

Please note that most Acts are published in English and another South African official language. Currently we only have capacity to publish the English versions. This means that this document will only contain even numbered pages as the other language is printed on uneven numbered pages.



STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

As 'n Nuusblad by die Poskantoor Geregistreer

Registered at the Post Office as a Newspaper

Prys 10c Price
Oorsee 15c Overseas
POSVRY—POST FREE

ISBN 0 621 00242 9

VOL. 85.]

KAAPSTAD, 12 JULIE 1972.

[No. 3616.

CAPE TOWN, 12TH JULY, 1972.

DEPARTEMENT VAN DIE EERSTE MINISTER.

DEPARTMENT OF THE PRIME MINISTER.

No. 1240.

12 Julie 1972.

No. 1240.

12th July, 1972.

Hierby word bekend gemaak dat die Staatspresident sy goedkeuring geheg het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

It is hereby notified that the State President has assented to the following Act which is hereby published for general information:—

No. 103 van 1972: Wysigingswet op Doeane en Aksyns, 1972.

No. 103 of 1972: Customs and Excise Amendment Act, 1972.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

ACT

To amend the provisions of the Customs and Excise Act, 1964, so as to substitute metric measures for certain other measures for the purposes of that Act; to delete the reference in section 51 of that Act to a certain agreement which has lapsed; to empower the Secretary for Customs and Excise to allow certain deductions in respect of certain crude petroleum naphtha; to empower the Minister of Finance to amend any Schedule to that Act in certain circumstances; to amend Schedules Nos. 1 to 7, inclusive, to that Act; and to provide for incidental matters.

(English text signed by the State President.)
(Assented to 16th June, 1972.)

BE IT ENACTED by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

1. The following section is hereby substituted for section 28 of the Customs and Excise Act, 1964 (hereinafter referred to as the principal Act):

Substitution of section 28 of Act 91 of 1964.

“Ascertaining quantity of spirits by measuring the mass or volume.

28. (1) The quantity of spirits in any container may be calculated by measuring the mass or volume.
 (2) In ascertaining the quantity of spirits by measuring the mass, the tables prescribed in the regulations shall be used, and the quantity ascertained in accordance with the said tables shall be deemed to be the true quantity of such spirits for the purposes of this Act.”

2. Section 32 of the principal Act is hereby amended—

Amendment of section 32 of Act 91 of 1964.

(a) by the substitution for paragraph (a) of subsection (1) of the following paragraph:

“(a) For the purposes of this Act, the strength of any spirits or spirituous preparation imported into the Republic shall be taken to be that shown on test by Gay Lussac’s hydrometer at a temperature of 15° Celsius and the strength of any spirits or spirituous preparation manufactured in the Republic shall be taken to be that shown on test by Sikes’ hydrometer, in accordance with the tables used with such hydrometers.”;

(b) by the substitution for subsection (2) of the following subsection:

“(2) In any entry, certificate, return, invoice, declaration or other document rendered to the department in accordance with the provisions of this Act in respect of imported spirits or spirituous preparations, the strength of such spirits or spirituous preparations shall be declared in terms of the content of absolute alcohol by volume at 15° Celsius and for this purpose every one per cent of absolute alcohol by

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

volume shall be deemed to be and may be expressed as one degree of absolute alcohol by volume.”; and

- (c) by the substitution for subsection (3) of the following subsection:

“(3) For the purposes of calculating the duty, 1 litre of spirits at proof strength as determined by Sikes’ hydrometer shall be deemed to be equal to 0,571 litre of absolute alcohol by volume.”.

3. Section 35 of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection: Amendment of section 35 of Act 91 of 1964.

“(2) Where less than 50 per cent by volume of the wine manufactured in any customs and excise warehouse is manufactured from wine or grapes originating in a district within 400 kilometers of such warehouse, the Minister may by regulation prescribe a fixed allowance in respect of working and processing losses and losses due to natural causes which shall be granted in lieu of the allowance in respect of such losses provided for in section 20 (5).”.

4. Section 36 of the principal Act is hereby amended— Amendment of section 36 of Act 91 of 1964.
- (a) by the substitution for subsections (1), (2) and (3) of the following subsections:

“(1) If the relative density before fermentation of any worts to be used in the manufacture of beer in the Republic, in the collecting or fermenting vessels in a customs and excise manufacturing warehouse exceeds by more than 2 per cent the relative density which should, according to the manufacturing records of the manufacturer be the relative density of such worts, such manufacturer shall be guilty of an offence.

(2) Bates’ saccharometer and tables shall be used to ascertain the relative density of worts, and 1° of relative density shall be taken to be equal to one-thousandth part of the relative density of distilled water at 15,6° Celsius.

(3) When fermentation has commenced in any worts so that the original relative density cannot be ascertained by the prescribed saccharometer, such relative density shall be determined in accordance with the regulations.”; and

- (b) by the substitution for paragraph (a) of subsection (8) of the following paragraph:

“(a) If the relative density before fermentation of any beer in any container bearing an indication of a name registered with the Secretary under this section, is ascertained to be higher or lower than the relative density before fermentation specified in the subitem of tariff item 104.10 so registered in relation to beer of such name, the manufacturer shall be liable for duty on the full quantity of the brew or blend of brews of beer from which such container was filled, at the rate of duty applicable to beer of the same relative density before fermentation as that ascertained in respect of the contents of such container or to beer of the same relative density before fermentation as that registered in relation to the

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

name on such container, whichever is the higher rate of duty.”.

5. Section 51 of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:

“(3) For the purposes of this Act, any agreement which purports to have been concluded in terms of any law relating to customs and which was being observed by the Republic immediately prior to the coming into operation of this Act as being in force between the Republic and any territory in Africa, shall be deemed to have been concluded in terms of and to be and at all relevant times to have been within the powers conferred by this section.”.

Amendment of section 51 of Act 91 of 1964, as amended by section 7 of Act 57 of 1966 and section 1 of Act 89 of 1971.

6. Section 55 of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection:

“(2) The Minister may from time to time by notice in the *Gazette*, on the recommendation of the Board of Trade and Industries, amend Schedule No. 2 whenever he is satisfied, in respect of goods which are of a class or kind produced or manufactured in the Republic, that circumstances as set forth in subsection (5) exist, that detriment may from one or more of the said circumstances result to an industry within the Republic and that it would be in the public interest to impose the appropriate anti-dumping duty specified in subsection (5) in respect of such goods: Provided that the Minister may limit the amount of any anti-dumping duty mentioned in subsection (5) to a percentage of the value for duty purposes of the goods, or alternatively to a specific rate per unit of quantity, volume or mass, which percentage or alternative specific rate shall be determined by him.”.

Amendment of section 55 of Act 91 of 1964.

7. Section 62 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) No person shall be granted a licence under this Act as an agricultural distiller in the Province of the Cape of Good Hope or the territory of South-West Africa if he has produced in the year immediately preceding the year for which the licence is required less than 2 800 litres of wine calculated at a strength of 11,5 per cent absolute alcohol by volume.”.

Amendment of section 62 of Act 91 of 1964, as amended by section 8 of Act 57 of 1966.

8. Section 75 of the principal Act is hereby amended by the substitution for paragraph (d) of subsection (18) of the following paragraph:

“(d) in the case of imported crude petroleum naphtha for use in the refining of petroleum products, or imported or excisable petrol or aviation spirits, 0,25 per cent of any quantity entered for storage in any customs and excise storage warehouse; and”.

Amendment of section 75 of Act 91 of 1964, as amended by section 13 of Act 95 of 1965, section 10 of Act 57 of 1966, section 8 of Act 85 of 1968 and section 24 of Act 105 of 1969.

9. The following section is hereby substituted for section 96A of the principal Act:

“Minister may amend Schedules under certain circumstances.”

96A. (1) If the Minister is satisfied that any provision of any Schedule to this Act differs from any similar provision in force immediately prior to the first day of September, 1972, and that such difference is to the detriment of any importer or manufacturer and was not so intended, he may, after consultation with the Board of Trade and Industries, at any time before the date which is

Substitution of section 96A of Act 91 of 1964, as inserted by section 6 of Act 98 of 1970.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

referred to in section 48 (6) and which falls in the year 1973, by means of an amendment effected by notice in the *Gazette*, adjust the provision in question to the extent he deems fit, with effect from a date not earlier than the first day of September, 1972.

(2) The provisions of subsections (6) and (7) of section 48 shall *mutatis mutandis* apply in respect of any amendment made under the provisions of subsection (1) of this section."

10. Section 110 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection: Amendment of section 110 of Act 91 of 1964.

"(1) Except as elsewhere provided in this Act, the Minister may by regulation prescribe the instruments, meters, gauges, and other appliances and the tables, formulae and other methods of calculation to be used in ascertaining the mass, quantity, strength, relative density, temperature, pressure or any other characteristic of any goods for the purposes of this Act."

11. Section 113 of the principal Act is hereby amended— Amendment of section 113 of Act 91 of 1964, as amended by section 17 of Act 95 of 1965 and section 14 of Act 57 of 1966.

(a) by the substitution for paragraphs (a) and (b) of subsection (1) of the following paragraphs:

"(a) carbide of calcium which, when treated with water yields less than 250 litres of gas from 1 kilogram, the gas being measured at 15° Celsius under a pressure of 101,325 kilopascal;

(b) cigarettes with a mass of more than 2 kilograms per 1 000 cigarettes;"

(b) by the substitution for subparagraph (i) of paragraph (d) of subsection (1) of the following subparagraph:

"(i) swords, cutlasses, bayonets, daggers and knives with cutting edges of 10 centimeters or more in length (excluding such knives ordinarily used for domestic purposes, in agriculture or in the meat trade);"

(c) by the substitution for the Afrikaans text of subparagraph (iii) of paragraph (d) of subsection (1) of the following subparagraph:

"(iii) beswaarde stokke of stokke wat van steekpunte voorsien is en kneukelysters; en"; and

(d) by the substitution for subsection (9) of the following subsection:

"(9) No person shall manufacture cigarettes the mass of the tobacco of which exceeds 2 kilograms per 1 000 cigarettes."

12. (1) As from the first day of September, 1972, Schedules Nos. 1, 2, 3, 4, 5, 6 and 7 to the principal Act shall be construed as if any amendment thereof effected by any notice issued under the provisions of section 48 (1), (2), (3) or (3A), section 55 (2) or (3) or section 75 (15) of that Act, prior to the twenty-eighth day of January, 1972, had not been effected. Amendment of Schedules Nos. 1 to 7, inclusive, to Act 91 of 1964, as amended by section 19 of Act 95 of 1965, section 15 of Act 57 of 1966, section 2 of Act 96 of 1967, section 22 of Act 85 of 1968, section 37 of Act 105 of 1969, section 9 of Act 98 of 1970 and section 2 of Act 89 of 1971.

(2) The said Schedules Nos. 1, 2, 3, 4, 5, 6 and 7, as so construed, are hereby amended as follows—

(a) the General Notes and Part 1 and Part 2 of Schedule No. 1 to this Act are substituted for the General Notes and Part 1 and Part 2, respectively, of Schedule No. 1 to the principal Act;

(b) Part 3 of Schedule No. 1 and Schedule No. 2 to the principal Act are amended to the extent set out in Part 3 of Schedule No. 1 and Schedule No. 2, respectively, to this Act;

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

(c) Schedule No. 3 to this Act is substituted for Schedule No. 3 to the principal Act; and

(d) Schedules Nos. 4, 5, 6 and 7 to the principal Act are amended to the extent set out in Schedules Nos. 4, 5, 6 and 7, respectively, to this Act.

(3) Any amendment of Schedule No. 1, 2, 3, 4, 5, 6 or 7 to the principal Act, made under the provisions of section 48, 55 or 75 of that Act after the twenty-eighth day of January, 1972, shall be construed *mutatis mutandis* as if it were an amendment of the Schedule concerned as amended by this section.

(4) Tariff heading No. 28.13 of Schedule No. 1 to the principal Act shall be construed as if during the period from the nineteenth day of March, 1971, up to and including the twenty-fifth day of March, 1971, a subheading No. 28.13.75 had been included therein providing for the clearance at a rate free of duty of hydrogen fluoride.

13. (1) This Act shall be called the Customs and Excise Amendment Act, 1972, and shall, subject to the provisions of subsection (2), come into operation on the first day of September, 1972. Short title and commencement.

(2) The provisions of section 12 (2) in so far as such provisions relate to item 702.02 of Schedule No. 7 to this Act shall be deemed to have come into operation on the twenty-sixth day of March, 1969.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

Schedule No. 1

ORDINARY CUSTOMS AND EXCISE DUTIES AND SALES DUTIES

GENERAL NOTES

Unless the context otherwise indicates, these notes shall be applicable to all the Parts of this Schedule.

NOTE I

ABBREVIATIONS, SYMBOLS AND DEFINITIONS

(1) Abbreviations and symbols:

"A"	means	ampere;
"a.c."	means	alternating current;
"c"	means	cent;
"°C"	means	degree Celsius;
"cN"	means	centinewton;
"cN/dtex"	means	centinewton per decitex;
"cm"	means	centimetre;
"cm ² "	means	square centimetre;
"cm ³ "	means	cubic centimetre;
"d.c."	means	direct current;
"dtex"	means	decitex;
"f.o.b."	means	free on board;
"g"	means	gram;
"g/m"	means	gram per metre;
"g/m ² "	means	gram per square metre;
"int. unit"	means	international unit;
"kg"	means	kilogram;
"kg/m"	means	kilogram per metre;
"kg/m ² "	means	kilogram per square metre;
"kPa"	means	kilopascal;
"kV"	means	kilovolt;
"kV.A"	means	kilovolt-ampere;
"kW"	means	kilowatt;
"m"	means	metre;
"m ² "	means	square metre;
"m ³ "	means	cubic metre;
"mA"	means	milliampere;
"M.F.N."	means	most favoured nation;
"m/kg"	means	metre per kilogram;
"mg/kg"	means	milligram per kilogram;
"mg/m"	means	milligram per metre;
"ml"	means	millilitre;
"mm"	means	millimetre;
"mm ² "	means	square millimetre;
"MPa"	means	megapascal;
"no."	means	number;
"pr."	means	pair;
"R"	means	rand;
"S.A.E."	means	Society of Automotive Engineers;
"t"	means	metric ton;
"V"	means	volt;
"vol."	means	volume;
"W"	means	watt;
"%"	means	per cent <i>ad valorem</i> .

(2) Definitions:

"Heading" means a tariff heading printed in bold type.

NOTE II

DUTY ASSESSMENT

- (1) The expression "free" when used in Column III, IV or V in Part 1 shall be regarded as a rate of duty.
- (2) Any amount of duty payable shall be calculated to the nearest cent. For the purposes of this paragraph one half cent shall be regarded as a whole cent.
- (3) When a rate of duty in any column in respect of any goods consists of two or more parts separated by the word "or", each such part shall be deemed to be a separate and complete rate of duty and such rate of duty yielding the higher or highest amount of duty shall be applicable in respect of such goods.
- (4) A rate of duty applicable under any tariff heading or item to any unit of mass, measure, quantity or any other characteristic shall, unless otherwise provided in such tariff heading or item, apply proportionately to any part of such unit.
- (5) Any customs duties on imported goods specified in Part 2 of this Schedule are additional to any duties specified in Part 1 of the said Schedule in respect of such goods.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

NOTE III

RATES OF DUTY

- (1) The *preferential rate of duty* specified in Column V in any tariff heading or subheading in Part 1 of this Schedule applies to any goods to which such heading or subheading relates if such goods were produced or manufactured in any territory indicated in parenthesis in the said Column V after such preferential rate of duty in respect of such goods and if such goods are imported from such territory.

For the purposes of this paragraph the following abbreviations shall apply:

"Ce."	means	Ceylon;
"Ireland"	means	The Republic of Ireland;
"N.Z."	means	New Zealand;
"U.K."	means	United Kingdom of Great Britain and Northern Ireland;
"U.K. Col., Prot. and Mandates"	means	territories which were non-selfgoverning Colonies, Protectorates or Mandated Territories of the United Kingdom in the year 1932.

- (2) The *most favoured nation rate of duty* specified in Column IV in any tariff heading or subheading in Part 1 of this Schedule applies, subject to the provisions of paragraph (1), to any goods to which such heading or subheading relates if such goods were produced or manufactured in any territory with the government of which an agreement has been concluded under section 49 or 50 or any territory the government of which has acceded to the agreement approved by section 2 of the Geneva General Agreement on Tariffs and Trade Act, 1948 (Act No. 29 of 1948), if in respect of that territory the last-mentioned agreement applies as between the government concerned and the Government of the Republic.
- (3) The *general rate of duty* specified in Column III in any tariff heading or subheading in Part 1 of this Schedule applies to any goods to which such heading or subheading relates if the preferential rate of duty or the most favoured nation rate of duty does not apply to such goods in terms of the provisions of paragraph (1) or (2) or if no preferential rate of duty or most favoured nation rate of duty is specified in respect of such goods in such heading or subheading.

NOTE IV

VALUE FOR DUTY PURPOSES AND FREE ON BOARD PRICE

The expression "value for duty purposes" has the meaning assigned thereto in section 65 and the expression "f.o.b. price" means the free on board price as defined in section 67.

NOTE V

MASS FOR DUTY PURPOSES

- (1) When goods are dutiable by mass units, assessment shall be based on their legal mass unless otherwise provided.
- (2) The legal mass of any goods shall be deemed to include the mass of the containers or other wrapping usually sold with such goods when sold by retail.
- (3) The net mass of any goods shall be deemed not to include the mass of the containers or other wrapping usually sold with such goods when sold by retail.
- (4) The gross mass of any goods shall be deemed to include the mass of the containers or other wrapping usually sold with such goods when sold in the wholesale trade.
- (5) The legal mass or the net mass of any goods shall be determined by actual mass measurement or by deducting, in the discretion of the importer, from the gross mass or the legal mass, as the case may be, either the actual deductible tare ascertained by mass measurement or an average deductible tare determined by the Secretary in respect of such goods.

NOTE VI

PACKING MATERIALS AND CONTAINERS

Subject to the provisions of Note V, materials used for the packing of goods are not dutiable separately unless, in the opinion of the Secretary, they are not in the form of the usual packing for such goods or are in a form designed for use other than in the *bona fide* transportation of such goods or if there is reason to believe that such materials or containers are being used as packing material in order to evade duty thereon: Provided that returnable cylinders and other immediate containers of substantial value, the property of a person outside the Republic, imported as packing for imported goods, are to be entered under their own appropriate headings.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

NOTE VII

SEA PRODUCE TAKEN BY A SHIP RECOGNIZED AS A SHIP OF SOUTH AFRICAN NATIONALITY

Fish, crustaceans, molluscs, birds and any other marine or other animals of any nature and parts of and products derived or manufactured from such fish, crustaceans, molluscs, birds or animals taken from the sea or taken from any island forming part of the Republic by any ship recognized as a ship of South African nationality in terms of section 64 of the Merchant Shipping Act, 1951 (Act No. 57 of 1951), shall be exempt from customs duty and from such requirements of this Act as the Secretary may decide in each case, when landed in the Republic direct from such ship or when landed from any other ship so recognized subject to the prior permission of the Secretary for transshipment having been obtained and subject to such conditions as he may impose in each case.

NOTE VIII

TIME OF IMPORTATION OF CERTAIN GOODS

For the purposes of this Act, any ship (excluding a flying boat) built outside the Republic and brought to any place in the Republic under its own power or in any manner except as cargo in any other ship or vehicle, shall be deemed to have been imported into the Republic at the time when such ship acquired recognition as a ship of South African nationality in terms of section 64 of the Merchant Shipping Act, 1951 (Act No. 57 of 1951), or if it acquired such recognition before arrival at any place in the Republic, at the time when such ship first came within the control area of the port authority at the first port of call in the Republic: Provided that this note shall not be construed to apply to any ship so recognized as a ship of South African nationality on the ninth day of December, 1966, for as long as such recognition continues.

NOTE IX

RULES FOR THE INTERPRETATION OF THIS SCHEDULE

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

- (1) The titles of sections, chapters and subchapters are provided for ease of reference only; for legal purposes, classification (as between headings) shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise indicate, according to paragraphs (2) to (5) below.
- (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 the principles of paragraph (3).
 - (c) Subject to any conditions the Secretary may impose, paragraph (2) (a) is also applicable to unassembled or disassembled machines of Section XVI imported in more than one consignment.
- (3) When for any reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description (subheadings being disregarded).
 - (b) Mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to paragraph (3) (a) shall be classified as if they consisted of the material or component which gives the goods their essential character, in so far as this criterion is applicable.
 - (c) When goods cannot be classified by reference to paragraph (3) (a) or (3) (b), they shall be classified under the heading which involves the highest rate of duty.
 - (d) For the purposes of classification under paragraph (3) (c), the rate of duty shall be ascertained by reference to the general rate of duty. Where the rates in question are equal the goods shall be classified under that heading of the Schedule which occurs latest in order of numbering.
- (4) Goods not falling within any heading of the Schedule shall be classified under the heading appropriate to the goods to which they are most akin.
- (5) The classification of goods within a heading is to be effected by applying as between sub-headings the like rules as are to be applied between headings, and, except in so far as the context indicates otherwise, terms used in a subheading are to be interpreted in the same way as in the heading.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

PART 1

ORDINARY CUSTOMS DUTY

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

CHAPTER 1

LIVE ANIMALS

NOTES:

1. This Chapter covers all live animals except:
 - (a) Fish, crustaceans and molluscs, of headings Nos. 03.01 and 03.03;
 - (b) Microbial cultures and other products of heading No. 30.02; and
 - (c) Animals of heading No. 97.08.
2. Any reference in this Chapter to a particular genus or species, except where the context otherwise indicates, includes a reference to the young of that genus or species.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
01.01 Live horses, asses, mules and hinnies:				
01.01.10 Horses, thoroughbred	no.	20 000c each		
01.01.20 Horses, other	no.	1 000c each	600c each	
01.01.30 Asses, mules and hinnies	no.	free		
01.02 Live animals of the bovine species	no.	300c each		
01.03 Live swine	no.	free		
01.04 Live sheep and goats	no.	50c each		
01.05 Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls	no.	free		
01.06 Other live animals:				
01.06.10 Of a kind mainly used for human food	no.	free		
01.06.90 Other, including zoo animals, dogs and cats	no.	free		

CHAPTER 2

MEAT AND EDIBLE MEAT OFFALS

NOTES:

This Chapter does not cover the following:

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

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
02.01 Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen:				
02.01.10 Meat of animals of the bovine species	kg	730c per 100 kg		550c per 100 kg (N.Z.)
02.01.20 Meat of sheep and goats	kg	730c per 100 kg		550c per 100 kg (N.Z.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
02.01.30 Meat of swine	kg	730c per 100 kg		550c per 100 kg (N.Z.)
02.01.40 Meat of horses, asses, mules and hinnies	kg	730c per 100 kg		550c per 100 kg (N.Z.)
02.01.90 Offals	kg	730c per 100 kg		550c per 100 kg (N.Z.)
02.02 Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (excluding liver), fresh, chilled or frozen	kg	730c per 100 kg		550c per 100 kg (N.Z.)
02.03 Poultry liver, fresh, chilled, frozen, salted or in brine	kg	730c per 100 kg		550c per 100 kg (N.Z.)
02.04 Other meat and edible meat offals, fresh, chilled or frozen	kg	730c per 100 kg		550c per 100 kg (N.Z.)
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	kg	460c per 100 kg		
02.06 Meat and edible meat offals (excluding poultry liver), salted, in brine, dried or smoked:				
02.06.10 Bacon	kg	1 100c per 100 kg		
02.06.20 Ham	kg	1 100c per 100 kg		
02.06.50 Other meat of swine	kg	730c per 100 kg		550c per 100 kg (N.Z.)
02.06.80 Beef, dried, chipped or sliced, in containers of less than 500 g net mass each	kg	225c per 100 kg		185c per 100 kg (N.Z.)
02.06.90 Other	kg	730c per 100 kg		550c per 100 kg (N.Z.)

