 to Section XVI for the expression "Notes 1 and 3" of the expression "Note 1". By the deletion of Notes 3 and 4 to Section XVI and by renumbering Notes 5, 6, 7, 8, 9 and 10 as Notes 3, 4, 5, 6, 7 and 8, respectively.				

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		General	M.F.N.	Preferential	
<p><b>Chapter 84</b> By the substitution for paragraph (e) of Note 1 to Chapter 84 of the following: “(e) Tools for working in the hand of heading No. 85.05 or electro-mechanical domestic appliances of heading No. 85.06.”</p> <p>By the substitution for Notes 2, 3 and 4 of Chapter 84 of the following: “2. Subject to the operation of Notes 3 and 4 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.21 and at the same time to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter. Heading No. 84.17 is, however, to be taken not to apply to: (a) Germination plant, incubators and brooders (heading No. 84.28); (b) Grain dampening machines (heading No. 84.29); (c) Diffusing apparatus for sugar juice extraction (heading No. 84.30); (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.40); or (e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary. Heading No. 84.19 is to be taken not to apply to: (a) Sewing machines for closing bags or similar containers (heading No. 84.41); or (b) Office machines of heading No. 84.54.</p> <p>3. (A) For the purpose of heading No. 84.53, the expression “automatic data processing machines” means: (a) Digital machines having storages capable of storing not only the processing program or programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language. These machines must have a main storage which is directly</p>					

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<p>accessible for the execution of a program and which has a capacity at least sufficient to store those parts of the processing and translating programs and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial program, to modify, by logical decision, its execution during the processing run;</p> <p>(b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;</p> <p>(c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.</p> <p>(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:</p> <p>(a) it is connectable to the central processing unit either directly or through one or more other units;</p> <p>(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).</p> <p>Such units imported separately are also to be classified in heading No. 84.53.</p> <p>4. Heading No. 84.62 is to be taken to apply, <i>inter alia</i>, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 per cent or by more than 0.05 mm, whichever is less. Other steel balls are to be classified under heading No. 73.40.</p>				

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		IV General	V M.F.N.	VI Preferential
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 indicates, to be classified under 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."				
84.01 and 84.02 By the substitution for tariff headings Nos. 84.01 and 84.02 of the following: "84.01 Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers: 84.01.10 Super-heated water boilers 84.01.90 Other 84.02 Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	kg kg kg	free free free"		
84.06 By the substitution for subheading No. 84.06.35.10 of the following: ".10 Compression ignition engines as defined in Note 8 to this Section  By the substitution for subheading No. 84.06.45.10 of the following: ".10 As defined in Note 8 to this Section	no.	30%		25% (U.K.)"
84.10 By the substitution for subheading No. 84.10.90 of the following: "84.10.90 Other pumps (excluding those suitable for use in the brewing of beer) imported with or incorporating compression ignition engines as defined in Note 8 to this Section	no.	26 000c each with a maximum of 15%"		
84.53 By the substitution for tariff heading No. 84.53 of the following: "84.53 Automatic data processing machines				

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<b>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:</b>					
84.53.10 Automatic digital data processing machines and units thereof (connectable)	no.	free			
84.53.15 Automatic analogue data processing machines and units thereof (connectable)	no.	free			
84.53.25 Magnetic and optical readers	no.	5%			
84.53.30 Machines for punching data onto punched cards; verifying machines for punched cards	no.	5%			
84.53.40 Machines for processing data punched onto punched cards	no.	free			
84.53.50 Machines for transcribing data onto data media (excluding punched cards) and machines for processing such data	no.	5%			
84.53.60 Automatic hybrid data processing machines and units thereof (connectable)	no.	free"			
84.55 By the substitution for subheadings Nos. 84.55.40 and 84.55.50 of the following:					
"84.55.40 Of automatic digital data processing machines	kg	5%	2%		
84.55.50 Of machines for processing data punched onto punched cards	kg	5%	2%"		

#### Chapter 85

By the substitution for paragraph (b) of Note 1 to Chapter 85 of the following:

"(b) Articles of glass of heading No. 70.11;"

By the insertion after Note 3 to Chapter 85 of the following:

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

The term "printed circuits" does not cover circuits combined with elements excluding those obtained during the