CHAPTER 3

FISH, CRUSTACEANS AND MOLLUSCS

NOTES:

This Chapter does not cover the following:

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

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
03.01 Fish, fresh (live or dead), chilled or frozen:				
03.01.10 Fry, aquaria fish and other live fish not suitable for human consumption		free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 197

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
03.01.20 Anchovies	kg	25%		
03.01.30 Freshwater fish of the species Tilapia	kg	free		
03.01.90 Other	kg	600c per 100 kg		
03.02 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:				
03.02.10 Anchovies	kg	25%		
03.02.15 Freshwater fish of the species Tilapia	kg	free		
03.02.20 In airtight metal containers (excluding anchovies)	kg	600c per 100 kg		330c per 100 kg (U.K.; Canada)
03.02.90 Other	kg	600c per 100 kg		
03.03 Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:				
03.03.10 Lobster	kg	30%		
03.03.20 In airtight metal containers (excluding lobster)	kg	550c per 100 kg		275c per 100 kg (U.K.; Canada)
03.03.90 Other	kg	550c per 100 kg		

CHAPTER 4

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

NOTES:

1. The expression "milk" means whole milk (full cream) or skimmed milk (separated), buttermilk, whey, kephir, yoghurt and similar fermented milk.
2. Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning of heading No. 04.02. However, milk and cream are not regarded as so preserved merely by reason of being pasteurised, sterilised or peptonised, if they are not put up in hermetically sealed cans.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
04.01 Milk and cream, fresh, not concentrated or sweetened:				
04.01.10 Cream	kg	550c per 100 kg		
04.01.20 Whole milk	kg	230c per 100 kg		
04.01.50 Skimmed milk	kg	1 100c per 100 kg		
04.01.80 Buttermilk, whey, kephir, yoghurt and similar fermented milk	kg	230c per 100 kg		
04.02 Milk and cream, preserved, concentrated or sweetened:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
04.02.10 In liquid or semi-solid form:				
.10 Cream	kg	550c per 100 kg		
.20 Whole milk (concentrated, evaporated or condensed), sweetened	kg	330c per 100 kg		
.30 Whole milk (concentrated, evaporated or condensed), unsweetened	kg	275c per 100 kg		
.40 Skimmed milk	kg	1 100c per 100 kg		
.80 Buttermilk, whey, kephir, yoghourt and similar fermented milk	kg	230c per 100 kg		
04.02.20 In block, powder or other solid form:				
.10 Cream	kg	550c per 100 kg		
.20 Whole milk	kg	820c per 100 kg		
.30 Skimmed milk	kg	free		
.80 Buttermilk, whey, kephir, yoghourt and similar fermented milk	kg	230c per 100 kg		
04.03 Butter:				
04.03.10 Ghee	kg	730c per 100 kg		
04.03.20 Other	kg	400c per 100 kg	360c per 100 kg	
04.04 Cheese and curd:				
04.04.10 Curd	kg	20%		
04.04.20 Cheese containing less than 45 per cent by mass of milk fat in its water-free substance; cheese containing foreign fat	kg	25% plus 1 100c per 100 kg		
04.04.30 Cheese containing not less than 45 per cent by mass of milk fat in its water-free substance and being free from foreign fat, of a class not produced in the Republic, namely: Brie, Caciocavallo, Canestrato Siciliano, Coulommier, Creme du Mont Blanc, Grano Reggiano, Gruyère, Robbiola, Gulbrandsdalsost, Pecorino Sardo, Pecorino Romano, Pont L'Eveque, Provolone, Stilton	kg	30% or 725c per 100 kg	25% or 725c per 100 kg	25% or 635c per 100 kg (U.K.; N.Z.)
04.04.40 Cheese containing not less than 45 per cent by mass of milk fat in its water-free substance and being free from foreign fat, namely: Danbo, Danablue, Maribo, Samsoe, Havarti, Fynbo, Tybo, Elbo, Esrom, Molbo, Mycella	kg	30% or 1 100c per 100 kg	22% or 820c per 100 kg	22% or 730c per 100 kg (U.K.; N.Z.)
04.04.90 Other	kg	30% or 1 100c per 100 kg	25% or 1 100c per 100 kg	25% or 1 010c per 100 kg (U.K.; N.Z.)
04.05 Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:				
04.05.10 Eggs in the shell	kg	550c per 100 kg	360c per 100 kg	
04.05.20 In powder or other dried form	kg	1 100c per 100 kg		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
04.05.90 Other	kg	1 100c per 100 kg	910c per 100 kg	
04.06 Natural honey	kg	30% or 450c per 100 kg		
04.07 Edible products of animal origin, not elsewhere specified or included	kg	free		

CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES:

- This Chapter does not cover the following:
 - Edible products (excluding guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - Hides or skins (including furskins) excluding goods falling within heading No. 05.05, 05.06 or 05.07 (Chapter 41 or 43);
 - Animal textile materials, excluding horsehair and horsehair waste (Section XI); or
 - Prepared knots or tufts for broom or brush making (heading No. 96.03).
- For the purposes of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
- Throughout this Schedule elephant, mammoth, mastodon, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as ivory.
- Throughout this Schedule the expression "horsehair" means hair of the manes and tails of equine or bovine animals.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
05.01 Human hair, unworked, whether or not washed or scoured; waste of human hair	kg	free		
05.02 Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair	kg	free		
05.03 Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material:				
05.03.10 Not put up on a layer or between two layers of other material	kg	free		
05.03.20 Put up on a layer or between two layers of other material	kg	20%		
05.04 Guts, bladders and stomachs of animals (excluding fish), whole and pieces thereof:				
05.04.10 Hog sausage casings	kg	free		
05.04.20 Sausage casings (excluding hog casings)	kg	10%	free	
05.04.90 Other	kg	free		
05.05 Fish waste	kg	free		
05.06 Sinews and tendons; parings and similar waste, of raw hides or skins	kg	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Pre-ferential
05.07 Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or of parts of feathers:				
05.07.10 Skins and other parts of birds, with their feathers or down	kg	free		
05.07.20 Down	kg	free		
05.07.30 Goose feathers (excluding down)	kg	1 100c per 100 kg		
05.07.40 Other feathers	kg	550c per 100 kg		
05.07.80 Powder and waste of feathers or of parts of feathers	kg	20%		
05.08 Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:				
05.08.10 Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape)	kg	free		
05.08.20 Bones and horn-cores, treated with acid or degelatinised	kg	20%		
05.08.30 Bonemeal and other powder and waste of these products	kg	free		
05.09 Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products	kg	free		
05.10 Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory	kg	free		
05.11 Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell	kg	free		
05.12 Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells	kg	free		
05.13 Natural sponges	kg	10%	5%	
05.14 Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products:				
05.14.10 Ambergris, castoreum, civet and musk	kg	free		
05.14.20 Cantharides	kg	15%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
05.14.30 Bile, whether or not dried	kg	20%		
05.14.40 Animal products of a kind used in the preparation of pharmaceutical products	kg	free		
05.15 Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption:				
05.15.10 Fish ova	kg	free		
05.15.20 Animal semen		free		
05.15.30 Bloodmeal	kg	free		
05.15.40 Animals, dead, unfit for human consumption	kg	free		
05.15.90 Other	kg	free		

SECTION II

VEGETABLE PRODUCTS

CHAPTER 6

LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

NOTES:

1. This Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic and other products of Chapter 7.
2. Headings Nos. 06.03 and 06.04 are to be construed as including bouquets, floral baskets, wreaths and similar articles made wholly or partly of flowers or foliage, account not being taken of accessories of other materials.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
06.01 Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower	kg	free		
06.02 Other live plants, including trees, shrubs, bushes and roots; buds, eyes and stems, for grafting and budding; cuttings and slips; mushroom spawn	kg	free		
06.03 Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	kg	20%		
06.04 Foliage, branches and other parts (excluding flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	kg	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

NOTES:

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 (*Majorana hortensis* or *Origanum majorana*), 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).
2. This Chapter does not cover prepared or preserved vegetable products in jars, in tins or in airtight containers, which have undergone any process other than those indicated in this Chapter.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
07.01 Vegetables, fresh or chilled:				
07.01.10 Chillies	kg	5%		
07.01.20 Garlic	kg	1 100c per 100 kg		
07.01.30 Olives	kg	5%		
07.01.40 Onions, including shallots and leeks	kg	85c per 100 kg		
07.01.50 Potatoes	kg	44c per 100 kg		
07.01.60 Tomatoes	kg	free		
07.01.90 Other	kg	free		
07.02 Vegetables (whether or not cooked), pre- served by freezing:				
07.02.10 Cabbages and cucumbers, including gher- kins	kg	415c per 100 kg		
07.02.20 Mushrooms and truffles	kg	20%	free	
07.02.30 Tomatoes	kg	415c per 100 kg		
07.02.90 Other	kg	20%		
07.03 Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:				
07.03.10 Cabbages and cucumbers, including gher- kins	kg	415c per 100 kg		
07.03.20 Onions, including shallots and leeks	kg	20%		
07.03.30 Tomatoes	kg	415c per 100 kg		
07.03.40 Olives	kg	25%		
07.03.90 Other	kg	20%		
07.04 Dried, dehydrated or evaporated vege- tables, whole, cut, sliced, broken or in powder, but not further prepared:				
07.04.10 Chillies	kg	740c per 100 kg		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
07.04.20 Culinary herbs, ground, crushed or rubbed	kg	400c per 100 kg		
07.04.21 Culinary herbs, not ground, crushed or rubbed	kg	50c per 100 kg		
07.04.30 Cabbages and cucumbers, including gherkins	kg	415c per 100 kg		
07.04.40 Tomatoes	kg	415c per 100 kg		
07.04.60 Olives	kg	25% with a maximum of 450c per 100 kg		
07.04.65 Green beans, garden peas and cauliflower	kg	20%		
07.04.70 Carrots, potatoes, kohlrabi, turnips and mixed vegetables	kg	20%		
07.04.75 Onions	kg	20%		
07.04.80 Mushrooms and truffles	kg	20%	free	
07.04.90 Other	kg	20%		
07.05 Dried leguminous vegetables, shelled, whether or not skinned or split:				
07.05.10 Beans, whole	kg	65c per 100 kg		
07.05.20 Beans, skinned or split	kg	80c per 100 kg		
07.05.30 Lentils, whole	kg	70c per 100 kg	62c per 100 kg	
07.05.40 Lentils, skinned or split	kg	82c per 100 kg		
07.05.60 Maple peas (<i>pisum sativum</i> var. <i>arvense</i>)	kg	free		
07.05.70 Garden peas (<i>pisum sativum</i>), whole	kg	70c per 100 kg	62c per 100 kg	
07.05.80 Garden peas, skinned or split	kg	25% or 220c per 100 kg		
07.05.90 Other leguminous vegetables, whole	kg	40c per 100 kg		
07.05.95 Other leguminous vegetables, skinned or split	kg	60c per 100 kg		
07.06 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith	kg	free		

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF MELONS OR CITRUS FRUIT

NOTES:

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

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
08.01 Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:				
08.01.10 Bananas, fresh	kg	5%		
08.01.20 Brazil nuts	kg	420c per 100 kg	360c per 100 kg	
08.01.30 Cashew nuts	kg	420c per 100 kg		
08.01.40 Coconuts, whole	kg	free		
08.01.41 Coconut, desiccated, unsweetened	kg	15%	7%	
08.01.42 Coconut, desiccated, sweetened	kg	35%	25%	
08.01.50 Dates, not packed for retail sale	kg	310c per 100 kg		
08.01.51 Dates, packed for retail sale	kg	400c per 100 kg		
08.01.70 Dried, not elsewhere enumerated under this heading	kg	550c per 100 kg		
08.01.80 Fresh, not elsewhere enumerated under this heading	kg	5%		
08.02 Citrus fruit, fresh or dried:				
08.02.10 Oranges, tangerines, mandarins and clementines:				
.10 Fresh	kg	5%		
.20 Dried	kg	550c per 100 kg		
08.02.90 Other:				
.10 Fresh	kg	5%		
.20 Dried	kg	550c per 100 kg		
08.03 Figs, fresh or dried:				
08.03.10 Fresh	kg	5%		
08.03.20 Dried	kg	550c per 100 kg	360c per 100 kg	
08.04 Grapes, fresh or dried:				
08.04.10 Fresh	kg	5%		
08.04.20 Dried:				
.10 Currants	kg	free		
.90 Other	kg	550c per 100 kg		
08.05 Nuts (excluding those falling within heading No. 08.01), fresh or dried, shelled or not:				
08.05.10 Almonds	kg	420c per 100 kg		
08.05.20 Pecan nuts	kg	420c per 100 kg		
08.05.30 Macadamia nuts	kg	420c per 100 kg		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
08.05.40 Walnuts	kg	600c per 100 kg			
08.05.90 Other	kg	420c per 100 kg			
08.06 Apples, pears and quinces, fresh:					
08.06.10 Apples:					
From 1st October to 31st December	kg	5%			free (Canada)
From 1st January to 30th September	kg	5%			
08.06.20 Pears and quinces	kg	5%			
08.07 Stone fruit, fresh	kg	5%			
08.08 Berries, fresh	kg	5%			
08.09 Other fruit, fresh	kg	5%			
08.10 Fruit (whether or not cooked), preserved by freezing, not containing added sugar:					
08.10.10 Pulp	kg	30% with a maximum of 410c per 100 kg			
08.10.20 Bananas, pineapples, oranges and guavas (excluding pulp in each case)	kg	460c per 100 kg			
08.10.30 Peaches, pears, apricots and grapes (excluding pulp in each case)	kg	30% with a maximum of 450c per 100 kg			
08.10.90 Other	kg	25% with a maximum of 450c per 100 kg			
08.11 Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:					
08.11.10 Pulp	kg	30% with a maximum of 410c per 100 kg			
08.11.20 Bananas, pineapples, oranges and guavas (excluding pulp in each case)	kg	460c per 100 kg			
08.11.30 Peaches, pears, apricots and grapes (ex- cluding pulp in each case)	kg	30% with a maximum of 450c per 100 kg			
08.11.90 Other	kg	25% with a maximum of 450c per 100 kg			
08.12 Fruit, dried (excluding that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05):					

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
08.12.10 Prunes	kg	free			
08.12.90 Other	kg	550c per 100 kg			
08.13 Peel of melons or citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions:					
08.13.10 Fresh	kg	5%			
08.13.20 Dried	kg	550c per 100 kg			
08.13.80 Frozen, or provisionally preserved in brine, in sulphur water or in other preservative solutions	kg	25% with a maximum of 450c per 100 kg			

CHAPTER 9

COFFEE, TEA, MATÉ AND SPICES

NOTES:

- Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows:
 - Mixtures of two or more of the products falling within the same heading are to be classified in that heading;
 - Mixtures of two or more of the products falling within different headings are to be classified under heading No. 09.10.

The addition of other substances to the products of headings Nos. 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided that the resulting mixtures retain the essential character of the goods falling in those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.04.

- This Chapter does not cover the following:
 - Sweet peppers, unground (Chapter 7); or
 - Cubeb pepper (*Piper cubeba*) and other products of heading No. 12.07.

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
09.01 Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:					
09.01.10 Coffee, not roasted	kg	180c per 100 kg			free (Ce.; U.K.; U.K. Col., Prot. and Mandates)
09.01.20 Coffee, roasted, whether or not ground	kg	550c per 100 kg			
09.01.30 Coffee mixed with chicory	kg	740c per 100 kg			
09.01.50 Coffee husks and skins	kg	20%			
09.01.80 Coffee substitutes containing coffee in any proportion	kg	910c per 100 kg			
09.02 Tea:					

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
09.02.10 In packages containing 4,5 kg or less net mass each	kg	360c per 100 kg	180c per 100 kg	
09.02.20 In packages containing more than 4,5 kg net mass each	kg	free		
09.03 Mat�:				
09.03.10 In packages containing 4,5 kg or less net mass each	kg	360c per 100 kg	180c per 100 kg	
09.03.20 In packages containing more than 4,5 kg net mass each	kg	free		
09.04 Pepper of the genus <i>Piper</i> ; pimento of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :				
09.04.10 Pepper of the genus <i>Piper</i> , not ground or crushed	kg	50c per 100 kg	free	
09.04.30 Pimento of the genus <i>Capsicum</i> (chillies), ground or crushed	kg	830c per 100 kg		
09.04.50 Pimento of the genus <i>Pimenta</i> , not ground or crushed	kg	50c per 100 kg	free	
09.04.90 Other	kg	400c per 100 kg		
09.05 Vanilla	kg	10%	free	
09.06 Cinnamon and cinnamon-tree flowers:				
09.06.10 Not ground or crushed	kg	50c per 100 kg	free	
09.06.20 Ground or crushed	kg	400c per 100 kg		
09.07 Cloves (whole fruit, cloves and stems):				
09.07.10 Not ground or crushed	kg	50c per 100 kg	free	
09.07.20 Ground or crushed	kg	400c per 100 kg		
09.08 Nutmeg, mace and cardamoms:				
09.08.10 Not ground or crushed	kg	50c per 100 kg	free	
09.08.20 Ground or crushed	kg	400c per 100 kg		
09.09 Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper:				
09.09.10 Coriander, not ground or crushed	kg	360c per 100 kg		
09.09.20 Coriander, ground or crushed	kg	400c per 100 kg		
09.09.90 Other, not ground or crushed	kg	50c per 100 kg	free	
09.09.95 Other, ground or crushed	kg	400c per 100 kg		
09.10 Thyme, saffron and bay leaves; other spices:				
09.10.10 Thyme, not ground or crushed	kg	50c per 100 kg		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
09.10.20 Bay leaves and saffron, not ground or crushed	kg	20%		
09.10.30 Turmeric, ground	kg	360c per 100 kg		
09.10.40 Turmeric, not ground	kg	free		
09.10.80 Spices (excluding turmeric), not ground or crushed	kg	50c per 100 kg	free	
09.10.90 Other	kg	400c per 100 kg		

CHAPTER 10

CEREALS

NOTES:

Headings in this Chapter, except heading No. 10.06, are to be taken not to apply to grains which have been ground to remove the husk or the pericarp or otherwise worked. Heading No. 10.06 is to be taken to apply to unworked rice and also to rice, husked, glazed, polished or broken, but not otherwise worked.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
10.01 Wheat and meslin (mixed wheat and rye):				
10.01.10 Wheat	kg	55c per 100 kg		
10.01.50 Meslin	kg	70c per 100 kg		
10.02 Rye	kg	70c per 100 kg		
10.03 Barley	kg	40c per 100 kg		
10.04 Oats	kg	40c per 100 kg		
10.05 Maize	kg	40c per 100 kg		
10.06 Rice:				
10.06.10 In the husk	kg	550c per 100 kg		
10.06.20 Husked, but not further prepared	kg	550c per 100 kg		
10.06.90 Other:				
.10 Not packed for retail sale	kg	550c per 100 kg		
.20 Packed for retail sale	kg	770c per 100 kg		
10.07 Buckwheat, millet, canary seed and grain sorghum; other cereals:				
10.07.10 Buckwheat	kg	40c per 100 kg		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Preferential
10.07.20 Millet, including manna (excluding African or Indian millet)	kg	20% or 180c per 100 kg		
10.07.40 Canary seed	kg	20% or 455c per 100 kg		
10.07.50 Grain sorghum, including African or Indian millet	kg	40c per 100 kg		
10.07.90 Other cereals	kg	40c per 100 kg		

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT AND STARCHES;
GLUTEN; INULIN

NOTES:

1. This Chapter does not cover the following:
 - (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);
 - (b) Flours and meal prepared for use as infants' food or for dietetic or culinary purposes of heading No. 19.02;
 - (c) Corn flakes and other products falling within heading No. 19.05;
 - (d) Pharmaceutical products (Chapter 30);
 - (e) Starches having the character of perfumery, cosmetic or toilet preparations falling within heading No. 33.06; or
 - (f) Dextrins and soluble or roasted starches (Chapter 35).
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:
 - (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 (1)	Starch content (percentage) (2)	Ash content (percentage) (3)	Rate of passage through a sieve with an aperture of	
			315 micro-metres (percentage) (4)	500 micro-metres (percentage) (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	—

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
11.01 Cereal flours:					
11.01.10 Of wheat	kg	120c per 100 kg			
11.01.20 Of maize	kg	275c per 100 kg			
11.01.30 Of rice	kg	20%			
11.01.40 Of oats	kg	275c per 100 kg			
11.01.60 Of rye	kg	110c per 100 kg			
11.01.90 Other	kg	65c per 100 kg			
11.02 Cereal groats and cereal meal; other worked cereal grains, for example, rolled, flaked, polished, pearled or kibbled, but not further prepared (excluding husked, glazed, polished or broken rice); germ of cereals, whole or rolled, flaked or ground:					
11.02.10 Cereal groats and cereal meal:					
.10 Of wheat	kg	120c per 100 kg			
.20 Of maize	kg	275c per 100 kg			
.30 Of rice	kg	20%			
.40 Of oats	kg	275c per 100 kg			
.50 Of rye	kg	110c per 100 kg			
.90 Other	kg	65c per 100 kg			
11.02.50 Other worked cereal grains:					
.10 Of wheat	kg	120c per 100 kg			
.20 Of maize (excluding samp)	kg	275c per 100 kg			
.25 Of maize commonly known as samp	kg	60c per 100 kg			
.30 Of rice	kg	20%			
.40 Of oats	kg	275c per 100 kg			
.50 Of rye	kg	110c per 100 kg			
.90 Other	kg	65c per 100 kg			
11.02.60 Germ of cereals	kg	20%			
11.03 Flours of the leguminous vegetables falling within heading No. 07.05	kg	80c per 100 kg			
11.04 Flours of the fruits falling within any heading in Chapter 8	kg	20%			
11.05 Flour, meal and flakes of potato	kg	20%			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
11.06 Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06:					
11.06.10 Of arrowroot, sago or manioc	kg	free			
11.06.80 Of salep or of other roots and tubers	kg	20%			
11.07 Malt, roasted or not:					
11.07.10 Of wheat	kg	120c per 100 kg			
11.07.20 Of barley	kg	90c per 100 kg	44c per 100 kg		
11.07.30 Of rice	kg	20%			
11.07.40 Of oats	kg	275c per 100 kg			
11.07.60 Of rye	kg	110c per 100 kg			
11.07.90 Other	kg	85c per 100 kg			
11.08 Starches; inulin:					
11.08.10 Starch, not packed for retail sale	kg	275c per 100 kg			
11.08.20 Starch, packed for retail sale	kg	550c per 100 kg			
11.08.80 Inulin	kg	20%			
11.09 Wheat gluten, whether or not dried	kg	20%			

CHAPTER 12

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

NOTES:

- Heading No. 12.01 is to be taken to apply, *inter alia*, to groundnuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coconuts or other products of heading No. 08.01 or to olives (Chapter 7 or Chapter 20).
- 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. Heading No. 12.03 is, however, to be taken not to apply to the following even if for sowing:
 - Leguminous vegetables (Chapter 7);
 - Spices and other products of Chapter 9;
 - Cereals (Chapter 10); or
 - Products falling within heading No. 12.01 or 12.07.
- Heading No. 12.07 is to be taken to apply, *inter alia*, to the following plants or parts thereof: basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood. Heading No. 12.07 is, however, to be taken not to apply to:
 - Oil seeds and oleaginous fruit (heading No. 12.01);
 - Medicaments falling within Chapter 30;
 - Perfumery and toilet preparations falling within Chapter 33; or
 - Disinfectants, insecticides, fungicides, weed-killers or similar products falling within heading No. 38.11.

Wet No. 103, 1972

WYSIGINGSWET OP DOEANE EN AKSYNS, 1972.

I Tariff Heading	II Statistical Unit	III IV Rate of Duty		V Pre-ferential
		General	M.F.N.	
12.01 Oil seeds and oleaginous fruit, whole or broken:				
12.01.10 Castor oil seeds	kg	10%		
12.01.20 Copra	kg	free		
12.01.30 Cotton seeds	kg	10%		
12.01.40 Groundnuts, in the shell	kg	100c per 100 kg	80c per 100 kg	
12.01.45 Groundnuts, shelled	kg	120c per 100 kg	95c per 100 kg	
12.01.50 Linseed	kg	10%		
12.01.60 Palm nuts and kernels (<i>Elaeis guineensis</i>)	kg	10%		
12.01.70 Soya beans	kg	65c per 100 kg		
12.01.90 Other	kg	10%		
12.02 Flours or meals of oil seeds or oleaginous fruit (excluding mustard flour), non-de-fatted	kg	20%		
12.03 Seeds, fruit and spores, of a kind used for sowing	kg	free		
12.04 Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane	kg	20%		
12.05 Chicory roots, fresh or dried, whole or cut, unroasted	kg	free		
12.06 Hop cones and lupulin:				
12.06.10 Hop cones, not packed for retail sale	kg	5%		free (U.K.; N.Z.)
12.06.20 Hop cones, packed for retail sale	kg	20%		
12.06.50 Lupulin	kg	20%		
12.07 Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered:				
12.07.10 Pyrethrum roots, leaves, stems and flowers	kg	free		
12.07.20 Basil, borage, hyssop, mint, rosemary, rue and sage:				
.10 Not ground or crushed	kg	45c per 100 kg		
.20 Ground or crushed	kg	400c per 100 kg		
12.07.40 Aconite, belladonna, buchu, cascara sagrada, cinchona, digitalis, gentian, ipecacuanha, jalap and other plants or parts thereof, of a kind used primarily in pharmacy	kg	15%		
12.07.90 Other	kg	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
12.08 Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading	kg	20%		
12.09 Cereal straw and husks, unprepared, or chopped but not otherwise prepared	kg	free		
12.10 Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	kg	free		

CHAPTER 13

RAW VEGETABLE MATERIALS OF A KIND SUITABLE FOR USE IN DYEING OR IN TANNING; LACS; GUMS; RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

NOTES:

Heading No. 13.03 is to be taken to apply, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloe and opium.

The heading is to be taken not to apply to:

- (a) Liquorice extract containing more than 10 per cent by mass of sucrose or when put up as confectionery (heading No. 17.04);
- (b) Malt extract (heading No. 19.01);
- (c) Extracts of coffee, tea or maté (heading No. 21.02);
- (d) Beverages consisting of vegetable saps and extracts with added alcohol, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Chapter 22);
- (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);
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.04);
- (h) Essential oils, concretes, absolutes and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05); or
- (i) Rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
13.01 Raw vegetable materials of a kind used primarily in dyeing or in tanning:				
13.01.30 Annatto seed	kg	free		
13.01.90 Other	kg	20%		
13.02 Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams	kg	free		
13.03 Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products:				
13.03.10 Opium, hashish, aloe, podophyllum, belladonna, and other saps and extracts suitable for pharmaceutical purposes	kg	15%		

Wet No. 103, 1972

WYSIGINGSWET OP DOEANE EN AKSYNS, 1972.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
13.03.20 Pyrethrum extract and extracts of the roots of plants containing rotenone	kg	free		
13.03.30 Extract of hops	kg	free		
13.03.70 Other vegetable saps and extracts	kg	25%		
13.03.80 Pectic substances, pectinates and pectates	kg	free		
13.03.85 Agar-agar	kg	30 000c per 100 kg less 60 per cent of the f.o.b. price		
13.03.90 Other natural mucilages and vegetable thickeners	kg	free		

CHAPTER 14

VEGETABLE PLAITING AND CARVING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES:

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading No. 14.01 is to be taken to apply, *inter alia*, to split osier, reeds, bamboos and the like, to rattan cores and to drawn or split rattans. The heading is to be taken not to apply to chipwood (heading No. 44.09).
3. Heading No. 14.02 is to be taken not to apply to wood wool (heading No. 44.12).
4. Heading No. 14.03 is to be taken not to apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
14.01 Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark)	kg	free		
14.02 Vegetable materials of a kind used primarily as stuffing or as padding, including kapok, vegetable hair and eel-grass, whether or not put up on a layer or between two layers of other material:				
14.02.10 Not put up on a layer or between two layers of other material	kg	free		
14.02.20 Put up on a layer or between two layers of other material	kg	20%		
14.03 Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks	kg	free		
14.04 Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)	kg	20%		
14.05 Vegetable products not elsewhere specified or included	kg	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

SECTION III

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

CHAPTER 15

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

NOTES:

1. This Chapter does not cover 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;
 - (d) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI; or
 - (e) Factice derived from oils (heading No. 40.02).
2. Soapstocks, oil foots and dregs, stearin, wool grease and glycerol residues are to be taken to fall in heading No. 15.17.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		General	M.F.N.	V Preferential
15.01 Lard, other pig fat and poultry fat, rendered or solvent-extracted	kg	460c per 100 kg		
15.02 Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "Premier Jus") obtained from those unrendered fats	kg	free		
15.03 Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way:				
15.03.10 Lard, oleo and tallow stearin	kg	15%		
15.03.50 Lard oil, oleo-oil and tallow oil	kg	20%		
15.04 Fats and oils, of fish and marine mammals, whether or not refined:				
15.04.10 Whale oil	kg	20%		
15.04.20 Fish body oil	kg	20%		
15.04.30 Fish liver oil	kg	20%		
15.04.90 Other	kg	20%		
15.05 Wool grease and fatty substances derived therefrom (including lanolin)	kg	15%		
15.06 Other animal oils and fats (including neat's-foot oil and fats from bones or waste):				
15.06.10 Neat's-foot oil in containers of not less than 5 litres each	litre	55c per 100 litres		
15.06.20 Neat's-foot oil in containers of less than 5 litres each	litre	15%		
15.06.90 Other	kg	20%		
15.07 Fixed vegetable oils, fluid or solid, crude, refined or purified:				
15.07.10 Castor oil	kg	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Pre-ferential
15.07.15 Coconut (copra) oil, unrefined	kg	20%		
15.07.16 Coconut (copra) oil, refined	kg	25% or 180c per 100 kg		
15.07.20 Cotton seed oil	kg	25% or 180c per 100 kg		
15.07.25 Groundnut oil	kg	25% or 180c per 100 kg		
15.07.30 Linseed oil	kg	20%		
15.07.35 Maize oil	kg	25% or 180c per 100 kg		
15.07.40 Mustard seed oil; rape seed oil and colza oil	kg	25% or 180c per 100 kg		
15.07.45 Olive oil	litre	5% or 8 000c per 100 litres less 95 per cent of the f.o.b. price		
15.07.50 Palm kernel oil, unrefined	kg	20%		
15.07.51 Palm kernel oil, refined	kg	25% or 180c per 100 kg		
15.07.55 Palm oil, unrefined	kg	20%		
15.07.56 Palm oil, refined	kg	25% or 180c per 100 kg		
15.07.60 Sesame seed oil	kg	25% or 180c per 100 kg		
15.07.65 Soya bean oil	kg	25% or 180c per 100 kg		
15.07.70 Sunflower seed oil	kg	25% or 180c per 100 kg		
15.07.80 Vegetable tallow	kg	free		
15.07.90 Other	kg	20%		
15.08 Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified:				
15.08.10 Animal oils	kg	20%		
15.08.20 Maize, groundnut, cotton seed, sesame seed, sunflower seed, mustard seed, rape seed and soya bean oils	kg	25% or 180c per 100 kg		
15.08.50 Refined palm, palm kernel and coconut oil	kg	25% or 180c per 100 kg		
15.08.90 Other	kg	20%		
15.09 Degras	kg	15%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
15.10 Fatty acids; acid oils from refining; fatty alcohols:				
15.10.10 Oleine (crude oleic acid)	kg	free		
15.10.20 Stearine (crude stearic acid)	kg	15%		
15.10.50 Other fatty acids	kg	20%	15%	
15.10.70 Acid oils from refining	kg	15%		
15.10.80 Fatty alcohols	kg	15%		
15.11 Glycerol and glycerol lyes:				
15.11.10 Crude	kg	free		
15.11.50 Distilled	kg	15% or 440c per 100 kg with a maximum of 20%		
15.12 Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:				
15.12.10 Animal	kg	460c per 100 kg		
15.12.50 Vegetable	kg	740c per 100 kg		
15.13 Margarine, imitation lard and other prepared edible fats	kg	740c per 100 kg		
15.14 Spermaceti, crude, pressed or refined, whether or not coloured	kg	15%		
15.15 Beeswax and other insect waxes, whether or not coloured	kg	15%		
15.16 Vegetable waxes, whether or not coloured:				
15.16.10 Carnauba wax	kg	free		
15.16.90 Other	kg	15%		
15.17 Residues resulting from the treatment of fatty substances or animal or vegetable waxes	kg	20%		

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OR MOLLUSCS

NOTES:

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

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
16.01 Sausages and the like, of meat, meat offal or animal blood:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
16.01.10 In airtight metal containers	kg	275c per 100 kg		185c per 100 kg (U.K.) 230c per 100 kg (N.Z.)
16.01.90 Other	kg	225c per 100 kg		185c per 100 kg (N.Z.)
16.02 Other prepared or preserved meat or meat offal:				
16.02.10 Bacon	kg	1 460c per 100 kg		
16.02.20 Ham	kg	1 460c per 100 kg	1 380c per 100 kg	
16.02.30 Paté de foie gras and foie gras (goose liver paste)	kg	20% or 550c per 100 kg	550c per 100 kg	
16.02.40 Pastes (excluding paté de foie gras and foie gras)	kg	20% or 550c per 100 kg		
16.02.50 Beef in airtight metal containers	kg	1 100c per 100 kg		1 010c per 100 kg (U.K.) 1 060c per 100 kg (N.Z.)
16.02.80 Other, in airtight metal containers	kg	275c per 100 kg		185c per 100 kg (U.K.) 230c per 100 kg (N.Z.)
16.02.90 Other	kg	225c per 100 kg		185c per 100 kg (N.Z.)
16.03 Meat extracts and meat juices; fish ex- tracts	kg	25%		
16.04 Prepared or preserved fish, including caviar and caviar substitutes:				
16.04.10 Fish paste	kg	1 650c per 100 kg with a maximum of 25%		
16.04.20 Caviar	kg	30%		
16.04.25 Caviar substitutes	kg	30%	27%	
16.04.30 Lax (smoked salmon in oil)	kg	30%		
16.04.40 Anchovies	kg	25%		
16.04.50 Sardines in oil, in airtight metal con- tainers	kg	490c per 100 kg net		250c per 100 kg net (U.K.; Canada)
16.04.60 Salmon (excluding lax), in airtight metal containers	kg	550c per 100 kg		275c per 100 kg (U.K.; Canada)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III General	IV Rate of Duty		V Pre-ferential
			M.F.N.		
16.04.80 Other, in airtight metal containers	kg	550c per 100 kg			275c per 100 kg (U.K.; Canada)
16.04.90 Other	kg	550c per 100 kg			
16.05 Crustaceans and molluscs, prepared or preserved:					
16.05.10 Lobster	kg	30%			
16.05.80 Other, in airtight metal containers	kg	550c per 100 kg			275c per 100 kg (U.K.; Canada)
16.05.90 Other	kg	550c per 100 kg			

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

NOTES:

- This Chapter does not cover the following:
 - Sugar confectionery containing cocoa (heading No. 18.06);
 - Chemically pure sugars (excluding sucrose, glucose and lactose) and other products of heading No. 29.43; or
 - Medicaments and other products of Chapter 30.
- Chemically pure sucrose, whatever its origin, is to be classified under heading No. 17.01.
- Flavoured or coloured sugars, syrups and molasses are to be classified under heading No. 17.05.

I Tariff Heading	II Statistical Unit	III General	IV Rate of Duty		V Pre-ferential
			M.F.N.		
17.01 Beet sugar and cane sugar, solid:					
17.01.10 Unrefined, not packed for retail sale	kg	440c per 100 kg			
17.01.50 Refined, not packed for retail sale	kg	440c per 100 kg			
17.01.80 Packed for retail sale	kg	880c per 100 kg			
17.02 Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:					
17.02.10 Lactose	kg	350c per 100 kg	275c per 100 kg		
17.02.20 Glucose, including dextrose	kg	100c per 100 kg			
17.02.30 Golden syrup, maple syrup and palm sugar	kg	99c per 100 kg			
17.02.40 Caramel	kg	free			
17.02.90 Other	kg	350c per 100 kg			
17.03 Molasses, whether or not decolourised	kg	99c per 100 kg			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
17.04 Sugar confectionery, not containing cocoa	kg	30% or 725c per 100 kg		
17.05 Flavoured or coloured sugars, syrups and molasses (excluding fruit juices containing added sugar in any proportion):				
17.05.10 Lactose	kg	350c per 100 kg	275c per 100 kg	
17.05.20 Glucose, including dextrose	kg	100c per 100 kg		
17.05.30 Golden syrup, maple syrup and palm sugar	kg	100c per 100 kg		
17.05.40 Molasses	kg	100c per 100 kg		
17.05.90 Other	kg	880c per 100 kg		

CHAPTER 18

COCOA AND COCOA PREPARATIONS

NOTES:

1. This Chapter does not cover the preparations described in heading No. 19.02, 19.08, 22.02, 22.09 or 30.03 containing cocoa or chocolate.
2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 of this Chapter, other food preparations containing cocoa.
3. Heading No. 18.05 does not include cocoa powder to which milk or peptones have been added.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
18.01 Cocoa beans, whole or broken, raw or roasted:				
18.01.10 Cocoa beans, raw	kg	free		
18.01.20 Cocoa beans, roasted, including cocoa nibs	kg	175c per 100 kg		
18.02 Cocoa shells, husks, skins and other waste	kg	175c per 100 kg		
18.03 Cocoa paste (in bulk or in block), whether or not defatted	kg	360c per 100 kg		
18.04 Cocoa butter (fat or oil)	kg	360c per 100 kg		
18.05 Cocoa powder, unsweetened	kg	460c per 100 kg		
18.06 Chocolate and other food preparations containing cocoa:				
18.06.10 Ice cream and ice cream powder	kg	25% or 550c per 100 kg		
18.06.20 Chocolate and sugar confectionery containing cocoa	kg	30% or 725c per 100 kg		
18.06.90 Other	kg	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR OR STARCH; PASTRYCOOKS' PRODUCTS

NOTES:

1. This Chapter does not cover the following:
 - (a) Preparations of flour, of starch or of malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing 50 per cent or more by mass of cocoa (heading No. 18.06);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (heading No. 23.07); or
 - (c) Medicaments and other products of Chapter 30.
2. In this Chapter the expression "flour" includes the flour of fruits or of vegetables, and products of such flour are to be classified with similar products of cereal flour.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
19.01 Malt extract	kg	15%		
19.02 Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 per cent by mass of cocoa:				
19.02.30 Cornflour packed for retail sale in containers of not less than 4,5 kg net mass each	kg	25% or 275c per 100 kg		20% or 230c per 100 kg (U.K.; N.Z.)
19.02.31 Cornflour packed for retail sale in containers of less than 4,5 kg net mass each	kg	25% or 550c per 100 kg		20% or 460c per 100 kg (U.K.; N.Z.)
19.02.50 Pudding powders and cake powders	kg	30% or 450c per 100 kg		
19.02.90 Other	kg	20%		
19.03 Macaroni, spaghetti and similar products	kg	30% or 420c per 100 kg		
19.04 Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches:				
19.04.10 Tapioca and sago	kg	free		
19.04.50 Substitutes for tapioca and sago	kg	20%		
19.05 Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	kg	25%		20% (U.K.; N.Z.)
19.06 Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	kg	20%		
19.07 Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit:				
19.07.10 Gluten bread	kg	360c per 100 kg		
19.07.90 Other	kg	25% or 725c per 100 kg		
19.08 Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	kg	25% or 725c per 100 kg		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

NOTES:

1. This Chapter does not cover the following:
 - (a) Vegetables or fruit, prepared or preserved by the processes specified in Chapters 7 and 8;
 - (b) Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06);
 - (c) Vegetable or fruit flours (headings Nos. 11.03 and 11.05);
 - (d) Sauces (heading No. 21.04) and soups (heading No. 21.05); or
 - (e) Vegetable or fruit juices to which water has been added (including concentrated juice to which a greater quantity of water than is necessary to reconstitute the original natural juice has been added) and fruit or vegetable juice containing a greater quantity of carbon dioxide than is normally present in such products (heading No. 22.02).
2. The vegetables of headings Nos. 20.01 and 20.02 are those which fall in headings Nos. 07.01 to 07.05 when imported in the states provided for in those headings.
3. (i) Edible plants, parts of plants and roots of plants, conserved in syrup (for example, ginger and angelica) are to be classified with the preserved fruit falling within heading No. 20.06.
(ii) Roasted groundnuts are also to be classified under heading No. 20.06.
4. Tomato juice, the dry mass content of which is 7 per cent or more, is to be classified under heading No. 20.02.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
20.01 Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard:				
20.01.10 Pickles, mustard pickles, chutney and like preparations	kg	660c per 100 kg with a maximum of 25%		
20.01.20 Olives	kg	25%		
20.01.30 Tomatoes, cabbages and cucumbers, including gherkins preserved by vinegar or acetic acid	kg	415c per 100 kg with a maximum of 25%		
20.01.90 Other	kg	20%		
20.02 Vegetables prepared or preserved otherwise than by vinegar or acetic acid:				
20.02.10 Pickles, mustard pickles, chutney and like preparations	kg	660c per 100 kg with a maximum of 25%		
20.02.20 Mushrooms and truffles	kg	20%	free	
20.02.30 Paste, pulp, purée, extract or concentrate, of tomato	kg	25% or 910c per 100 kg		
20.02.40 Tomatoes (excluding paste, pulp, purée, extract or concentrate)	kg	415c per 100 kg		
20.02.50 Cabbages and cucumbers, including gherkins	kg	415c per 100 kg		
20.02.60 Peas, beans and lentils	kg	415c per 100 kg		
20.02.70 Olives	kg	25%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
20.02.80 Asparagus	kg	20 %			
20.02.90 Other	kg	20 %			
20.03 Fruit preserved by freezing, containing added sugar:					
20.03.10 Pulp	kg	30 % with a maximum of 410c per 100 kg			
20.03.20 Bananas, pineapples, oranges and guavas (excluding pulp in each case)	kg	460c per 100 kg			
20.03.30 Peaches, pears, apricots and grapes (excluding pulp in each case)	kg	30 % with a maximum of 450c per 100 kg			
20.03.90 Other	kg	25 % with a maximum of 450c per 100 kg			
20.04 Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised):					
20.04.10 Candied peel	kg	25 % with a maximum of 450c per 100 kg			
20.04.20 Cherries, drained or glacé	kg	460c per 100 kg	free		
20.04.90 Other	kg	30 % or 725c per 100 kg			
20.05 Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar:					
20.05.10 Jams, fruit jellies and marmalades	kg	30 % or 450c per 100 kg			
20.05.90 Other	kg	30 % or 450c per 100 kg			
20.06 Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:					
20.06.10 Ginger preserved in syrup, in containers containing not less than 45 kg net mass each	kg	275c per 100 kg			
20.06.30 Groundnuts	kg	120c per 100 kg	99c per 100 kg		
20.06.40 Nuts	kg	420c per 100 kg			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
20.06.50 Pulp and tamarinds	kg	30% with a maximum of 410c per 100 kg			
20.06.60 Peaches, pears, apricots and grapes (excluding pulp in each case)	kg	30% with a maximum of 450c per 100 kg			
20.06.70 Bananas, pineapples, oranges and guavas (excluding pulp in each case)	kg	460c per 100 kg			
20.06.90 Other	kg	25% with a maximum of 450c per 100 kg			
20.07 Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:					
20.07.05 Citrus juices	litre	25%	20%		
20.07.15 Other fruit juices (including grape must)	litre	25%	20%		
20.07.90 Other	litre	25%			

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

NOTES:

- This Chapter does not cover the following:
 - Mixed vegetables of heading No. 07.04;
 - Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
 - Spices and other products of headings Nos. 09.04 to 09.10; or
 - Yeast put up as a medicament and other products of heading No. 30.03.
- Extracts of the substitutes referred to in Note 1 (b) above are to be classified under heading No. 21.02.
- 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.