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		<p>printing process. Printed circuits may, however, be fitted with non-printed connecting elements.</p> <p>Thin or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.21.</p> <p>5. For the purposes of heading No. 85.21:</p> <p>(A) "Diodes, transistors and similar 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;</p> <p>(B) "Electronic micro-circuits" are to be taken to be:</p> <p>(a) Micro-assemblies of the "fagor" module, moulded module, micromodule and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and interconnected;</p> <p>(b) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections and the like) are created in bulk (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;</p> <p>(c) Hybrid integrated circuits in which passive and active elements, some obtained by thin or thick-film technology (resistors, capacitors, interconnections and the like), others by semi-conductor technology (diodes, transistors, monolithic integrated circuits and the like), are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic and the like). These circuits may also include miniaturised discrete components.</p>			

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For the classification of the articles defined in this Note, heading No. 85.21 shall take precedence over any other heading in this Schedule which might cover them by reference to, in particular, their function."				
85.01	By the substitution for subheading No. 85.01.10.10 of the following: ".10 Imported with or incorporating compression ignition engines as defined in Note 8 to this Section	no.	26 000c each with a maximum of 20%	26 000c each with a maximum of 15% (U.K.)
85.08	By the substitution for the heading of tariff heading No. 85.08 of the following: "Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines:"			
85.15	By the substitution for the heading of tariff heading No. 85.15 of the following: "Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; Radio navigational aid apparatus, radar apparatus and radio remote control apparatus:"			
85.19	By the substitution for the heading of tariff heading No. 85.19 of the following: "Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lighting arresters, surge suppressors, plugs, lamp-holders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (excluding telephone switchboards) and control panels:"			
85.21	By the substitution for the heading of tariff heading No. 85.21 of the following: "Thermionic, cold cathode and photocathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photo-cells;			

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<p>mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; electronic microcircuits;"</p> <p>By the insertion after subheading No. 85.21.30 of the following:</p> <p>"85.21.50 Electronic micro-circuits as defined in Note 5 to this Chapter</p>	no.	free"		
<p><b>Section XVII</b></p> <p>By the substitution for Notes 5 and 6 to Section XVII of the following:</p> <p>"5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:</p> <p>(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);</p> <p>(b) In Chapter 87 if designed to travel over land or over both land and water;</p> <p>(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.</p> <p>Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles falling within the heading in which the air-cushion vehicles are classified under the above provisions. Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and traffic control equipment for hovertrain transport systems as traffic control equipment for railways."</p> <p>By renumbering Notes 7 and 8 to Section XVII as 6 and 7, respectively.</p>				
<p><b>Chapter 86</b></p> <p>By the substitution for paragraph (a) of Note 1 to Chapter 86 of the following:</p> <p>"(a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 44.07 or 68.11);"</p>				
<p>86.04 By the insertion after subheading No. 86.04.10 of the following:</p> <p>"86.04.20 Hovertrains (air-cushion vehicles)</p>	no.	free"		
<p>87.01 By the substitution for subheading No. 87.01.20.10 of the following:</p> <p>"10 Imported with or incorporating compression ignition engines as defined in Note 7 to this Section</p>	no.	26 000c each with a maximum of 5%"		

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By the substitution for subheading No. 87.01.40.10 of the following: ".10 Imported with or incorporating compression ignition engines as defined in Note 7 to this Section	no.	25%		20% (U.K.; Ireland)"
87.02 By the substitution for subheading No. 87.02.25.10 of the following: ".10 Imported with or incorporating compression ignition engines as defined in Note 7 to this Section	no.	25%"		
By the substitution for the heading of subheading No. 87.02.30 of the following: "Omnibuses and other public service type passenger vehicles, imported with or incorporating compression ignition engines as defined in Note 7 to this Section:"				
By the insertion after subheading No. 87.02.60 of the following: "87.02.80 Hovercraft (air-cushion vehicles)	no.	free"		
87.03 By the substitution for subheading No. 87.03.30.10 of the following: ".10 Imported with or incorporating compression ignition engines as defined in Note 7 to this Section	no.	26 000c each plus 7% with a maximum of 10%"		
87.04 By the substitution for subheading No. 87.04.20 of the following: "87.04.20 Other chassis imported with or incorporating compression ignition engines as defined in Note 7 to this Section	no.	25%"		
87.07 By the substitution for the heading of tariff heading No. 87.07 of the following: "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, forklift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles:"				
By the substitution for subheading No. 87.07.05.20 of the following: ".20 Rider type, imported with or incorporating compression ignition engines as defined in Note 7 to this Section	no.	17% plus 26 000c each		10% plus 26 000c each (U.K.; Canada)"
By the substitution for subheading No. 87.07.08.10 of the following: ".10 Imported with or incorporating compression ignition engines as defined in Note 7 to this Section	no.	17% plus 26 000c each		10% plus 26 000c each (U.K.; Canada)"