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
21.01 Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof:					
21.01.10 Roasted chicory or other roasted coffee substitutes	kg	920c per 100 kg			
21.01.50 Extracts, essences or concentrates	kg	25%			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
21.02 Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of such extracts, essences or concentrates:				
21.02.10 Of coffee or with a basis of coffee	kg	25%		
21.02.20 Of tea or with a basis of tea	kg	25%		
21.02.30 Of maté or with a basis of maté	kg	25%		
21.03 Mustard flour and prepared mustard	kg	730c per 100 kg with a maximum of 30%		
21.04 Sauces; mixed condiments and mixed seasonings	kg	730c per 100 kg with a maximum of 30%		
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	kg	25%		
21.05.20 Soups and broths, in other forms, packed in airtight metal containers	kg	275c per 100 kg		185c per 100 kg (U.K.) 230c per 100 kg (N.Z.)
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		
21.06 Natural yeasts (active or inactive); prepared baking powders:				
21.06.10 Compressed active yeast	kg	3 030c per 100 kg		
21.06.20 Dried active yeast	kg	10 900c per 100 kg		
21.06.30 Other yeast	kg	15%		
21.06.50 Baking powders	kg	30% or 880c per 100 kg		
21.07 Food preparations not elsewhere specified or included:				
21.07.20 Pudding, cake and jelly powders, crystals or squares	kg	30% or 450c per 100 kg		
21.07.30 Peanut butter	kg	120c per 100 kg	99c per 100 kg	
21.07.40 Sweetening substances with a basis of saccharin	kg	440c per kg net	330c per kg net	
21.07.45 Sweetening substances with a basis other than of saccharin	kg	440c per kg		
21.07.50 Ice cream and ice cream mixtures, with added sugar	kg	25% or 550c per 100 kg		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
21.07.55 Ice cream and ice cream mixtures, without added sugar	kg	10%		
21.07.60 Rice, prepared, not packed for retail sale	kg	550c per 100 kg		
21.07.61 Rice, prepared, packed for retail sale	kg	770c per 100 kg		
21.07.70 Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs, not packed for retail sale	kg	10%		
21.07.90 Other	kg	20%		

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

NOTES:

- This Chapter does not cover the following:
 - Sea water (heading No. 25.01);
 - Distilled and conductivity water and water of similar purity (heading No. 28.58);
 - Acetic acid of a concentration exceeding 10 per cent by mass of acetic acid (heading No. 29.14);
 - Medicaments of heading No. 30.03; or
 - Perfumery or toilet preparations (Chapter 33).
- For the purposes of this Schedule alcoholic strength is to be taken to be the percentage of alcohol by volume at a temperature of 15°C. Where the expression "absolute alcohol" is used this means 100 per cent of alcohol by volume.
- Beverages with a basis of wine and an alcoholic strength exceeding 23 per cent of alcohol by volume shall be taken to fall within heading No. 22.09.
- The relative density of beer made from malt is the relative density as ascertained by the prescribed saccharometer at a temperature of 15.6°C and for this purpose 1° of relative density of beer shall be taken as being equal to one-thousandth part of the relative density of distilled water at the same temperature and shall be indicated as 1° of relative density.
- The expression "unfortified wine" shall be taken to mean wine with an alcoholic strength not exceeding 16 per cent of alcohol by volume and the expression "fortified wine" shall be taken to mean wine with an alcoholic strength exceeding 16 per cent of alcohol by volume.
- The expression "still wine" shall be taken to mean wine with a gauge pressure above atmospheric pressure not exceeding 200 kPa at 20°C and the expression "sparkling wine" shall be taken to mean wine with a greater gauge pressure.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
22.01 Waters, including spa waters and aerated waters; ice and snow:				
22.01.10 Mineral waters, including spa and aerated waters	litre	330c per 100 litres		
22.01.90 Other	litre	20%		
22.02 Lemonade, flavoured spa waters and flavoured aerated waters; other non-alcoholic beverages (excluding fruit and vegetable juices falling within heading No. 20.07):				
22.02.10 Lemonade and flavoured mineral and aerated waters	litre	330c per 100 litres		
22.02.20 With a basis of fruit juice	litre	25%	20%	
22.02.90 Other	litre	25%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
22.03 Beer made from malt:				
22.03.10 Stout	litre	990c per 100 litres		380c per 100 litres (Ireland)
22.03.90 Other	litre	990c per 100 litres		
22.04 Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	litre	25%		
22.05 Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:				
22.05.10 Unfortified still wine of a f.o.b. price per litre:				
.10 Not exceeding 33c	litre	2 200c per 100 litres		
.20 Exceeding 33c but not exceeding 66c	litre	2 640c per 100 litres		
.30 Exceeding 66c	litre	3 080c per 100 litres		
22.05.20 Fortified still wine; grape must	litre	2 244c per 100 litres		
22.05.50 Sparkling wine:				
.10 Champagne	litre	5 653c per 100 litres		
.90 Other	litre	4 179c per 100 litres		
22.06 Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	litre	2 244c per 100 litres		
22.07 Other fermented beverages (for example, cider, perry and mead):				
22.07.10 Cider and perry	litre	1 645c per 100 litres		
22.07.20 Raisin wine, industrial grape syrup and industrial "moskonfyt", with fermentation arrested by the addition of alcohol	litre	2 244c per 100 litres		
22.07.90 Other	litre	3 761c per 100 litres		
22.08 Ethyl alcohol or neutral spirits, undenatured, of a strength of not less than 80 per cent alcohol by volume; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:				
22.08.10 Undenatured	litre	31 764c per 100 litres of absolute alcohol		
22.08.20 Denatured	litre	31 764c per 100 litres of absolute alcohol		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre- ferential
		General	M.F.N.		
22.09 Spirits (excluding those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:					
22.09.10 Compound alcoholic preparations (concentrated extracts) for the manufacture of beverages:					
.10 Of an alcoholic strength not exceeding 1,713 per cent alcohol by volume	litre	25%			
.90 Other	litre	31 764c per 100 litres of absolute alcohol			
22.09.20 Liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring ingredients	litre	25% or 8 468c per 100 litres			
22.09.30 Brandy	litre	31 764c per 100 litres of absolute alcohol or 15 420c per 100 litres			
22.09.40 Whisky	litre	31 764c per 100 litres of absolute alcohol or 15 420c per 100 litres			
22.09.50 Rum and arrack	litre	31 764c per 100 litres of absolute alcohol or 15 420c per 100 litres			
22.09.60 Geneva or gin	litre	31 764c per 100 litres of absolute alcohol or 15 420c per 100 litres			
22.09.90 Other	litre	31 764c per 100 litres of absolute alcohol or 15 420c per 100 litres			
22.10 Vinegar and substitutes for vinegar:					
22.10.10 Vinegar	litre	440c per 100 litres			
22.10.20 Vinegar substitutes	litre	44c per 100 litres			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES;
PREPARED ANIMAL FODDER

NOTES:

This Chapter does not cover the following:

- (a) Bloodmeal (heading No. 05.15);
- (b) Bonemeal (heading No. 05.08);
- (c) Coffee husks and skins (heading No. 09.01);
- (d) Bran prepared as breakfast food (heading No. 19.05);
- (e) Cocoa shells, husks, skins or waste (heading No. 18.02);
- (f) Cereal husks (heading No. 12.09); or
- (g) Yeast, inactive or spent (heading No. 21.06).

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
23.01 Flours and meals, of meat, of offals, of fish, of crustaceans or of molluscs, unfit for human consumption; greaves	kg	free		
23.02 Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables:				
23.02.10 Bran of wheat	kg	25c per 100 kg		
23.02.90 Other	kg	free		
23.03 Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues	kg	free		
23.04 Oil-cake and other residues (excluding dregs) resulting from the extraction of vegetable oils	kg	free		
23.05 Wine lees; argol	kg	20%		
23.06 Products of vegetable origin of a kind used for animal food, not elsewhere specified or included	kg	free		
23.07 Sweetened forage; other preparations of a kind used in animal feeding:				
23.07.10 Sweetened forage	kg	free		
23.07.20 Fodder supplements for stock feeding, containing added antibiotics	kg	free		
23.07.30 Dog biscuits	kg	25%		
23.07.40 Prepared bird foods	kg	20% or 180c per 100 kg		
23.07.90 Other	kg	20%		

CHAPTER 24

TOBACCO

NOTES:

1. For the purpose of subheadings Nos. 24.02.10 and 24.02.20 all rolls of tobacco wrapped in paper or in other substances (excluding tobacco) shall be classified as cigarettes. All rolls of tobacco wrapped in tobacco shall be classified as cigars.
2. For the purpose of subheading No. 24.02.40 "cigarette tobacco" means:
 - (a) Any tobacco cut into strips less than 1 mm in width;
 - (b) Any cut tobacco described or offered for sale as tobacco for making into cigarettes; or
 - (c) A mixture of any cut tobacco with tobacco as defined in paragraph (a) or (b) of this Note.
3. For the purpose of subheading No. 24.02.70 "pipe tobacco" means:
 - (a) Any tobacco cut into strips of 1 mm in width or more;
 - (b) Any tobacco described or offered for sale as tobacco for smoking in a pipe;

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

- (c) A mixture of any tobacco (excluding cigarette tobacco as defined in Note 2) with tobacco as defined in paragraph (a) or (b) of this Note; or
 (d) Any tobacco as defined in paragraph (a), (b) or (c) of this Note in the form of cake, plug or stick tobacco, but not roll tobacco.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
24.01 Unmanufactured tobacco; tobacco refuse:				
24.01.10 Unmanufactured tobacco	kg	77c per kg		
24.01.50 Tobacco refuse	kg	77c per kg		
24.02 Manufactured tobacco; tobacco extracts and essences:				
24.02.10 Cigars	kg	110c per kg net		
24.02.20 Cigarettes	no. and kg	205c per 1 000		
24.02.30 Snuff	kg	88c per kg		
24.02.40 Cigarette tobacco	kg	40c per kg		
24.02.70 Pipe tobacco	kg	85% or 287c per kg net		
24.02.80 Other manufactured tobacco	kg	85% or 287c per kg net		
24.02.90 Extracts and essences of tobacco	kg	20%		

SECTION V

MINERAL PRODUCTS

CHAPTER 25

SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

NOTES:

- Except where the context otherwise indicates, the headings of this Chapter are to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or by other mechanical or physical processes (excluding crystallization) but not calcined or subjected to any further process (excluding a process specially mentioned in any heading in respect of the goods described therein).
- This Chapter does not cover the following:
 - Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02);
 - Ferrous earth colours containing 70 per cent or more by mass of combined iron evaluated as Fe_2O_3 (heading No. 28.23);
 - Medicaments and other products of Chapter 30;
 - Perfumery, cosmetics or toilet preparations of heading No. 33.06;
 - 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);
 - Precious or semi-precious stones and their grit or powder (Chapter 71);
 - Cultured sodium chloride crystals (excluding optical elements) with a mass of not less than 2.5 g each, of heading No. 38.19; optical elements of sodium chloride (heading No. 90.01); or
 - Writing or drawing chalks, tailors' or billiards chalks (heading No. 98.05).

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
25.01 Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:				
25.01.10 Table salt packed for retail sale	kg	30% or 30c per 100 kg		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
25.01.20 Pure sodium chloride	kg	30% or 30c per 100 kg		
25.01.90 Other	kg	30% or 30c per 100 kg		
25.02 Iron pyrites, unroasted	kg	free		
25.03 Sulphur of all kinds (excluding sublimed sulphur, precipitated sulphur and colloidal sulphur)	kg	free		
25.04 Natural graphite	kg	free		
25.05 Natural sands of all kinds, whether or not coloured (excluding metal-bearing sands falling within heading No. 26.01)	kg	free		
25.06 Quartz (excluding natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	kg	free		
25.07 Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined (excluding expanded clays falling within heading No. 68.07); mullite; chamotte and dinas earths	kg	free		
25.08 Chalk	kg	free		
25.09 Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides	kg	15%		
25.10 Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk	kg	free		
25.11 Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined (excluding barium oxide):				
25.11.10 Natural barium sulphate (barytes)	kg	free		
25.11.20 Natural barium carbonate (witherite)	kg	free		
25.12 Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent relative density of 1 or less	kg	free		
25.13 Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:				
25.13.10 Pumice stone	kg	free		
25.13.20 Emery; natural corundum	kg	free		
25.13.90 Other	kg	free		
25.14 Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	kg	free		
25.15 Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent relative density of 2,5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing	kg	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
25.16 Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing	kg	free		
25.17 Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16:				
25.17.10 Marble chippings or powder	kg	20%	15%	
25.17.90 Other	kg	free		
25.18 Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)	kg	free		
25.19 Natural magnesium carbonate (magnesite), whether or not calcined (excluding magnesium oxide):				
25.19.10 Calcined	kg	15%		
25.19.20 Not calcined	kg	15%		
25.20 Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured (excluding plasters specially prepared for use in dentistry)	kg	free		
25.21 Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	kg	free		
25.22 Quicklime, slaked lime and hydraulic lime (excluding calcium oxide and hydroxide):				
25.22.10 Quicklime	kg	free		
25.22.20 Slaked lime	kg	free		
25.22.30 Hydraulic lime	kg	free		
25.23 Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker	kg	free		
25.24 Asbestos	kg	10%		
25.25 Meerscham (whether or not in polished pieces) and amber; agglomerated meerscham and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet	kg	free		
25.26 Mica, including splittings; mica waste	kg	20%		
25.27 Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc:				
25.27.10 Talc	kg	15%		
25.27.90 Other	kg	15%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	IV M.F.N.	V Pre-ferential
25.28 Natural cryolite and natural chiolite	kg	free		
25.29 Natural arsenic sulphides	kg	free		
25.30 Crude natural borates and concentrates thereof (calcined or not) (excluding borates separated from natural brine); crude natural boric acid containing not more than 85 per cent of H ₂ BO ₃ calculated on the dry mass	kg	free		
25.31 Felspar, leucite, nepheline and nepheline syenite; fluorspar	kg	free		
25.32 Strontianite (whether or not calcined) (excluding strontium oxide); mineral substances not elsewhere specified or included; broken pottery:				
25.32.10 Strontianite	kg	free		
25.32.20 Infusorial earths	kg	free		
25.32.30 Lithium ore	kg	free		
25.32.90 Other	kg	10%		

CHAPTER 26

METALLIC ORES, SLAG AND ASH

NOTES:

- This Chapter does not cover the following:
 - Slag and similar industrial waste prepared as macadam (heading No. 25.17);
 - Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
 - Basic slag of Chapter 31;
 - Slag wool, rock wool or similar mineral wools (heading No. 68.07);
 - Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemers and other waste and scrap, of precious metal (heading No. 71.11); or
 - Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
- For the purposes of heading No. 26.01, the term "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 28.50 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. The heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
- Heading No. 26.03 is to be taken to apply only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	IV M.F.N.	V Pre-ferential
26.01 Metallic ores and concentrates and roasted iron pyrites:				
26.01.10 Of iron (excluding roasted iron pyrites)	kg	10%		
26.01.20 Roasted iron pyrites	kg	free		
26.01.25 Of copper	kg	free		
26.01.30 Of nickel	kg	10%		
26.01.35 Bauxite and concentrates	kg	free		
26.01.40 Of lead	kg	10%		
26.01.45 Of zinc	kg	10%		
26.01.50 Of tin	kg	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Pre-ferential
26.01.55 Of manganese	kg	10%		
26.01.60 Of chromium	kg	10%		
26.01.65 Of tungsten	kg	free		
26.01.69 Of titanium (ilmenite)	kg	free		
26.01.70 Of vanadium, molybdenum or tantalum	kg	10%	free	
26.01.71 Of zirconium	kg	free		
26.01.75 Of silver, platinum or other metals of the platinum group	kg	free		
26.01.80 Of uranium or thorium	kg	10%		
26.01.85 Of gold	kg	free		
26.01.90 Other	kg	10%		
26.02 Slag, dross, scalings and similar waste from the manufacture of iron or steel:				
26.02.10 Blast furnace dust	kg	free		
26.02.90 Other	kg	free		
26.03 Ash and residues (excluding those from the manufacture of iron or steel), containing metals or metallic compounds	kg	free		
26.04 Other slag and ash, including kelp	kg	free		

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION;
BITUMINOUS SUBSTANCES; MINERAL WAXES

NOTES:

- This Chapter does not cover the following:
 - Separate chemically defined organic compounds, excluding chemically pure methane and propane which are to be classified in heading No. 27.11;
 - Medicaments falling within heading No. 30.03; or
 - Mixed unsaturated hydrocarbons falling within heading No. 33.01, 33.02, 33.04 or 38.07.
- Heading No. 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature coal tar or other mineral tars, by processing petroleum or by any other process, provided the mass of the aromatic constituents exceeds the mass of the non-aromatic constituents.
- References in heading No. 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting of mixed unsaturated hydrocarbons, obtained by any process, provided the mass of the non-aromatic constituents exceeds the mass of the aromatic constituents.
- Heading No. 27.13 is to be taken to include not only paraffin wax and the other products specified therein, but also similar products obtained by synthesis or by other processes.
- If any goods mentioned in subheading No. 27.07.50, 27.07.60, 27.07.70, 27.07.80, 27.07.90, 27.10.20, 27.10.30, 27.10.40 or 27.10.50 are mixed with:
 - Any goods not mentioned in the said subheadings such mixing shall not affect their classification under the said subheading provided such mixture is suitable for the same use as the goods mentioned in the said subheading; or
 - Any other goods mentioned in any of the said subheadings such mixture shall be classified under the subheading relating to the goods which predominate in the mixture on a mass basis unless the mixture is deemed to constitute goods classifiable under any subheading which does not relate to any of the constituents.
- In this Chapter the following expressions shall be deemed to refer to hydrocarbon oils which are liquid at normal temperature and pressure and which comply with one or more of the specifications hereunder assigned thereto or with any other specifications accepted or determined by the Secretary, provided the principal use of such oils is considered by the Secretary in every case to be as specified hereunder in respect of such oils:

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972.

- (a) "Aviation spirit"—
Principal use: Fuel in aircraft with spark ignition piston engines.
Distillation: Not less than 50 per cent (vol.) distils over up to 105°C, or not less than 90 per cent (vol.) distils over up to 135°C.
Density at 20°C: Not exceeding 0,725 1 kg per litre.
- (b) "Petrol"—
Principal use: Fuel in road vehicles or tractors with spark ignition piston engines.
Distillation: Not less than 50 per cent (vol.) distils over up to 135°C, or not less than 90 per cent (vol.) distils over up to 195°C.
Density at 20°C: Not exceeding 0,755 3 kg per litre.
- (c) "Aviation kerosene"—
Principal use: Fuel in aircraft with jet propulsion engines (with or without propellers).
Distillation: Not less than 50 per cent (vol.) distils over up to 205°C, or not less than 90 per cent (vol.) distils over up to 250°C.
Density at 20°C: Not exceeding 0,820 7 kg per litre.
Flash point (closed test at sea level): Minimum 37,7°C.
- (d) "Power kerosene"—
Principal use: Fuel in spark ignition piston engines.
Distillation: Not less than 50 per cent (vol.) distils over up to 200°C, or not less than 90 per cent (vol.) distils over up to 220°C.
Density at 20°C: Not exceeding 0,845 7 kg per litre.
Flash point (closed test at sea level): From 21°C to 43°C, inclusive.
- (e) "Illuminating or heating kerosene"—
Principal use: For illuminating or heating.
Distillation: Not less than 50 per cent (vol.) distils over up to 210°C, or not less than 90 per cent (vol.) distils over up to 250°C.
Density at 20°C: Not exceeding 0,815 7 kg per litre.
Flash point (closed test at sea level): From 33°C to 66°C, inclusive.
Gross calorific value per kg: Minimum 46,054 752 × 10⁶ joules.
- (f) "White spirit"—
Principal use: Industrial purposes.
Distillation: Not less than 50 per cent (vol.) distils over up to 175°C, or not less than 90 per cent (vol.) distils over up to 200°C.
Density at 20°C: Not exceeding 0,795 6 kg per litre.
Flash point (closed test at sea level): Minimum 37,7°C.
- (g) "Distillate fuels" (for example, gas oil and diesel oil)—
Principal use: Fuel in compression ignition piston engines.
Distillation: Not less than 50 per cent (vol.) distils over up to 280°C, or not less than 90 per cent (vol.) distils over up to 360°C.
Density at 20°C: Less than 0,915 8 kg per litre.
Flash point (closed test at sea level): Minimum 66°C.
Gross calorific value per kg: Minimum 43,030 955 × 10⁶ joules.
Kinematic viscosity at 37,7°C: Not higher than 9 mm² per second.
- (h) "Residual fuel oils"—
Principal use: Fuel in furnaces.
Density at 20°C: Minimum 0,915 8 kg per litre.
Flash point (closed test at sea level): Minimum 66°C.
Gross calorific value per kg: Maximum 44,659 153 × 10⁶ joules.
Kinematic viscosity at 37,7°C: Higher than 9 mm² per second.
Asphaltenes: More than 1 per cent by mass.

7. The volume of any product of this Chapter and similar hydrocarbons of Chapter 29, not packed, shall be measured at 20°C.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
27.01 Coal; briquettes, ovoids and similar solid fuels manufactured from coal:				
27.01.10 Coal	kg	free		
27.01.20 Solid fuel manufactured from coal	kg	free		
27.02 Lignite, whether or not agglomerated:				
27.02.10 Lignite, not agglomerated	kg	free		
27.02.20 Lignite, agglomerated	kg	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
27.03 Peat (including peat litter), whether or not agglomerated	kg	free		
27.04 Coke and semi-coke of coal, of lignite or of peat	kg	free		
27.05 Retort carbon; coal gas, water gas, producer gas and similar gases:				
27.05.10 Retort carbon	kg	10%		
27.05.20 Coal gas, water gas, producer gas and similar gases	kg	10%		
27.06 Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products	kg	20%		
27.07 Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter:				
27.07.10 Tar oils and creosote oils	kg	free		
27.07.20 Naphthalene, crude	kg	free		
27.07.25 White spirit, including mineral turpentine	litre	free		
27.07.30 Cresylic acid and other tar acids, cresols and like products	litre	20%	15%	
27.07.40 Pyridine basis	litre	10%		
27.07.50 Petrol and aviation spirit	litre	1 004c per 1 000 litres		
27.07.60 Aviation kerosene, power kerosene and illuminating or heating kerosene	litre	183c per 1 000 litres		
27.07.70 Distillate fuels (for example, gas oil and diesel oil)	litre	183c per 1 000 litres		
27.07.80 Residual fuel oils	litre	183c per 1 000 litres		
27.07.90 Other	litre	3 166c per 1 000 litres		
27.08 Pitch and pitch coke, obtained from coal tar or from other mineral tars:				
27.08.10 Pitch	kg	20%		
27.08.30 Pitch coke	kg	free		
27.09 Petroleum oils and oils obtained from bituminous minerals, crude	litre	free		
27.10 Petroleum oils and oils obtained from bituminous minerals (excluding crude oil); preparations not elsewhere specified or included, containing not less than 70 per cent by mass of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:				
27.10.10 Petroleum oils, partly refined, including crude oils of which certain lighter fractions have been removed by distillation ("topped crudes")	litre	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
27.10.15 Mixed alkylenes (mixed unsaturated hydrocarbons)	litre	10%		
27.10.20 Petrol, aviation spirit and aviation kerosene	litre	91c per 1 000 litres		
27.10.30 Power kerosene and illuminating or heating kerosene	litre	183c per 1 000 litres		
27.10.35 White spirit, including mineral turpentine	litre	free		
27.10.40 Distillate fuels (for example, gas oil and diesel oil)	litre	183c per 1 000 litres		
27.10.50 Residual fuel oils	litre	183c per 1 000 litres		
27.10.55 Lubricating greases	kg	180c per 100 kg with a maximum of 15%		
27.10.60 Prepared lubricating oils in containers of less than 5 litres each	litre	15%		
27.10.65 Prepared lubricating oils in larger containers or in bulk	litre	55c per 100 litres with a maximum of 8%		
27.10.67 Base oils for prepared lubricating oil, manufactured by the re-refining of used lubricating oil or other used oil	litre	55c per 100 litres with a maximum of 8%		
27.10.68 Other base oils for prepared lubricating oil	litre	10c per 100 litres with a maximum of 8%		
27.10.70 Transformer oil and cable oil	litre	free		
27.10.75 Other insulating or dielectric oils	litre	15%		
27.10.80 Hydraulic transmission fluids	litre	15%		
27.10.85 Technical white oil	litre	20%		
27.10.90 Other	litre	3 166c per 1 000 litres		
27.11 Petroleum gases and other gaseous hydrocarbons:				
27.11.10 Propane	kg	10%		
27.11.90 Other	kg	10%		
27.12 Petroleum jelly:				
27.12.10 Packed for retail sale	kg	40%	20%	
27.12.90 Other	kg	15%	12,5%	
27.13 Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured:				
27.13.10 Paraffin wax	kg	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
27.13.20 Micro-crystalline wax	kg	free			
27.13.30 Montan wax	kg	15%			
27.13.40 Scale wax	kg	free			
27.13.50 Slack wax	kg	free			
27.13.90 Other	kg	15%			
27.14 Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:					
27.14.10 Petroleum bitumen containing less than 60 per cent by mass of mineral matter	kg	10%			free (Ce.; U.K.; U.K. Col., Prot. and Mandates)
27.14.20 Petroleum bitumen containing not less than 60 per cent by mass of mineral matter	kg	10%			
27.14.30 Petroleum coke	kg	free			
27.14.90 Other	kg	10%			
27.15 Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands:					
27.15.10 Bitumen and asphalt, containing less than 60 per cent by mass of mineral matter	kg	10%			free (Ce.; U.K.; U.K. Col., Prot. and Mandates)
27.15.20 Bitumen and asphalt, containing not less than 60 per cent by mass of mineral matter	kg	10%			
27.15.30 Asphaltic rock containing by mass not less than 7 per cent of bituminous matter and not less than 60 per cent of mineral matter of which not less than 90 per cent by mass is calcium carbonate	kg	10%			free (Ce.; U.K.; U.K. Col., Prot. and Mandates)
27.15.40 Other asphaltic rock	kg	10%			
27.15.50 Bituminous shale and tar sands	kg	free			
27.16 Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch, including bituminous emulsions, mastics and cut-backs:					
27.16.10 Emulsions	kg	20%			
27.16.20 Mastics	kg	20%			
27.16.90 Other	kg	free			

SECTION VI

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

NOTES:

- (a) Goods (excluding radio-active ores) answering to a description in heading No. 28.50 or 28.51 are to be classified under those headings and under no other heading of this Schedule.
(b) Subject to the provisions of paragraph (a) above, goods answering to a description in heading No. 28.49 or 28.52 are to be classified under those headings and under no other heading of this Section.
- Subject to the provisions of Note 1 above, goods classifiable under heading No. 30.03, 30.04, 30.05, 32.09, 33.06, 35.06, 37.08 or 38.11 by reason of being put up in measured doses or put up for sale by retail are to be classified under those headings and under no other heading of this Schedule.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

CHAPTER 28

INORGANIC CHEMICALS; ORGANIC AND INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE EARTH METALS, OF RADIO-ACTIVE ELEMENTS AND OF ISOTOPES

NOTES:

1. Except where their context or these Notes otherwise indicate, the headings of this Chapter are to be taken to apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) Products mentioned in paragraph (a) above dissolved in water;
 - (c) Products mentioned in paragraph (a) above dissolved in solvents (excluding water) provided the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for reasons of transport and the solvent does not render the product particularly suitable for some types of use rather than for general use;
 - (d) The products mentioned in paragraphs (a), (b) and (c) above with an added stabiliser necessary for their preservation or for their transport;
 - (e) The products mentioned in paragraph (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided the additions do not render the product particularly suitable for some types of use rather than for general use.
2. In addition to dithionites stabilised with organic substances and to sulphonylates (heading No. 28.36), carbonates and percarbonates of inorganic bases (heading No. 28.42), cyanides and complex cyanides of inorganic bases (heading No. 28.43), fulminates, cyanates and thiocyanates of inorganic bases (heading No. 28.44), organic products included in headings Nos. 28.49 to 28.52 and metal and non-metal carbides (heading No. 28.56), only the following compounds of carbon are also to be classified under this Chapter:
 - (a) Oxides of carbon; hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.13);
 - (b) Oxyhalides of carbon (heading No. 28.14);
 - (c) Carbon disulphide (heading No. 28.15);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.48);
 - (e) Solid hydrogen peroxide (heading No. 28.54), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.58) (excluding calcium cyanamide containing not more than 25 per cent by mass of nitrogen, calculated on the dry anhydrous product (Chapter 31)).
3. This Chapter does not cover the following:
 - (a) Sodium chloride or other mineral products falling within Section V;
 - (b) Organo-inorganic compounds (excluding those mentioned in Note 2 above);
 - (c) Products mentioned in Note 1, 2, 3 or 4 of Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, falling within heading No. 32.07;
 - (e) Artificial graphite (heading No. 38.01); activated carbon (heading No. 38.03); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; cultured crystals (excluding optical elements) with a mass of not less than 2.5 g each, of magnesium oxide or of the halides of the alkali metals or of the alkaline-earth metals, of heading No. 38.19;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.04), and precious metals falling within Chapter 71;
 - (g) The metals, whether or not chemically pure, falling within any heading of Section XV; or
 - (h) Optical elements, for example, of magnesium oxide or of the halides of the alkali metals or of the alkaline-earth metals (heading No. 90.01).
4. Chemically defined complex acids consisting of a non-metal acid falling within sub-Chapter II and a metallic acid falling within sub-Chapter IV are to be classified under heading No. 28.13.
5. Headings Nos. 28.29 to 28.48 inclusive are to be taken to apply only to metallic salts, to ammonium salts or to peroxy salts. Except where the context otherwise indicates, double or complex salts are to be classified under heading No. 28.48.
6. Heading No. 28.50 is to be taken to apply only to:
 - (a) The following fissile chemical elements and isotopes: natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes;
 - (b) The following radio-active chemical elements: technetium, promethium, polonium, astatine, radon, francium, radium, actinium, protactinium, neptunium, americium and other elements of higher atomic number;
 - (c) All other radio-active isotopes, natural or artificial, including those of the precious metals and of the base metals of Sections XIV and XV;
 - (d) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined and whether or not mixed together;
 - (e) Alloys (excluding ferro-uranium), dispersions and cermets, containing any of these elements or isotopes or their inorganic or organic compounds;
 - (f) Nuclear reactor cartridges, spent or irradiated.

The term "isotopes" mentioned above and in headings Nos. 28.50 and 28.51 includes "enriched isotopes", but does not include chemical elements which occur in nature as pure isotopes nor uranium depleted in U235.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

7. Heading No. 28.55 is to be taken to include ferro-phosphorus containing 15 per cent or more by mass of phosphorus and to include phosphor copper containing more than 8 per cent by mass of phosphorus.
8. Chemical elements (for example, silicon 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.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
SUB-CHAPTER 1				
CHEMICAL ELEMENTS				
28.01 Halogens (fluorine, chlorine, bromine and iodine):				
28.01.10 Bromine	kg	free		
28.01.20 Chlorine	kg	10%		
28.01.90 Other	kg	10%		
28.02 Sulphur, sublimed or precipitated; colloidal sulphur	kg	free		
28.03 Carbon (including carbon black)	kg	15%		
28.04 Hydrogen, rare gases and other non-metals:				
28.04.10 Oxygen	kg	10%		
28.04.20 Nitrogen	kg	10%		
28.04.30 Hydrogen and rare gases	kg	10%		
28.04.40 Tellurium; silicon	kg	free		
28.04.50 Arsenic	kg	free		
28.04.90 Other	kg	10%		
28.05 Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof; mercury:				
28.05.10 Mercury	kg	free		
28.05.90 Other	kg	free		
SUB-CHAPTER II				
INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS				
28.06 Hydrochloric acid and chlorosulphuric acid	kg	20%	15%	
28.07 Sulphur dioxide	kg	free		
28.08 Sulphuric acid; oleum	kg	20%	15%	
28.09 Nitric acid; sulphonitric acids	kg	20%	15%	
28.10 Phosphorous pentoxide; phosphoric acids (meta-, ortho- and pyro-):				
28.10.10 Phosphorous pentoxide	kg	10%		
28.10.50 Phosphoric acids (meta-, ortho- and pyro-)	kg	20%	15%	
28.11 Arsenic trioxide, arsenic pentoxide and acids of arsenic	kg	free		
28.12 Boric acid and boric oxide:				
28.12.10 Boric acid	kg	free		
28.12.30 Boric oxide	kg	10%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
28.13 Other inorganic acids and oxygen compounds of non-metals (excluding water):				
28.13.10 Nitrous oxide	kg	10%		
28.13.20 Carbon dioxide (carbonic acid gas)	kg	free		
28.13.30 Silicon dioxide (silica)	kg	free		
28.13.70 Hydrofluoric acid, bromic acid and other inorganic acids	kg	20%	15%	
28.13.80 Hydrogen sulphide, carbon monoxide and other oxygen compounds of non-metals	kg	10%		
SUB-CHAPTER III				
HALOGEN COMPOUNDS AND SULPHUR COMPOUNDS, OF NON-METALS				
28.14 Halides, oxyhalides and other halogen compounds of non-metals	kg	10%		
28.15 Sulphides of non-metals; phosphorous trisulphide:				
28.15.10 Carbon disulphide	kg	free		
28.15.90 Other	kg	10%		
SUB-CHAPTER IV				
INORGANIC BASES AND METALLIC OXIDES, HYDROXIDES AND PEROXIDES				
28.16 Ammonia, anhydrous or in aqueous solution	kg	3%		
28.17 Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:				
28.17.10 Sodium hydroxide	kg	20%		
28.17.70 Potassium hydroxide	kg	free		
28.17.90 Peroxides of sodium or potassium	kg	10%		
28.18 Oxides, hydroxides and peroxides, of strontium, barium or magnesium:				
28.18.10 Of strontium	kg	10%		
28.18.20 Of barium	kg	free		
28.18.30 Of magnesium	kg	10%		
28.19 Zinc oxide and zinc peroxide	kg	15%		
28.20 Aluminium oxide and hydroxide; artificial corundum:				
28.20.10 Aluminium oxide and hydroxide (including alumina gel)	kg	10%		
28.20.50 Artificial corundum	kg	free		
28.21 Chromium oxides and hydroxides:				
28.21.10 Chromic oxide (including chrome oxide green)	kg	25%		
28.21.20 Chromium trioxide (chromic acid)	kg	15% or 2 200c per 100 kg less 40 per cent of the f.o.b. price		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
28.21.30 Chromium hydroxides	kg	15%		
28.22 Manganese oxides	kg	free		
28.23 Iron oxides and hydroxides; earth colours containing 70 per cent or more by mass of combined iron evaluated as Fe_2O_3 :				
28.23.10 Iron oxides	kg	10%		
28.23.20 Iron hydroxides	kg	15%		
28.23.50 Earth colours	kg	15%		
28.24 Cobalt oxides and hydroxides	kg	15%		
28.25 Titanium oxides	kg	40%	15%	
28.26 Tin oxides (stannous oxide and stannic oxide)	kg	10%		
28.27 Lead oxides; red lead and orange lead:				
28.27.10 Litharge	kg	free		
28.27.20 Lead dioxide	kg	10%		
28.27.90 Other (including red lead and orange lead)	kg	15%		
28.28 Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides:				
28.28.10 Calcium oxide and calcium hydroxide	kg	free		
28.28.20 Antimony oxide, nickel oxide and copper oxide	kg	15%		
28.28.90 Other	kg	10%		
SUB-CHAPTER V				
METALLIC SALTS AND PEROXYSALTS, OF INORGANIC ACIDS				
28.29 Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts:				
28.29.10 Sodium fluoride	kg	free		
28.29.20 Sodium-aluminium fluoride	kg	free		
28.29.90 Other	kg	10%		
28.30 Chlorides and oxychlorides:				
28.30.10 Ammonium chloride	kg	3%		
28.30.20 Calcium chloride, magnesium chloride, anhydrous ferric chloride (perchloride of iron) and titanium tetrachloride	kg	free		
28.30.90 Other	kg	10%		
28.31 Chlorites and hypochlorites:				
28.31.20 Chloride of lime with an available chlorine content not exceeding 40 per cent by mass	kg	20%		
28.31.30 Other hypochlorites	kg	5%		
28.31.90 Other	kg	10%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
28.32 Chlorates and perchlorates:				
28.32.10 Sodium chlorate, potassium chlorate and calcium chlorate	kg	free		
28.32.20 Ammonium perchlorate	kg	3%	free	
28.32.90 Other	kg	10%		
28.33 Bromides, oxybromides, bromates and perbromates, and hypobromites	kg	10%		
28.34 Iodides, oxyiodides, iodates and periodates:				
28.34.10 Calcium iodate; potassium iodide	kg	free		
28.34.90 Other	kg	10%		
28.35 Sulphides; polysulphides:				
28.35.10 Sodium sulphide	kg	free		
28.35.90 Other	kg	10%		
28.36 Dithionites (including those stabilised with organic substances); sulphonylates	kg	10%		
28.37 Sulphites and thiosulphates:				
28.37.10 Sulphites of potassium, calcium and sodium	kg	free		
28.37.90 Other	kg	10%		
28.38 Sulphates (including alums) and persulphates:				
28.38.10 Barium sulphate; magnesium sulphate; zinc sulphate; aluminium sulphate; copper sulphate; manganese sulphate	kg	free		
28.38.20 Aluminium-ammonium sulphate; aluminium-sodium sulphate; aluminium-potassium sulphate; alum	kg	free		
28.38.30 Nickel sulphate	kg	25%		
28.38.90 Other	kg	10%		
28.39 Nitrites and nitrates	kg	free		
28.40 Phosphites, hypophosphites and phosphates:				
28.40.05 Triammonium orthophosphate; calcium phosphate (di- and tribasic)	kg	free		
28.40.20 Sodium phosphate, monobasic; disodium phosphate; sodium metaphosphate; sodium hexametaphosphate; sodium phosphate, tribasic	kg	free		
28.40.30 Acid sodium pyrophosphate and mono-calcium phosphate	kg	30% or 360c per 100 kg		
28.40.90 Other	kg	10%		
28.41 Arsenites and arsenates	kg	free		
28.42 Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:				
28.42.10 Ammonium carbonate, including commercial ammonium carbonate	kg	3%		
28.42.20 Sodium carbonate, crystallised (washing soda)	kg	75c per 100 kg		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
28.42.30 Sodium carbonate, calcined (soda ash)	kg	free		
28.42.40 Sodium bicarbonate	kg	free		
28.42.45 Sodium sesquicarbonate	kg	free		
28.42.50 Other sodium carbonates	kg	45c per 100 kg		
28.42.60 Magnesium carbonate	kg	15%		
28.42.70 Lead carbonate, basic (white lead)	kg	195c per 100 kg		175c per 100 kg (U.K.; Canada)
28.42.90 Other	kg	free		
28.43 Cyanides and complex cyanides	kg	free		
28.44 Fulminates, cyanates and thiocyanates:				
28.44.10 Fulminates	kg	free		
28.44.20 Cyanates	kg	10%		
28.44.30 Thiocyanates (sulphocyanides):				
.10 Potassium	kg	free		
.90 Other	kg	free		
28.45 Silicates; commercial sodium and potassium silicates:				
28.45.10 Of magnesium (excluding magnesium trisilicate)	kg	15%		
28.45.15 Magnesium trisilicate	kg	20% or 6 000c per 100 kg less 50 per cent of the f.o.b. price		
28.45.20 Of potassium (including commercial potassium silicate)	kg	free		
28.45.30 Of sodium (including commercial sodium silicate):				
.10 Sodium metasilicate pentahydrate	kg	20%		
.90 Other	kg	free		
28.45.90 Other	kg	10%		
28.46 Borates and perborates:				
28.46.10 Sodium borates (including borax)	kg	free		
28.46.90 Other	kg	10%		
28.47 Salts of metallic acids (for example, chromates, permanganates, stannates):				
28.47.10 Sodium aluminate; sodium dichromate; potassium dichromate	kg	free		
28.47.20 Sodium permanganate; potassium permanganate	kg	free		
28.47.30 Barium chromate; lead chromate; zinc chromate; strontium chromate	kg	25%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
28.47.90 Other	kg	10%		
28.48 Other salts and peroxysalts of inorganic acids (excluding azides)	kg	10%		
SUB-CHAPTER VI				
MISCELLANEOUS				
28.49 Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals (including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined):				
28.49.10 Silver nitrate	kg	free		
28.49.20 Platinum chloride (chloroplatinic acid)	kg	free		
28.49.30 Rhodium trichloride	kg	free		
28.49.90 Other	kg	10%		
28.50 Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds		free		
28.51 Isotopes and their compounds, inorganic or organic, whether or not chemically defined (excluding isotopes and compounds falling within heading No. 28.50)		free		
28.52 Compounds, inorganic or organic, of thorium, of uranium depleted in U235, of rare earth metals, of yttrium or of scandium, whether or not mixed together		free		
28.53 Liquid air (whether or not rare gases have been removed); compressed air	kg	10%		
28.54 Hydrogen peroxide (including solid hydrogen peroxide)	kg	5%		
28.55 Phosphides	kg	10%		
28.56 Carbides (for example, silicon carbide, boron carbide, metal carbides):				
28.56.10 Silicon carbide	kg	free		
28.56.20 Calcium carbide	kg	110c per 100 kg		
28.56.30 Tungsten carbide; tantalum carbide; titanium carbide; vanadium carbide	kg	10%		
28.56.90 Other	kg	10%		
28.57 Hydrides, nitrides and azides, silicides and borides:				
28.57.10 Calcium silicide	kg	free		
28.57.90 Other	kg	10%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
28.58 Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams (excluding amalgams of precious metals):				
28.58.10 Distilled water, conductivity water and water of similar purity	kg	20%		
28.58.20 Calcium cyanamide	kg	free		
28.58.90 Other	kg	10%		

CHAPTER 29

ORGANIC CHEMICALS

NOTES:

- Except where the context otherwise indicates, the headings of this Chapter are to be taken to apply only to:
 - Separate chemically defined organic compounds, whether or not containing impurities;
 - Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), excluding mixtures of acyclic hydrocarbon isomers (excluding stereoisomers), whether or not saturated (Chapter 27);
 - The products of headings Nos. 29.38 to 29.42 inclusive, or the sugar ethers and sugar esters, and their salts, of heading No. 29.43, or the products of heading No. 29.44, whether or not chemically defined;
 - Products mentioned in (a), (b) or (c) above dissolved in water;
 - Products mentioned in (a), (b) or (c) above dissolved in solvents (excluding water) provided the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;
 - The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;
 - 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;
 - Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.
- This Chapter does not cover the following:
 - Goods falling within heading No. 15.04, or glycerol (heading No. 15.11);
 - Ethyl alcohol (heading No. 22.08 or 22.09);
 - Methane and propane (heading No. 27.11);
 - The compounds of carbon mentioned in Note 2 of Chapter 28;
 - Urea (heading No. 31.02 or 31.05 as the case may be);
 - Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes or other colouring matter put up in forms or packings of a kind sold by retail (heading No. 32.09);
 - Metaldehyde, hexamethylenetetramine and similar substances put up in the form of tablets, sticks or similar forms for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 300 ml (heading No. 36.08);
 - Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; or
 - Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).
- Goods which could be included in two or more of the headings of this Chapter are to be classified under the heading which is the latest of those headings according to numbering.
- In headings Nos. 29.03 to 29.05, 29.07 to 29.10 and 29.12 to 29.21 inclusive, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives is to be taken to include a reference to any combinations of these derivatives (for example, sulphohalogenated, nitrohalogenated, nitrosulphonated and nitrosulphohalogenated derivatives).
 - Nitro and nitroso groups are not to be taken as nitrogen-functions for the purpose of heading No. 29.30.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

5. (a) The esters of acid-function organic compounds falling within sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified under the heading which according to numbering is placed last in the sub-Chapters.
- (b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified with the corresponding acid-function compounds.
- (c) The salts of the esters referred to in paragraph (a) or (b) above with inorganic bases are to be classified with the corresponding esters.
- (d) The salts of other acid- or phenol-function organic compounds falling within sub-Chapters I to VII with inorganic bases are to be classified with the corresponding acid- or phenol-function organic compounds.
- (e) Halides of carboxylic acids are to be classified with the corresponding acids.
6. (a) The compounds of headings Nos. 29.31 to 29.34 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.
- (b) Heading No. 29.31 (organo-sulphur compounds) and heading No. 29.34 (other organo-inorganic compounds) are to be taken not to include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur and the atoms of halogens which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
7. Heading No. 29.35 (heterocyclic compounds) is to be taken not to include internal ethers, internal hemiacetals, methylene ethers of orthodihydric phenols, epoxides with three or four member rings, cyclic acetals, cyclic polymers of aldehydes, of thioaldehydes or of aldimines, anhydrides of polybasic acids, cyclic esters of polyhydric alcohols with polybasic acids, cyclic ureides and cyclic thioureides, imides of polybasic acids, hexamethylenetetramine and trimethylenetrinitramine.