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By the substitution for subheading No. 87.07.12.20 of the following: "20 Rider type, imported with or incorporating compression ignition engines as defined in Note 7 to this Section	no.	17% plus 26 000c each		10% plus 26 000c each (U.K.; Canada)"	
Chapter 89 By the substitution for the Note to Chapter 89 of the following: "A hull, unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified within heading No. 89.01 if it does not have the essential character of a vessel of a particular kind."					
89.01 By the insertion after subheading No. 89.01.40 of the following: "89.01.60 Hovercraft (air-cushion vehicles)	no.	free"			
89.02 By the substitution for tariff heading No. 89.02 of the following: "89.02 Vessels specially designed for towing (tugs) or pushing other vessels	no.	20%"			
Chapter 90 By the substitution for paragraphs (j) and (k) of Note 1 to Chapter 90 of the following: "(j) Articles of Chapter 97; (k) Capacity measures, which are to be classified according to the material of which they are made; or (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV)." By the substitution for Notes 2 and 3 to Chapter 90 of the following: "2. Subject to Note 1 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any heading of this Chapter are to be classified as follows: (a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (excluding headings Nos. 84.65 and 85.28) are to be classified under that heading;					

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(b) Other parts or accessories are to be classified under heading No. 90.29 if they answer to the terms of that heading; otherwise they are to be classified under the heading appropriate to the machine, appliance, instrument or apparatus itself. By renumbering Notes 4, 5, 6 and 7 to Chapter 90 as 3, 4, 5 and 6, respectively.					
90.07 By the deletion of subheading No. 90.07.30.					
90.10 By the substitution for the heading of tariff heading No. 90.10 of the following: "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 thermocopying apparatus; projection screens;" By the substitution for subheadings Nos. 90.10.30 and 90.10.40 of the following: "90.10.30 Photo-copying apparatus 90.10.35 Thermo-copying apparatus"					
90.19 By the substitution for the heading of tariff heading No. 90.19 of the following: "Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; deaf-aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability;"	no. no.		free 5%"		
Chapter 91 By the substitution for Note 1 to Chapter 91 of the following: "1. For the purposes of headings Nos. 91.02 and 91.07, the expression 'watch movements' means movements regulated by a balance-wheel and hairspring or by any other system capable of determining intervals of time, not exceeding 12 mm in thickness when measured with the plate, the bridges and any additional outer plates."					
91.09 By the substitution for tariff heading No. 91.09 of the following: "91.09 Watch cases and parts of watch cases"	no.		10%"		
Chapter 92 By the substitution in paragraph (c) of Note 1 the Chapter 92 for the expression "combined with a radio receiver" of the expression					

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		<p>"combined with a radio or television receiver". By the substitution for paragraphs (e) and (f) of Note 1 to Chapter 92 of the following:            (e) Toy instruments (heading No. 97.03);            (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06); or            (g) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV)."</p> <p>By the deletion of Note 2 to Chapter 92 and by renumbering Notes 3 and 4 as 2 and 3, respectively.</p>		
<p>Chapter 93 By the deletion of Note 2 to Chapter 93 and by renumbering Notes 3 and 4 as 2 and 3, respectively.</p> <p>93.06 By the substitution for the heading of tariff heading No. 93.06 of the following:  <b>"Parts of arms, including gun barrel blanks, but not including parts of side-arms;"</b></p>				
<p>Chapter 94 By the substitution for paragraph (c) of Note 1 to Chapter 94 of the following:  <b>"(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);"</b></p> <p>By the substitution for Note 2 to Chapter 94 of the following:</p> <p>"2. The articles (excluding parts) referred to in headings Nos. 94.01, 94.02 and 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.            This provision is, however, to be taken not to apply to the following which are still to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:            (a) Kitchen cabinets and similar cupboards;            (b) Seats and beds;            (c) Unit bookcases and similar unit furniture."</p> <p>By the deletion of Note 3 to Chapter 94 and by renumbering Note 4 as 3.</p>				

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**Chapter 95**

By the substitution for paragraph (d) of the Note to Chapter 95 of the following:

“(d) Cutlery or other articles falling within Chapter 82 with handles or other parts of carving or moulding materials; the headings of the present Chapter apply, however, to separately imported handles or other parts of such articles.”

**Chapter 97**

By the deletion of Note 4 to Chapter 97 and by renumbering Note 5 as 4.

SCHEDULE NO. 1 TO THE ACT – PART 2

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Customs
105.05	By the substitution for the heading of tariff item 105.05 of the following: “27.07 Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to Chapter 27 in Part 1 of this Schedule.”		

SCHEDULE NO. 1 TO THE ACT – PART 3

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
132.00	By the substitution for tariff heading No. 07.04 of the following: “07.04 Sweet peppers, dried, dehydrated or evaporated, unground	10%”

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
136.00	By the substitution for tariff heading No. 34.01 of the following: "34.01 Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap	5%"
	By the substitution for tariff heading No. 38.19 of the following: "38.19 Anti-freezing preparations, ink removers and stencil correctors put up in retail packings	30%"
137.00	By the substitution for paragraph (3) of tariff heading No. 39.07 of the following: "(3) Spools and reels, for film (4) Other	15% 15%"
145.00	By the substitution for tariff headings Nos. 73.38, 73.40, 74.18, 74.19, 75.06, 76.15, 76.16 and 80.06 of the following: "73.38, Articles (excluding parts thereof) of iron or steel, copper, 73.40, nickel, aluminium or (in, the following: Articles of a kind 74.18, commonly used for domestic purposes, like articles for 74.19, other uses not being an industrial use (excluding communion set pieces, fonts and other like articles identifiable 75.06, for use by religious bodies at public worship, approved by 76.15, the Director and not being decorations, ornaments or building fixtures), including refuse bins, baskets, buckets and 76.16 and similar containers, of wire or sheet metal; articles 80.06 suitable for office use; smoking requisites; key rings; book-ends; trunks and travel cases, tool boxes, trinket boxes, handbags, chain purses, cosmetic cases, cigarette-cases, spectacle cases, specimen cases and the like; cages and aviaries; racks and stands (not being furniture) for gramophone records and the like; venetian blinds; spools and reels, for film	15%"
146.00	By the substitution for tariff heading No. 84.53 of the following: "84.53 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: (1) Automatic data processing machines (excluding industrial process control machines and telemetering systems) and units thereof (2) Magnetic and optical readers (3) Machines for transcribing data onto data media in coded form and machines for processing such data	15%  15% 15%"
	By the substitution for tariff heading No. 89.01 of the following: "89.01 Ships and boats (excluding hovercraft, warships, lifeboats, scientific research vessels and hydrographical survey vessels and ships and boats of a kind used for gain)	30%"

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
148.00	By the substitution for tariff heading No. 90.07 of the following: "90.07 (1) Photographic cameras (excluding air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm by 6 cm or larger; camera stands and supports) (2) Photographic flashlight apparatus (excluding electronic flashlight apparatus)	30%  30%"
	By the substitution for tariff heading No. 90.10 of the following: "90.10 (1) Photo-copying apparatus (whether incorporating an optical system or of the contact type), for use with paper not exceeding 36 cm in width (unfolded) (2) Projection screens	15%  30%"

NOTE.—The Notes and tariff headings of Part 1 to Schedule No. 1 are amended in accordance with amendments to the Brussels Nomenclature. The amendments to Parts 2 and 3 are consequential to the amendments to Part 1.

Dated the 6th January, 1972.

H.C.L. HERMANS,  
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Ministry of Finance  
and Development Planning.*

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