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Pre-ferential
SUB-CHAPTER I				
HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.01 Hydrocarbons:				
29.01.15 Ethane, butane, acetylene	kg	10%		
29.01.20 Ethylene	kg	free		
29.01.30 Pinene, camphene, limonene, dipentene, paracymene	kg	free		
29.01.40 Naphthalene	kg	free		
29.01.50 Diphenyl	kg	free		
29.01.60 Benzene, toluene, xylene, hexane, heptane, octane	litre	3 166c per 1 000 litres		
29.01.70 Styrene	kg	10%		
29.01.80 Tetralin	kg	10%		
29.01.85 Dodecylbenzene	kg	10%		
29.01.90 Other	kg	10%		
29.02 Halogenated derivatives of hydrocarbons:				
29.02.05 Bromomethane	kg	free		
29.02.10 Chloromethane, bromoethane, iodo-methane, iodoethane	kg	10%		
29.02.15 Chlorocamphene	kg	10%		
29.02.20 Chloroethane (ethyl chloride), chloroform, bromoform, iodoform	kg	10%		
29.02.30 Dichlorodifluoromethane, trichloro-monofluoromethane	kg	25% or 1 000c per 100 kg		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
29.02.35 Dichloromethane (methylene chloride), di-iodomethane	kg	10%			
29.02.40 Tetrachloroethylene	kg	free			
29.02.45 Ethylene dichloride, carbon tetrachloride	kg	free			
29.02.50 Chlorinated diphenyl	kg	free			
29.02.55 Vinylchloride (chloroethylene)	kg	10%			
29.02.60 Trichloroethylene, chlorobenzene, hexachlorobenzene	kg	10%			
29.02.65 Trichlorodi(chlorophenyl)ethane (D.D.T.)	kg	20%			
29.02.70 Benzene hexachloride	kg	10%			
29.02.80 Chlordane	kg	10%			
29.02.90 Other	kg	10%			
29.03 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons:					
29.03.10 Nitrobenzene (oil of mirbane)	kg	10%			
29.03.20 Trinitrotoluene, trinitrobenzene	kg	10%			
29.03.30 Xylene musk, cymene musk and other synthetic musks	kg	free			
29.03.50 Sulphonic acids	kg	20%	15%		
29.03.90 Other	kg	10%			
SUB-CHAPTER II					
ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
29.04 Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:					
29.04.10 Methyl alcohol (methanol)	kg	20%			
29.04.20 Propyl alcohols	litre	14 300c per 100 litres			
29.04.30 Butyl alcohols, amyl alcohols	kg	10%			
29.04.35 Heptyl, octyl, nonyl and decyl alcohols	kg	10%			
29.04.40 Dodecyl alcohol, cetyl alcohol, stearyl alcohol	kg	10%			
29.04.50 Allyl alcohol, oleyl alcohol, ethyl-propyl-allyl alcohol	kg	10%			
29.04.60 Geraniol, citronellol, linalol, nerol and other liquid terpene alcohols	kg	free			
29.04.70 Pentaerythritol (di- or tri-)	kg	10%			
29.04.71 Pentaerythritol (excluding di- or tri-pentaerythritol)	kg	20%			
29.04.75 Chloral hydrate	kg	10%			
29.04.80 Sorbitol, mannitol	kg	10%			
29.04.85 Ethylene glycol (ethanediol)	kg	free			
29.04.90 Other	kg	10%			
29.05 Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:					

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
29.05.10 Cyclohexanol, methylcyclohexanol and dimethylcyclohexanol	kg	10%		
29.05.20 Menthol, natural or synthetic	kg	15%	10%	
29.05.30 Cholesterol	kg	10%		
29.05.40 Terpeneol	kg	free		
29.05.60 Benzyl alcohol, phenyl ethyl alcohol	kg	free		
29.05.90 Other	kg	10%		
SUB-CHAPTER III				
PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.06 Phenols and phenol-alcohols:				
29.06.10 Phenol (carbolic acid); cresol (ortho-, meta- and para-)	kg	5%		
29.06.20 Resorcinol	kg	10%		
29.06.30 Xylenol	kg	10%		
29.06.40 Thymol; saligenin (salicyl alcohol)	kg	10%		
29.06.50 Naphthols (alpha- and beta-), ortho-phenyl phenol	kg	10%		
29.06.60 Catechol (pyrocatechol), hydroquinone, hydroxyhydroquinone	kg	10%		
29.06.70 Carvacrol	kg	free		
29.06.80 2,6-Ditertiary-butyl-p-cresol, styrenated phenols, 2,2'-methylene-bis-(4-methyl-6 tertiary-butyl phenol), and alkylated phenols and other aryl mononuclear or polynuclear phenols, or alkyl mononuclear or polynuclear phenols where the alkyl-group, or any individual alkyl-group, contains three or more carbon atoms, of a kind used as anti-oxidants	kg	25%		
29.06.90 Other	kg	10%		
29.07 Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:				
29.07.10 Parachlorometacresol (chlorcresol)	kg	10%		
29.07.20 Chlorophenols (ortho-, meta- and para-)	kg	10%		
29.07.30 Chloroquinol	kg	10%		
29.07.40 Phenolsulphonic acids, naphtholsulphonic acids, trinitrophenol (picric acid)	kg	20%	15%	
29.07.90 Other	kg	10%		
SUB-CHAPTER IV				
ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, EPOXIDES WITH A THREE OR FOUR MEMBER RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.08 Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
29.08.10 Diethyl ether	kg	10%		
29.08.20 Dioxan (diethylene dioxide)	kg	10%		
29.08.30 Cineole (eucalyptol), eugenol	kg	free		
29.08.40 Aromatic ethers (excluding liquids); musk ambrette	kg	free		
29.08.50 Aromatic ethers, liquid	kg	free		
29.08.60 Diethylene glycol, diethylene glycol monoethyl ether, ethylene glycol monobutyl ether, ethylene glycol monoethyl ether, monoisopropyl ether of monoethylene glycol	kg	free		
29.08.70 Potassium guaiacolsulphonate	kg	10%		
29.08.80 Alcohol peroxides and other peroxides	kg	10%		
29.08.90 Other	kg	10%		
29.09 Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
29.09.10 Ethylene oxide	kg	free		
29.09.90 Other	kg	10%		
29.10 Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
29.10.10 Methylal, dimethylacetal, diethylacetal	kg	10%		
29.10.90 Other	kg	10%		
SUB-CHAPTER V				
ALDEHYDE-FUNCTION COMPOUNDS				
29.11 Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde:				
29.11.10 Methanal (formaldehyde)	kg	5%		
29.11.20 Formalin	kg	5%		
29.11.30 Paraformaldehyde	kg	10%		
29.11.40 Ethanal (acetaldehyde), paraldehyde, metaldehyde	kg	10%		
29.11.90 Other	kg	10%		
29.12 Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11	kg	10%		
SUB-CHAPTER VI				
KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS				
29.13 Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
29.13.10 Acetone (propanon)	kg	185c per 100 kg		
29.13.20 Ionones and methylionones (including pseudoionones and pseudomethylionones), fenchone, irone, jasmone, carvone, menthone	kg	free		
29.13.30 Camphor, natural or synthetic	kg	10%		
29.13.40 Methyl ethyl ketone, methyl isobutyl ketone, diacetyl, cyclohexanone, methylcyclohexanone	kg	10%		
29.13.50 Aromatic ketones, liquid	kg	free		
29.13.60 Aromatic ketones (excluding liquids), musk ketone	kg	free		
29.13.90 Other	kg	10%		
SUB-CHAPTER VII				
CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.14 Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
29.14.10 Formic acid	kg	20%	15%	
29.14.15 Anisyl formate, benzyl formate, phenyl ethyl formate, and other liquid aromatic esters of formic acid	kg	free		
29.14.20 Acetic acid (including pyroligneous acid)	kg	200c per 100 kg		
29.14.25 Lead acetate	kg	free		
29.14.30 Ethyl acetate, amyl acetate	kg	free		
29.14.35 Vinyl acetate monomer	kg	10% or 15c per kg less 80 per cent of the f.o.b. price		
29.14.37 Butyl acetates	kg	20%		
29.14.40 Anisyl acetate, benzyl acetate, paratolyl acetate, phenyl ethyl acetate, cinnamyl acetate, and other liquid aromatic esters of acetic acid	kg	free		
29.14.45 Diethylene glycol monobutyl ether acetate, ethylene glycol monobutyl ether acetate, ethylene glycol monoethyl ether acetate	kg	free		
29.14.46 Diethylene glycol monoethyl ether acetate	kg	10%		
29.14.50 Stearic acid, palmitic acid, linoleic acid and linolenic acid	kg	20%	15%	
29.14.55 Calcium palmitate, aluminium palmitate, and stearates of calcium, magnesium, zinc, copper and lead	kg	10%		
29.14.60 Oleic acid	kg	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
29.14.70 Benzoic acid	kg	20%	15%	
29.14.75 Benzyl benzoate, methyl benzoate, ethyl benzoate, and other liquid aromatic esters of benzoic acid	kg	free		
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%	
29.14.90 Other	kg	10%		
29.15 Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
29.15.10 Oxalic acid	kg	free		
29.15.20 Adipic acid	kg	20%	15%	
29.15.30 Maleic acid	kg	20%	15%	
29.15.40 Maleic acid anhydride	kg	10%		
29.15.50 Phthalic acid	kg	20%	15%	
29.15.60 Phthalic acid anhydride	kg	1 770c per 100 kg less 60%		
29.15.70 Di-octyl phthalate, di-2-ethyl hexyl phthalate, di-iso-octyl phthalate, dinonyl phthalate, di-iso-nonyl phthalate, didecyl phthalate and di-iso-decyl phthalate	kg	20% or 2 000c per 100 kg less 75 per cent of the f.o.b. price		
29.15.80 Polycarboxylic acids not elsewhere specified in this heading	kg	20%	15%	
29.15.90 Other	kg	10%		
29.16 Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
29.16.10 Lactic acid	kg	20%	15%	
29.16.15 Tartaric acid:				
.10 In containers of less than 5 kg net mass each	kg	915c per 100 kg	730c per 100 kg with a maximum of 15%	
.90 Other	kg	530c per 100 kg	420c per 100 kg with a maximum of 15%	
29.16.20 Copper tartrate	kg	free		
29.16.25 Cream of tartar	kg	30% or 725c per 100 kg		
29.16.30 Citric acid:				
.10 In containers of less than 5 kg net mass each	kg	915c per 100 kg	730c per 100 kg with a maximum of 15%	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
29.16.30—Continued				
.90 Other	kg	530c per 100 kg	420c per 100 kg with a maximum of 15%	
29.16.40 Salicylic acid	kg	35% or 5 500c per 100 kg	15%	
29.16.45 Methyl salicylate, ethyl salicylate, amyl salicylate, and other liquid aromatic esters of salicylic acid; ethyl acetoacetate	kg	free		
29.16.50 Gallic acid	kg	20%	15%	
29.16.60 Acetylsalicylic acid	kg	35% or 5 500c per 100 kg	15%	
29.16.70 2:4 Dichlorphenoxy acetic acid and its derivatives	kg	10%		
29.16.75 Malic acid	kg	free		
29.16.80 Gluconic acid, phenylglycollic acid, aldehyde-acids, ketone-acids, anisic acid and other acids not elsewhere specified in this heading	kg	20%	15%	
29.16.90 Other	kg	10%		
SUB-CHAPTER VIII				
INORGANIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.17 Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	10%		
29.18 Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	10%		
29.19 Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
29.19.10 Calcium glycerophosphate, iron glycerophosphate, sodium glycerophosphate	kg	10%		
29.19.20 Glycerophosphoric acids, inositol-hexaphosphoric acid	kg	20%	15%	
29.19.30 Tributyl phosphate, triphenyl phosphate, tritolylyl phosphate, trixylyl phosphate	kg	10%		
29.19.40 Tricresyl phosphate	kg	free		
29.19.90 Other	kg	10%		
29.20 Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	10%		
29.21 Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
29.21.10 00-Diethyl o-p-nitrophenyl phosphorothioate (parathion)	kg	free		
29.21.90 Other	kg	10%		
SUB-CHAPTER IX				
NITROGEN-FUNCTION COMPOUNDS				
29.22 Amine-function compounds:				
29.22.10 Methylamine, dimethylamine, trimethylamine, ethylamine	kg	10%		
29.22.20 Aniline	kg	10%		
29.22.30 Methyltrinitrophenyl-nitramine	kg	10%		
29.22.40 Diphenylamine, naphthylamine	kg	10%		
29.22.50 Ethylenediamine, hexamethylenediamine	kg	10%		
29.22.60 Dimethylaniline (xyloidine)	kg	10%		
29.22.70 Phenyl beta naphthylamine, phenyl alpha naphthylamine, n-nitroso diphenylamine, n,n'diphenyl paraphenylene diamine, n-isopropyl-n'-phenyl-p-phenylene diamine, n-cyclohexyl-n'-p-phenylene diamine, n'-isopropyl-n-phenyl paraphenylene diamine, octylated diphenylamine and other nitrosoamines and compounds or derivatives of diphenylamine and phenylene diamines, of a kind used as vulcanisation retarders or anti-oxidants	kg	25%		
29.22.90 Other	kg	10%		
29.23 Single or complex oxygen-function amino-compounds:				
29.23.10 Ethanolamines (mono-, di- and tri-)	kg	10%		
29.23.20 Amino-phenols (ortho-, meta- and para-)	kg	10%		
29.23.30 Gamma-acid and H-acid	kg	20%	15%	
29.23.40 4-Aminosalicylic acid (PAS) and its derivatives	kg	free		
29.23.50 Procaine hydrochloride	kg	10%		
29.23.60 5-Nitro-2-n-propoxyaniline	kg	44 000c per 100 kg		
29.23.80 Glutamic acid and other amino-acids not elsewhere specified in this heading	kg	20%	15%	
29.23.90 Other	kg	10%		
29.24 Quaternary ammonium salts and hydroxides; lecithins and other phosphoamino-lipins:				
29.24.10 Lecithins	kg	10%		
29.24.20 Choline; choline chloride	kg	free		
29.24.90 Other	kg	10%		
29.25 Carboxamide-function compounds; amide-function compounds of carbonic acid:				
29.25.20 Dulcin	kg	44 000c per 100 kg		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre- ferential
		General	M.F.N.		
29.25.30 Naphthyl methyl carbamate	kg	free			
29.25.40 Diethyldiphenylurea	kg	10%			
29.25.50 Acetaminophenol	kg	15% or 14 000c per 100 kg less 50 per cent of the f.o.b. price			
29.25.60 Phenacetin	kg	15% or 11 000c per 100 kg less 50 per cent of the f.o.b. price			
29.25.90 Other	kg	10%			
29.26 Carboxyimide-function compounds (including orthobenzoic sulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine):					
29.26.10 Saccharin and its salts	kg	44 000c per 100 kg net	33 000c per 100 kg net		
29.26.20 Benzoic sulphimides and their salts (excluding saccharin and its salts)	kg	44 000c per 100 kg			
29.26.30 Nitroguanidine	kg	10%			
29.26.50 Hexamethylenetetramine	kg	10%			
29.26.60 Trimethylenetrinitramine	kg	10%			
29.26.90 Other	kg	10%			
29.27 Nitrile-function compounds:					
29.27.10 Dicyandiamide (cyanoguanidine)	kg	10%			
29.27.20 Acrylonitrile	kg	10%			
29.27.90 Other	kg	10%			
29.28 Diazo-, azo- and azoxy-compounds:					
29.28.10 Diazo-, azo- and azoxy-compound acids	kg	20%	15%		
29.28.90 Other	kg	10%			
29.29 Organic derivatives of hydrazine or of hydroxylamine	kg	10%			
29.30 Compounds with other nitrogen-functions:					
29.30.10 Cyclamate calcium, cyclamate sodium	kg	44 000c per 100 kg			
29.30.90 Other	kg	10%			
SUB-CHAPTER X					
ORGANO-INORGANIC COMPOUNDS AND HETEROCYCLIC COMPOUNDS					
29.31 Organo-sulphur compounds:					

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
29.31.15 Xanthates (including isopropyl, amyl, butyl and ethyl xanthates)	kg	20% or 3 800c per 100 kg less 75 per cent of the f.o.b. price		
29.31.20 Thiourea (thiocarbamide) and di-orthotolylthiourea	kg	10%		
29.31.30 Thiocarbanilide (diphenylthiourea)	kg	10%		
29.31.31 4.4 Diisoamyloxythiocarbamilide	kg	free		
29.31.50 Thiosalicylic acid (orthomercaptobenzoic acid), sulphinic acid, thioacetic acid and other acids	kg	20%	15%	
29.31.60 S-1: 2-Di (ethoxycarbonyl) ethyl-00-dimethyl phosphorodithioate	kg	10%		
29.31.70 1:4-Dioxan 2:3-dithiol SS-bis-00-diethyl phosphorodithioate and condensation products thereof	kg	free		
29.31.80 Thiacetazone	kg	free		
29.31.85 Tetramethylthiuram disulphide, tetramethylthiuram monosulphide, tetraethylthiuram disulphide, zinc diethyl dithiocarbamate and other thiuram sulphides and dithiocarbamates, of a kind used as vulcanisation accelerators	kg	25%		
29.31.90 Other	kg	10%		
29.32 Organo-arsenic compounds	kg	10%		
29.33 Organo-mercury compounds	kg	10%		
29.34 Other organo-inorganic compounds:				
29.34.10 Tetraethyl lead	kg	free		
29.34.20 Ethyl trichlorosilane, alkyl silanols and siloxanes	kg	10%		
29.34.30 Dimethyl trichlorohydroxy ethyl phosphonate	kg	free		
29.34.90 Other	kg	10%		
29.35 Heterocyclic compounds; nucleic acids:				
29.35.10 Furfuraldehyde, furfuryl alcohol, benzofuran (coumarone)	kg	10%		
29.35.20 Pyridine-gamma-carboxylic acid	kg	20%	15%	
29.35.30 Diethylamide of pyridine-betacarboxylic acid and phenylquinoline carboxylic acid (cincophen)	kg	10%		
29.35.40 Indole and skatole; coumarin and methyl coumarin	kg	free		
29.35.50 Nucleic acids	kg	20%	15%	
29.35.55 Phenolphthalein (excluding iodophenolphthalein)	kg	25%		
29.35.60 Isonicotinic acid hydrazide and its salts and derivatives	kg	free		
29.35.65 Pyrasinamide and its derivatives	kg	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
29.35.70 Chloroquine diphosphate, amodiaquin hydrochloride, mepacrine hydrochloride, and their derivatives	kg	free			
29.35.80 00-Diethyl 0-4 methyl 2 isopropylpyrimid 6 phosphorothioate	kg	free			
29.35.85 Primaquine phosphate	kg	free			
29.35.88 2-Mercaptobenzothiazole, benzothiazyl disulphide, n-cyclohexyl 2-benzothiazyl sulphenamide, n-tertiary butyl 2-benzothiazyl sulphenamide, 2(2,6-dimethyl-4-morpholinio) benzothiazole, zinc salt of 2-mercaptobenzothiazole, polymerised 2,2,4-trimethyl-1,2-dihydroquinoline, 6-ethoxy 2,2,4-trimethyl 1,2 dihydroquinoline and other benzothiazole compounds and quinoline compounds and derivatives thereof, of a kind used as vulcanisation accelerators or anti-oxidants	kg	25%			
29.35.90 Other	kg	10%			
29.36 Sulphonamides:					
29.36.10 Sulphathiazole, sulphadiazine, sulphamerazine, sulphamezathine, sulphanilamide, sulphapyridine, chloramines and chloraminos	kg	10%			
29.36.50 Toluenesulphonamides	kg	10%			
29.36.90 Other	kg	10%			
29.37 Sultones and sultams	kg	10%			
SUB-CHAPTER XI					
PROVITAMINS, VITAMINS, HORMONES AND ENZYMES, NATURAL OR REPRODUCED BY SYNTHESIS					
29.38 Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:					
29.38.10 Vitamin B ₁₂ (cobalamines)		free			
29.38.90 Other		10%			
29.39 Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones:					
29.39.10 Adrenaline		free			
29.39.20 Insulin		20% or 2c per 100 int. units			
29.39.30 Cortisone, corticosterone and deoxycorticosterone		free			
29.39.40 Oestrone, oestradiol and oestriol		free			
29.39.50 Thyroxine		free			
29.39.60 Testosterone		free			
29.39.90 Other		free			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
29.40 Enzymes:				
29.40.10 Trypsin, alpha-amylase, lipase and other pancreatic enzymes	kg	free		
29.40.20 Pepsin	kg	free		
29.40.30 Rennet	kg	free		
29.40.40 Malt enzymes	kg	10%		
29.40.50 Papain, bromelain and ficin	kg	10%		
29.40.60 Thrombin, thrombokinase	kg	free		
29.40.70 Amylases and proteases	kg	10%		
29.40.80 Pectic enzymes	kg	free		
29.40.90 Other	kg	10%		
SUB-CHAPTER XII				
GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES				
29.41 Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	kg	10%		
29.42 Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:				
29.42.10 Caffeine, theobromine and emetine	kg	15%	10%	
29.42.20 Cinchona alkaloids (including quinine, quinidine and totaquina) and their salts and derivatives	kg	free		
29.42.90 Other	kg	10%		
SUB-CHAPTER XIII				
OTHER ORGANIC COMPOUNDS				
29.43 Sugars, chemically pure (excluding sucrose, glucose and lactose); sugar ethers and sugar esters, and their salts (excluding products of headings Nos. 29.39, 29.41 and 29.42):				
29.43.10 Sugars, chemically pure	kg	350c per 100 kg		
29.43.80 Sugar ethers and sugar esters, and their salts	kg	10%		
29.44 Antibiotics:				
29.44.10 Penicillins and their salts and derivatives		free		
29.44.20 Chloramphenicol and esters thereof	unit	20% or 4 500c per kg less 70 per cent of the f.o.b. price		

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		General	M.F.N.	V Pre-ferential
29.44.30 Tetracyclines and their salts, esters and derivatives	unit	5 400c. per kg less the f.o.b. price and in addition 1 000c. per kg		
29.44.90 Other		free		
29.45 Other organic compounds	kg	10%		

CHAPTER 30

PHARMACEUTICAL PRODUCTS

NOTES:

- For the purposes of heading No. 30.03, "medicaments" means goods (excluding foods or beverages such as dietetic, diabetic or fortified foods, tonic beverages, spa water) not falling within heading No. 30.02 or 30.04 which are either:
 - Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses; or
 - Unmixed products suitable for such uses put up in measured doses or in forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes.
 For the purposes of these provisions and of Note 3 (d) to this Chapter, the following are to be treated:
 - As unmixed products:
 - Unmixed products dissolved in water;
 - All goods falling in Chapter 28 or 29; and
 - Simple vegetable extracts falling in heading No. 13.03, merely standardised or dissolved in any solvent;
 - As products which have been mixed:
 - Colloidal solutions and suspensions (excluding colloidal sulphur);
 - Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - Salts and concentrates obtained by evaporating natural mineral waters.
- The headings of this Chapter are to be taken not to apply to the following:
 - Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.05);
 - Dentifrices of all kinds, including those having therapeutic or prophylactic properties, which are to be considered as falling within heading No. 33.06; or
 - Soap or other products of heading No. 34.01 containing added medicaments.
- Heading No. 30.05 is to be taken to apply, and to apply only, to the following:
 - Sterile surgical catgut and similar sterile suture materials;
 - Sterile laminaria and sterile laminaria tents;
 - Sterile absorbable surgical haemostatics;
 - Opacifying preparations for X-ray examinations and diagnostic reagents (excluding those of heading No. 30.02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses;
 - Blood-grouping reagents;
 - Dental cements and other dental fillings; and
 - First-aid boxes and kits containing articles for first aid.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		General	M.F.N.	V Pre-ferential
30.01 Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included		free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
30.02 Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products:				
30.02.10 Lymph, toxins, antitoxins, sera and vaccines (bacterial) and other bacterial derivatives, for prophylactic or therapeutic uses		20%		
30.02.90 Other		free		
30.03 Medicaments (including veterinary medicaments):				
30.03.10 Anaesthetics		15%		
30.03.15 Dextran solutions		free		
30.03.20 With an antibiotic basis:				
.10 Containing, by mass, more than 50 per cent of chloramphenicol or esters thereof (excluding injections); capsules containing chloramphenicol or esters thereof		20% or 4 500c per kg less 70 per cent of the f.o.b. price		
.20 Pills, tablets and capsules, containing tetracyclines or their salts, esters or derivatives as active ingredient	no.	750c per 1 000		
.30 Other, containing tetracyclines or their salts, esters or derivatives as active ingredient		20%		
.90 Other		free		
30.03.30 With a hormone basis		free		
30.03.40 With a vitamin B ₁₂ basis		free		
30.03.50 With an organo-therapeutic basis (excluding insulin)		free		
30.03.55 With an enzymic basis		free		
30.03.60 Pills, tablets, capsules and similar measured doses, not provided for elsewhere under this heading, not packed for retail sale	kg	44 000c per 100 kg	33 000c per 100 kg	
30.03.70 Liquid medicaments not provided for elsewhere under this heading, containing ethyl alcohol		25% or 14 400c per 100 litres of absolute alcohol		
30.03.75 Insulin preparations		20% or 2c per 100 int. units		
30.03.80 Other medicaments, packed for retail sale or put up in measured doses		20%		
30.03.90 Other		15%		
30.04 Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes (excluding goods specified in Note 3 of this Chapter):				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
30.04.10 Absorbent gauze or muslin; bandages (including crepe bandages); boric and other absorbent lint; gauze or muslin swabs (including those containing X-ray detectable thread or tape)	kg	25%		
30.04.20 Cotton wool or cotton wadding	kg	15%		
30.04.30 Surgical jaconet	kg	free		
30.04.90 Other	kg	17,5%		
30.05 Other pharmaceutical goods:				
30.05.10 Opacifying preparations and diagnostic reagents	kg	10%		
30.05.20 Dental cements and other dental fillings	kg	10%		
30.05.30 Blood-grouping reagents	kg	free		
30.05.90 Other	kg	free		

CHAPTER 31

FERTILIZERS

NOTES:

1. Heading No. 31.02 is to be taken to apply, and to apply only, to the following goods, provided they are not put up in the forms or packings described in heading No. 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate containing not more than 16,3 per cent by mass of nitrogen;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Ammonium sulphonitrate, whether or not pure;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Calcium nitrate containing not more than 16 per cent by mass of nitrogen;
 - (vi) Calcium nitrate-magnesium nitrate, whether or not pure;
 - (vii) Calcium cyanamide containing not more than 25 per cent by mass of nitrogen, whether or not treated with oil;
 - (viii) Urea, whether or not pure.
 - (B) Fertilizers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
 - (C) Fertilizers consisting of ammonium chloride or of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilizing substances.
 - (D) Liquid fertilizers consisting of the goods of subparagraph 1 (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or liquid ammonia solution.
2. Heading No. 31.03 is to be taken to apply, and to apply only, to the following goods, provided they are not put up in the forms or packings described in heading No. 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Disintegrated (calcined) calcium phosphates (thermophosphates and fused phosphates) and calcined natural aluminium calcium phosphates;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogen phosphate containing not less than 0,2 per cent by mass of fluorine.
 - (B) Fertilizers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
 - (C) Fertilizers consisting of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilizing substances.
3. Heading No. 31.04 is to be taken to apply, and to apply only, to the following goods, provided they are not put up in the forms or packings described in heading No. 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinit);
 - (ii) Crude potassium salts obtained by the treatment of residues of beet molasses;
 - (iii) Potassium chloride, whether or not pure, except as provided in Note 6 (c) below;
 - (iv) Potassium sulphate containing not more than 52 per cent by mass of K_2O ;
 - (v) Magnesium sulphate-potassium sulphate containing not more than 30 per cent by mass of K_2O .

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

- (B) Fertilizers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
4. Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No. 31.05.
5. For the purposes of the quantitative criteria specified in Notes 1 (A), 2 (A) and 3 (A) above, the calculation is to be made on the dry anhydrous product.
6. This Chapter does not cover the following:
- Animal blood of heading No. 05.15;
 - Separate chemically defined compounds (excluding those answering to the descriptions in Note 1 (A), 2 (A), 3 (A) or 4 above); or
 - Cultured potassium chloride crystals (excluding optical elements) with a mass of not less than 2.5 g each, of heading No. 38.19; optical elements of potassium chloride (heading No. 90.01).

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
31.01 Guano and other natural animal or vegetable fertilizers, whether or not mixed together, but not chemically treated	kg	free		
31.02 Mineral or chemical fertilizers, nitrogenous:				
31.02.10 Ammonium nitrate	kg	free		
31.02.20 Ammonium nitrate mixed with limestone or other inorganic bases	kg	free		
31.02.30 Ammonium sulphate	kg	free		
31.02.40 Ammonium sulphonitrate	kg	free		
31.02.50 Urea	kg	free		
31.02.60 Calcium cyanamide	kg	free		
31.02.70 Sodium nitrate	kg	free		
31.02.90 Other	kg	free		
31.03 Mineral or chemical fertilizers, phosphatic:				
31.03.10 Basic slag	kg	free		
31.03.20 Superphosphates (single, double or triple)	kg	free		
31.03.40 Mineral phosphate, calcined or disintegrated	kg	free		
31.03.90 Other	kg	free		
31.04 Mineral or chemical fertilizers, potassic:				
31.04.10 Mineral potassic fertilizers	kg	free		
31.04.50 Chemical potassic fertilizers	kg	free		
31.05 Other fertilizers; goods of this Chapter in tablets, lozenges and similar prepared forms or in packings of a gross mass not exceeding 10 kg:				
31.05.10 Packed for retail sale or in tablets, lozenges and similar prepared forms	kg	20%		
31.05.90 Other	kg	free		

CHAPTER 32

TANNING AND DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES;
DYES, COLOURS, PAINTS AND VARNISHES; PUTTY, FILLERS AND
STOPPINGS; INKS

NOTES:

1. This Chapter does not cover the following:

- Separate chemically defined elements and compounds (excluding those falling within heading No. 32.04 or 32.05, inorganic products of a kind used as luminophores (heading No. 32.07), and also dyes or other colouring matter in forms or packings of a kind sold by retail falling within heading No. 32.09); or

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

- (b) Tannates and other tannin derivatives of products falling within headings Nos. 29.38 to 29.42, 29.44 or 35.01 to 35.04.
2. Heading No. 32.05 is to be taken to include mixtures of stabilised diazonium salts and coupling compounds for the production of insoluble azoic dyestuffs on the fibre.
 3. Headings Nos. 32.05, 32.06 and 32.07 are to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles. The headings are not to be applied, however, to prepared pigments falling within heading No. 32.09.
 4. Heading No. 32.09 is to be taken to include solutions (excluding collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.06 in volatile organic solvents if, and only if, the mass of the solvent exceeds 50 per cent of the mass of the solution.
 5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
 6. The expression "stamping foils" in heading No. 32.09 is to be taken to apply only to product of a kind used for printing, for example, book covers or hat bands, and consisting of:
 - (a) Thin sheets composed of metallic powder (including powder of precious metal), or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (for example, gold or aluminium), or pigment, deposited on paper, artificial plastic material or other support.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
32.01 Tanning extracts of vegetable origin	kg	10%		
32.02 Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives	kg	10%		
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%		
32.04 Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:				
32.04.10 In containers of less than 5 kg net mass each or less than 5 litres each	kg	15%	free	
32.04.90 Other	kg	free		
32.05 Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:				
32.05.05 Azo pigment dyestuffs of the following description and International Colour Index Numbers:	kg	20%		
C.I. Pigment, Yellow 4, No. 11665				
C.I. Pigment, Yellow 6, No. 11670				
C.I. Pigment, Yellow 1, No. 11680				
C.I. Pigment, Yellow 3, No. 11710				
C.I. Pigment, Red 4, No. 12085				
C.I. Pigment, Red 3, No. 12120				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
32.05.15 Other synthetic organic dyestuffs (including pigment dyestuffs) and natural indigo, in containers of less than 5 kg net mass each or less than 5 litres each	kg	15%	10%	
32.05.90 Other	kg	free		
32.06 Colour lakes	kg	15%		
32.07 Other colouring matter; inorganic products of a kind used as luminophores:				
32.07.10 Lithopone	kg	15%		
32.07.21 Pigments with a basis of chrome oxide green	kg	25%		
32.07.22 Pigments with a basis of zinc chromate	kg	25%		
32.07.23 Pigments with a basis of lead chromate	kg	25%		
32.07.24 Pigments with a basis of barium chromate	kg	25%		
32.07.25 Pigments with a basis of strontium chromate	kg	25%		
32.07.30 Titanium white	kg	15%		
32.07.90 Other	kg	15%		
32.08 Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes:				
32.08.10 Prepared pigments (dry)	kg	15%		
32.08.20 Prepared opacifiers and prepared colours	kg	free		
32.08.30 Vitrifiable enamels, glazes and liquid lustres	kg	free		
32.08.40 Engobes (slips)	kg	10%		
32.08.80 Glass frit and other glass, in the form of powder, granules or flakes	kg	20%		
32.08.90 Other	kg	10%		
32.09 Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail:				
32.09.10 Varnishes and lacquers	litre	25% or 545c per 100 litres		
32.09.20 Distempers	kg	25% or 180c per 100 kg		
32.09.30 Prepared water pigments of the kind used for finishing leather	kg	10%		
32.09.40 Paints and enamels	litre	25%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
32.09.50 Aluminium powders or flakes in paint or enamel media	kg	20%		
32.09.55 White lead in linseed oil	kg	195c per 100 kg		175c per 100 kg (U.K.; Canada)
32.09.60 Pigments (excluding white lead) in linseed oil	kg	20%		
32.09.65 Sheep marking oils	kg	25%		
32.09.70 Pigments in other paint or enamel media	kg	10%		
32.09.80 Stamping foils	kg	20%		
32.09.90 Dyes or other colouring matter in forms or packings of a kind sold by retail	kg	15%	10%	
32.10 Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings (including such colours in sets or outfits, with or without brushes, palettes or other accessories):				
32.10.10 Artists' colours (including such colours in sets) with or without accessories	kg	free		
32.10.20 Students' and children's colours (including such colours in sets) with or without accessories	kg	free		
32.10.90 Other	kg	25%		
32.11 Prepared driers:				
32.11.10 In paste form (excluding ink driers)	kg	15%		
32.11.20 In liquid form (excluding ink driers)	litre	25% or 550c per 100 litres		
32.11.30 Ink driers	kg	free		
32.11.90 Other	kg	20%		
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%		
32.13 Writing ink, printing ink and other inks:				
32.13.10 Writing ink	kg	30%		
32.13.20 Printing ink, put up for use on duplicating and other office machines	kg	20%	10%	
32.13.30 Printing ink, not put up for use on office machines	kg	free		
32.13.40 Machine ruling ink, in powder form	kg	free		
32.13.90 Other inks	kg	30%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS
AND TOILET PREPARATIONS

NOTES:

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, *inter alia*, 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.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
33.01 Essential oils (terpeneless or not); concretes and absolutes; resinoids:				
33.01.10 Essential oils of orange or of lemon	kg	free		
33.01.20 Essential oils of other kinds	kg	free		
33.01.50 Concretes and absolutes; resinoids	kg	free		
33.02 Terpenic by-products of the deterpenation of essential oils	kg	free		
33.03 Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration	kg	free		
33.04 Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, the food, the drink or other industries:				
33.04.10 Perfume bases in alcohol	litre	30% plus 110c per litre	15% plus 90c per litre	
33.04.20 Mixtures (excluding perfume bases) in ethyl alcohol	litre	25% or 145c per litre of absolute alcohol		
33.04.30 Mixtures (excluding perfume bases) in propyl alcohol	litre	25% or 145c per litre		
33.04.40 Mixtures (with or without fixatives) of essential oils only; essential oils with fixatives only	kg	free		
33.04.90 Other	kg	free		
33.05 Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	kg	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
33.06 Perfumery, cosmetics and toilet preparations:				
33.06.10 Perfumery containing ethyl alcohol	litre	30% plus 110c per litre	15% plus 85c per litre	
33.06.20 Cosmetics and toilet preparations, containing ethyl alcohol:				
.10 Of an alcoholic strength of not less than 57 per cent alcohol by volume	litre	50% or 140c per litre of absolute alcohol	40% or 140c per litre of absolute alcohol	
.50 Of an alcoholic strength of less than 57 per cent alcohol by volume	litre	50% or 80c per litre	40% or 80c per litre	
33.06.30 Cosmetics and toilet preparations, containing propyl alcohol	litre	50% or 80c per litre plus 6c per litre for each multiple of 5 per cent or part thereof of propyl alcohol in excess of 50 per cent by mass	40% or 80c per litre plus 6c per litre for each multiple of 5 per cent or part thereof of propyl alcohol in excess of 50 per cent by mass	
33.06.50 Tooth powders, pastes and washes, not containing ethyl alcohol	kg	15%		
33.06.60 Room deodorisers:				
.10 In forms or packings of a kind sold by retail	kg	20%		
.90 Other	kg	10%		
33.06.90 Other	kg	40%	35%	

CHAPTER 34

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

NOTES:

- This Chapter does not cover the following:
 - Separate chemically defined compounds; or
 - Dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (heading No. 33.06).
- 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".
- The reference in heading No. 34.03 to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 of Chapter 27.
- In heading No. 34.04 the expression "prepared waxes, not emulsified or containing solvents" is to be taken to apply only to:
 - Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes;
 - Mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

- (c) Mixtures of waxy consistency not emulsified and not containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials. The heading is to be taken not to apply to the following:
- (a) Waxes falling within heading No. 27.13; or
- (b) Separate animal waxes and separate vegetable waxes, merely coloured.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
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:				
34.01.10 Toilet soap	kg	40% or 100c per 100 kg	28½% or 100c per 100 kg	20% or 100c per 100 kg (U.K.)
34.01.90 Other soap	kg	20%		
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	30%		
34.02 Organic surface-active agents (excluding soaps); surface-active preparations and washing preparations, whether or not containing soap:				
34.02.10 Packed for retail sale	kg	30%		
34.02.90 Other	kg	20%		
34.03 Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but excluding preparations containing 70 per cent or more by mass of petroleum oils or of oils obtained from bituminous minerals:				
34.03.10 Lubricating grease	kg	185c per 100 kg with a maximum of 15%		
34.03.90 Other	kg	10%		
34.04 Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents	kg	15%		
34.05 Polishes and creams, for footwear, for furniture or for floors, metal polishes, scouring powders and similar preparations (but excluding prepared waxes falling within heading No. 34.04):				
34.05.10 Polishes with a wax basis	kg	20%		
34.05.20 Abrasive polishes for metal or glass	kg	20%		
34.05.90 Other	kg	20%		
34.06 Candles, tapers, night-lights and the like	kg	40%		
34.07 Modelling pastes (including those put up for the amusement of children and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, in horseshoe shapes, in sticks and similar forms:				
34.07.10 Modelling pastes	kg	20%		
34.07.20 Dental impression compounds	kg	10%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; GLUES

NOTES:

- This Chapter does not cover the following:
 - Protein substances put up as medicaments (heading No. 30.03); or
 - Gelatin postcards and other products of the printing industry (Chapter 49).
- 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 content exceeding 10 per cent fall in heading No. 17.02.
- Glues put up for sale by retail in packages not exceeding a net mass of 1 kg fall within heading No. 35.06.

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Pre-ferential
35.01 Casein, caseinates and other casein derivatives; casein glues:				
35.01.10 Casein	kg	free		
35.01.30 Caseinates and other derivatives of casein, including soluble caseins	kg	10%		
35.01.60 Casein glues	kg	5%		
35.02 Albumins, albuminates and other albumin derivatives:				
35.02.10 Egg albumin (dry)	kg	1 100c per 100 kg		
35.02.20 Egg albumin (liquid)	kg	1 100c per 100 kg	910c per 100 kg	
35.02.90 Other	kg	10%		
35.03 Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products and fish glues; isinglass:				
35.03.10 Gelatin packed for retail sale	kg	20%		
35.03.15 Gelatin not packed for retail sale	kg	free		
35.03.20 Gelatin derivatives	kg	10%		
35.03.30 Fish glues	kg	17,5%		
35.03.40 Animal glues	kg	17,5%		
35.03.50 Isinglass	kg	free		
35.04 Peptones and other protein substances and their derivatives; hide powder, whether or not chromed	kg	10%		
35.05 Dextrins and dextrin glues; soluble or roasted starches; starch glues	kg	5%		
35.06 Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net mass of 1 kg	kg	20%		

CHAPTER 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

NOTES:

- This Chapter does not cover separate chemically defined compounds (excluding those described in Note 2 (a) or (b) below).

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

2. Heading No. 36.08 is to be taken to apply only to the following:

- (a) (i) Metaldehyde, hexamethylenetetramine and similar substances, put up in tablets, sticks or similar forms, for use as fuels;
- (ii) Fuels with a basis of alcohol and similar prepared fuels, in solid or semi-solid form;
- (b) Liquid fuels such as petrol and liquid butane of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 ml; and
- (c) Resin torches, firelighters and the like.

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
36.01 Propellant powders	kg	15% plus 1 100c per 100 kg			
36.02 Prepared explosives (excluding propellant powders)	kg	free			
36.03 Mining, blasting and safety fuses:					
36.03.10 Safety fuse	kg	free			
36.03.20 Detonating fuse	kg	free			
36.03.90 Other	kg	free			
36.04 Percussion and detonating caps; igniters; detonators	kg	20%			
36.05 Pyrotechnic articles (for example, fireworks of all kinds, railway fog signals, amorces, rain rockets):					
36.05.10 Fireworks of all kinds including Bengal matches	kg	25%	10%		
36.05.20 Rockets and flares, prescribed for use on ships and lifeboats; life saving rockets	kg	free			
36.05.90 Other	kg	25%	10%		
36.06 Matches (excluding Bengal matches):					
36.06.10 In containers of not more than 60 matches	100 con- tainers	25c per 100 containers			
36.06.20 In containers of more than 60 but not more than 100 matches	100 con- tainers	28c per 100 containers			
36.06.30 In containers of more than 100 but not more than 200 matches	100 con- tainers	56c per 100 containers			
36.06.90 Other		28c per 10 000 matches			
36.07 Ferro-cerium and other pyrophoric alloys in all forms	kg	20%			
36.08 Combustible preparations as provided for under Note 2 of this Chapter:					
36.08.10 Fuels with a basis of alcohol and similar prepared fuels, in solid or semi-solid form	kg	30%			
36.08.20 Liquid fuel of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 ml	kg	20%			
36.08.90 Other	kg	20%			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

CHAPTER 37
PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

NOTES:

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

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
37.01 Photographic plates and film in the flat, sensitised, unexposed, of any material (excluding paper, paperboard or cloth):					
37.01.10 Radiographic film and plates	kg	free			
37.01.20 Special plates of the kind used in astronomy	kg	free			
37.01.30 Offset duplicating masters	kg	free			
37.01.90 Other	kg	15%	5%		
37.02 Film in rolls, sensitised, unexposed, perforated or not:					
37.02.10 Cinematograph film	m	free			
37.02.20 Radiographic film	m	free			
37.02.90 Other	m	15%	5%		
37.03 Sensitised paper, paperboard and cloth, unexposed or exposed but not developed:					
37.03.10 Sensitised paper	kg	7.5%			
37.03.90 Other	kg	15%			
37.04 Sensitised plates and film, exposed but not developed, negative or positive:					
37.04.10 Cinematograph film	m	free			
37.04.90 Other	kg	15%	10%		
37.05 Plates, unperforated film and perforated film (excluding cinematograph film), exposed and developed, negative or positive	kg	15%			
37.06 Cinematograph film, exposed and developed, consisting only of sound track, negative or positive	m	free			
37.07 Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive	m	free			
37.08 Chemical products and flashlight materials, of a kind and in a form suitable for use in photography:					
37.08.10 Packed for retail sale	kg	15%	10%		
37.08.90 Other	kg	10%			

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

NOTES:

1. This Chapter does not cover the following:
 - (a) Separate chemically defined elements or compounds with the exception of the following:

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

- (1) Artificial graphite (heading No. 38.01);
- (2) Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products put up as described in heading No. 38.11;
- (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.17);
- (4) Products specified in Note 2 (a), 2 (c), 2 (d) or 2 (f) below.
- (b) Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally, heading No. 21.07).
- (c) Medicaments (heading No. 30.03).
2. Heading No. 38.19 is to be taken to include the following goods which are to be taken not to fall within any other heading of this Schedule:
- (a) Cultured crystals (excluding optical elements) with a mass of not less than 2.5 g each, of magnesium oxide or of the halides of the alkali metals or of the alkaline-earth metals;
- (b) Fusel oil;
- (c) Ink removers put up in packings for sale by retail;
- (d) Stencil correctors put up in packings for sale by retail;
- (e) Ceramic firing testers, fusible (for example, Seger cones);
- (f) Plasters specially prepared for use in dentistry; and
- (g) Chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronics, in the form of discs, wafers or similar forms, polished or not, whether or not coated with a uniform epitaxial layer.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
38.01 Artificial graphite; colloidal graphite (excluding suspensions in oil):				
38.01.10 Artificial graphite	kg	free		
38.01.20 Colloidal graphite	kg	10%		
38.02 Animal black (for example, bone black and ivory black), including spent animal black	kg	free		
38.03 Activated carbon (decolourising, depolarising or adsorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products	kg	free		
38.04 Ammoniacal gas liquors and spent oxide produced in coal gas purification	kg	10%		
38.05 Tall oil (liquid rosin)	kg	free		
38.06 Sulphite lye, concentrated	kg	10%		
38.07 Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol)	litre	free		
38.08 Rosin and resin acids, and derivatives thereof (excluding ester gums included in heading No. 39.05); rosin spirit and rosin oils:				
38.08.10 Rosin including oxidised, hydrogenated, disproportioned, polymerised and hardened rosin	kg	free		
38.08.20 Resinates	kg	15%		
38.08.90 Other	kg	10%		
38.09 Wood tar; wood tar oils (excluding composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil:				
38.09.10 Wood tar	litre	15%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
38.09.40 Wood tar oils	litre	free		
38.09.50 Wood creosote	litre	free		
38.09.60 Wood naphtha	litre	20%		
38.09.80 Acetone oil	litre	10%		
38.10 Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products	kg	20%		
38.11 Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks, candles, fly-papers):				
38.11.10 Disinfectants packed for retail sale	kg	20%		
38.11.15 Disinfectants with a coal tar derivative as active ingredient, not packed for retail sale	kg	20%		
38.11.20 Disinfectants with active ingredients other than a coal tar derivative, not packed for retail sale	kg	5%		
38.11.30 Insecticides with trichlorodi(chlorophenyl)ethane (D.D.T.) as active ingredient	kg	25%		
38.11.35 Insecticides (excluding agricultural insecticides) with active ingredients other than D.D.T.	kg	15%		
38.11.40 Agricultural insecticides with active ingredients other than D.D.T.	kg	free		
38.11.50 Fungicides suitable for the preservation of wood, plants, trees or seeds	kg	free		
38.11.60 Weed-killers	kg	free		
38.11.70 Rodenticides	kg	free		
38.11.80 Molluscicides with N-tritylmorpholine as active ingredient	kg	free		
38.11.90 Other	kg	10%		
38.12 Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	kg	10%		
38.13 Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and welding electrodes:				
38.13.05 Soldering, brazing or welding powders and pastes with a basis of nickel	kg	free		
38.13.10 Other, packed for retail sale	kg	20%		
38.13.90 Other	kg	10%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
38.14 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:					
38.14.10 Packed for retail sale	kg	20%			
38.14.90 Other	kg	free			
38.15 Prepared rubber vulcanisation accelerators	kg	25%			
38.16 Prepared culture media for development of micro-organisms	kg	20%			
38.17 Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	kg	free			
38.18 Composite solvents and thinners for varnishes and similar products (including paint strippers)	kg	20%			
38.19 Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:					
38.19.05 Mixtures containing dichlorodifluoromethane or trichloromonofluoromethane or both	kg	25% or 1 000c per 100 kg			
38.19.10 Artificial sodium zeolites and other ion exchangers	kg	free			
38.19.15 Anti-scaling compounds and preparations	kg	free			
38.19.20 Charcoal-kieselguhr compounds	kg	free			
38.19.25 Preparations with a basis of gum, prepared for the manufacture of chewing gum	kg	free			
38.19.30 Refractory cements and mortars	kg	free			
38.19.35 Waterproofers of a kind for adding to concrete or cement mixes	kg	free			
38.19.40 Fusible ceramic firing testers (including Segar cones)	kg	free			
38.19.45 Prepared cable insulating and cable box compounds	kg	5%			free (U.K.)
38.19.50 Hydraulic transmission fluids (excluding brake fluids)	litre	10%			
38.19.51 Brake fluids	litre	20% or 545c per 100 litres			
38.19.55 Pastes and powders, containing not less than 30 per cent by mass of water-soluble phosphoric oxide, in the water-free substance	kg	20%			
38.19.60 Roller composition for printing machine rollers; prepared ink reducers	kg	free			
38.19.65 Compound catalysts	kg	free			
38.19.70 Emulsifiers containing mono-, di- and triglycerides:					
.10 Self-emulsifying, with a a-mono-glyceride content not exceeding 38 per cent by mass	kg	20%			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
38.19.70— <i>Continued</i>					
.20 Other, with a a-monoglyceride content not exceeding 45 per cent by mass	kg	20%			
.90 Other	kg	10%			
38.19.72 Phthalic acid esters of mixed aliphatic alcohols in the range from 7 to 11 carbon atoms	kg	20% or 2 000c per 100 kg less 75 per cent of the f.o.b. price			
38.19.75 Pectic enzyme preparations	kg	free			
38.19.77 Prepared rubber anti-oxidants	kg	25%			
38.19.78 Chlorinated paraffins	kg	20%			
38.19.79 Polychlorodiphenyls	kg	10%			
38.19.80 Chemical energisers for non-explosive blasting equipment, containing as main ingredient potassium perchlorate	kg	free			
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	kg	free			
38.19.85 Soda lime	kg	free			
38.19.87 Alkylbenzenes	kg	10%			
38.19.90 Other products and preparations, packed for retail sale	kg	20%			
38.19.99 Other	kg	10%			

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

NOTES:

1. This Chapter does not cover the following:

- (a) Stamping foils of heading No. 32.09;
- (b) Artificial waxes (heading No. 34.04);
- (c) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (d) Saddlery or harness (heading No. 42.01) or travel goods, handbags or other receptacles falling within heading No. 42.02;
- (e) Plaits, wickerwork or other articles falling within Chapter 46;
- (f) Goods falling within Section XI (textiles and textile articles);
- (g) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops, fans, or parts thereof or other articles falling within Section XII;
- (h) Imitation jewellery falling within heading No. 71.16;
- (i) Articles falling within Section XVI (machines and mechanical or electrical appliances);
- (k) Parts of aircraft or vehicles falling within Section XVII;
- (l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;
- (m) Articles falling within Chapter 91 (for example, clock or watch cases);
- (n) Musical instruments or parts thereof or other articles falling within Chapter 92;
- (o) Furniture and other articles of Chapter 94;

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

- (p) Brushes or other articles falling within Chapter 96;
 (q) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
 (r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98.
2. Headings Nos. 39.01 and 39.02 are to be taken to apply only to goods of a kind produced by chemical synthesis answering to one of the following descriptions:
 (a) Artificial plastics including artificial resins;
 (b) Silicones;
 (c) Resols, liquid polyisobutylene, and similar artificial polycondensation or polymerisation products.
3. Headings Nos. 39.01 to 39.06 are to be taken to apply to materials in the following forms only:
 (a) Liquid or pasty, including emulsions, dispersions and solutions (excluding solutions in which the mass of the volatile organic solvent exceeds 50 per cent of the mass of the solution);
 (b) Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms;
 (c) Monofil of which any cross-sectional dimension exceeds 1 mm; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked;
 (d) Plates, sheets, film, foil and strip (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 further worked (even if, when so cut, they become articles ready for use);
 (e) Waste and scrap.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
39.01 Condensation, polycondensation and poly-addition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):				
39.01.10 Phenoplast (phenolics) resins, resols and resitols:				
.10 Resins, oil-soluble	kg	free		
.20 Modified by incorporation of rosin or other material	kg	15%		
.30 Moulding powders (resitols)	kg	free		
.90 Other	kg	15%		
39.01.20 Aminoplasts (liquid, pasty, or in powder, granule or other bulk forms):				
.10 Urea formaldehyde, etherified with alcohols containing 3 or more carbon atoms	kg	20%		
.15 Other urea formaldehyde	kg	15%		
.20 Melamine formaldehyde, etherified with alcohols containing 3 or more carbon atoms	kg	20%		
.25 Other melamine formaldehyde	kg	15%		
.90 Other	kg	free		
39.01.30 Alkyd resins	kg	20%		
39.01.35 Maleic resins, modified	kg	15%		
39.01.40 Polyester resins (excluding polyethylene terephthalate in blocks, lumps, powders and similar bulk forms)	kg	20%		
39.01.45 Polyethylene terephthalate in blocks, lumps, powders and similar bulk forms	kg	free		
39.01.50 Epoxy ester resins	kg	15%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
39.01.60 Silicones	kg	free		
39.01.70 Monofil; seamless tubes; rods, sticks and profile shapes:				
.10 Compounded with fibre, fabric or paper	kg	free		
.90 Other	kg	20%		
39.01.80 Plates, sheets, strip, film and foil:				
.10 Decorative laminates, thermosetting, of a f.o.b. price per m ² not exceeding 270c	m ²	110c per m ²	70c per m ²	
.20 Decorative laminates, thermosetting, of a f.o.b. price per m ² exceeding 270c	m ²	15%		
.30 Glass fibre laminates, thermosetting	kg	20%		
.40 Other laminates, thermosetting	kg	1 545c per 100 kg		
.50 Coated with glass grains (ballotini), suitable for traffic signs and the like	kg	free		
.70 Coatings on textile or other fibre fabrics	kg	50%	20%	
.90 Other	kg	20%		
39.01.90 Other	kg	free		
39.02 Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):				
39.02.10 Ethylene polymers and copolymers:				
.10 Liquid or pasty, of a relative density not exceeding 0,940	kg	20%		
.15 Other liquid or pasty	kg	20% or 2 100c per 100 kg less 80 per cent of the f.o.b. price	20%	
.20 Blocks, lumps, powders and similar bulk forms, of a relative density not exceeding 0,940	kg	20%		
.25 Other blocks, lumps, powders and similar bulk forms	kg	20% or 2 100c per 100 kg less 80 per cent of the f.o.b. price	20%	
.30 Monofil	kg	20%		
.40 Tubes, rods, sticks and profile shapes	kg	20%		
.60 Coatings on textile or other fibre fabrics	kg	50%	20%	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		General	M.F.N.	V Pre-ferential
39.02.10—Continued				
.70 Other plates, sheets, strip, film and foil	kg	20%		
.90 Waste and scrap	kg	20%		
39.02.30 Polyisobutylene:				
.10 Liquid or pasty	kg	free		
.30 Coatings on textile or other fibre fabrics	kg	50%	20%	
.40 Other plates, sheets, strip, film and foil	kg	20%		
.90 Other	kg	20%		
39.02.40 Styrene polymers and copolymers:				
.10 Liquid or pasty	kg	free		
.20 Expandable blocks, lumps, powders and similar bulk forms	kg	20%		
.23 Acrylonitrile-styrene and acrylonitrile-butadienestyrene in blocks, lumps, powders and similar bulk forms	kg	free		
.24 Ion exchanges in blocks, lumps, powders and similar bulk forms	kg	free		
.25 Other, in blocks, lumps, powders and similar bulk forms	kg	20%		
.30 Monofil	kg	20%		
.40 Tubes, rods, sticks and profile shapes	kg	20%		
.47 Coatings on textile or other fibre fabrics	kg	50%	20%	
.50 Other plates, sheets, strip, film and foil	kg	20%		
.90 Waste and scrap	kg	20%		
39.02.50 Polyvinyl chloride:				
.10 Liquid or pasty	kg	20%		
.20 Blocks, lumps, powders and similar bulk forms	kg	20%		
.30 Monofil	kg	20%		
.40 Tubes, rods, sticks and profile shapes	kg	20%		
.50 Plates, sheets, strip, film and foil, of a thickness not exceeding 0,23 mm, printed	kg	25% or 8,5c per m ² less 40%		
.51 Plates, sheets, strip, film and foil, of a thickness not exceeding 0,05 mm, unprinted	kg	free		
.52 Plates, sheets, strip, film and foil, of a thickness exceeding 0,05 mm but not exceeding 0,23 mm, unprinted	kg	25% or 4c per m ² less 12,5%		
.55 Coatings on textile or other fibre fabrics	kg	50%	20%	
.57 Other plates, sheets, strip, film and foil	kg	20%		
.60 Coatings on a paper base	kg	50%	15%	
.90 Waste and scrap	kg	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Pre-ferential
39.02.60 Vinyl acetate polymers and copolymers:				
.10 Liquid or pasty	kg	15%		
.20 Blocks, lumps, powders and similar bulk forms	kg	15%		
.30 Monofil	kg	20%		
.40 Tubes, rods, sticks and profile shapes	kg	20%		
.47 Coatings on textile or other fibre fabrics	kg	50%	20%	
.50 Other plates, sheets, strip, film and foil	kg	20%		
.90 Waste and scrap	kg	20%		
39.02.70 Polyvinyl alcohol:				
.10 Liquid or pasty	kg	free		
.20 Blocks, lumps, powders and similar bulk forms	kg	free		
.30 Monofil	kg	20%		
.40 Tubes, rods, sticks and profile shapes	kg	20%		
.47 Coatings on textile or other fibre fabrics	kg	50%	20%	
.50 Other plates, sheets, strip, film and foil	kg	20%		
.90 Waste and scrap	kg	20%		
39.02.80 Polyacrylic and polymethacrylic derivatives; acrylomethacrylic copolymers:				
.10 Liquid or pasty	kg	15%		
.20 Blocks, lumps, powders and similar bulk forms	kg	free		
.30 Tubes, rods, sticks and profile shapes	kg	20%		
.37 Coatings on textile or other fibre fabrics	kg	50%	20%	
.40 Other plates, sheets, strip, film and foil	kg	20%		
.90 Other	kg	20%		
39.02.85 Propylene polymers and copolymers:				
.10 Liquid or pasty	kg	20% or 2 400c per 100 kg less 80 per cent of the f.o.b. price	20%	
.20 Blocks, lumps, powders and similar bulk forms	kg	20% or 2 400c per 100 kg less 80 per cent of the f.o.b. price	20%	
.30 Monofil	kg	20%		
.40 Tubes, rods, sticks and profile shapes	kg	20%		
.50 Biaxially oriented propylene polymer plates, sheets, strip, film and foil	kg	free		
.70 Coatings on textile or other fibre fabrics	kg	50%	20%	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
39.02.85—Continued				
.80 Other plates, sheets, strip, film and foil	kg	20%		
.90 Waste and scrap	kg	20%		
39.02.90 Other:				
.10 Liquid or pasty	kg	free		
.20 Blocks, lumps, powders and similar bulk forms	kg	free		
.30 Monofil	kg	20%		
.40 Tubes, rods, sticks and profile shapes	kg	20%		
.45 Vinylidene chloride polymers and copolymers in plates, sheets, strip, film and foil, of a thickness not exceeding 0,05 mm, unprinted	kg	free		
.50 Vinyl chloride copolymers in plates, sheets, strip, film and foil, of a thickness not exceeding 0,23 mm, printed	kg	25% or 8,5c per m ² less 40%		
.51 Vinyl chloride copolymers in plates, sheets, strip, film and foil, of a thickness not exceeding 0,05 mm, unprinted	kg	free		
.52 Vinyl chloride copolymers in plates, sheets, strip, film and foil, of a thickness exceeding 0,05 mm but not exceeding 0,23 mm, unprinted	kg	25% or 4c per m ² less 12,5%		
.60 Coatings on textile or other fibre fabrics	kg	50%	20%	
.65 Other plates, sheets, strip, film and foil	kg	20%		
.90 Waste and scrap	kg	20%		
39.03 Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre:				
39.03.10 Regenerated cellulose film	kg	free		
39.03.20 Printed sausage casings	kg	10%		
39.03.25 Unprinted sausage casings	kg	10%	free	
39.03.30 Nitrocellulose, unplasticised, dry or moist	kg	free		
39.03.40 Cellulose esters (excluding nitrocellulose, unplasticised, dry or moist) in sheets, rods, tubes, blocks and similar primary forms	kg	20%		
39.03.50 Vulcanised fibre	kg	10%		
39.03.60 Methylcellulose, hydroxyethylcellulose and benzylcellulose	kg	10%		
39.03.65 Carboxymethylcellulose	kg	2 650c per 100 kg less the f.o.b. price and in addition 550c per 100 kg.		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
39.03.70 Waste and scrap, including scrap films	kg	20%		
39.03.77 Coatings of cellulose derivatives on textile or other fibre fabrics	kg	50%	20%	
39.03.80 Coatings of cellulose derivatives on a paper base	kg	50%	15%	
39.03.90 Other	kg	10%		
39.04 Hardened proteins (for example, hardened casein and hardened gelatin):				
39.04.10 Printed sausage casings	kg	10%		
39.04.20 Unprinted sausage casings	kg	10%	free	
39.04.90 Other	kg	20%		
39.05 Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber):				
39.05.10 Run gums	kg	free		
39.05.20 Ester gums	kg	15%		
39.05.30 Chlorinated rubber in granules, flakes or powder	kg	10%		
39.05.40 Rubber hydrochloride sheet of a thickness not exceeding 0,05 mm	kg	free		
39.05.45 Rubber hydrochloride sheet of a thickness exceeding 0,05 mm	kg	20%		
39.05.50 Prepared adhesives	kg	20%		
39.05.90 Other	kg	10%		
39.06 Other high polymers, artificial resins and artificial plastic materials, including alginic acid and its salts and esters; linoxyn:				
39.06.10 Artificial resins	kg	free		
39.06.90 Other	kg	10%		
39.07 Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:				
39.07.10 Articles of moulded or extruded material not provided for elsewhere under this heading:				
.10 Seats for water closet pans	no.	25% or 75c each		
.20 Table and kitchen utensils; toilet and sanitary articles (excluding seats for water closet pans)	kg	40%	25%	
.30 Curl clips, hair clips and hair curlers	kg	15%		
.35 Shoe trees	kg	free		
.40 Bird identification rings	kg	free		
.50 Coat hangers	kg	30%		
.60 Caps, lids and stoppers	kg	5%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
39.07.10—Continued				
.70 Articles of personal adornment	kg	25%		
.90 Other	kg	20%		
39.07.20 Articles of plates, sheets, strip, film and foil, not provided for elsewhere under this heading:				
.05 Raincoats	no.	30c each or 70c each less 80%		
.10 Other clothing and clothing accessories	no.	25%	15%	
.20 Floor coverings	kg	20%		
.30 Inflatable	kg	40%	25%	
.90 Other	kg	20%		
39.07.25 Transmission belts	kg	5%		free (U.K.)
39.07.30 Conveyor belts (industrial)	kg	23%		20% (U.K.)
39.07.35 Bags of regenerated cellulose film:				
.10 Printed	kg	20%		
.20 Not printed	kg	15%		
39.07.40 Bobbins, spools, cops, tubes and similar supports, for use on textile machinery; textile spinning cans	kg	5%	3%	free (U.K.)
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%		
39.07.45 Beads coated with pearl essence:				
.10 Loose or provisionally strung or mounted into articles (excluding bracelets and necklaces) containing more than 24 individual pearls	kg	50% or 1 150c per kg	25%	
.20 Bracelets and necklaces (the length of an article for duty purposes to be deemed to be the total length of the number of individual strings or rows comprising such article)	m	50% or 33c per m	25%	
.90 Other	kg	25%		
39.07.50 Beads not coated with pearl essence:				
.10 Loose or provisionally strung	kg	25% or 1 100c per 100 kg	15% or 725c per 100 kg	
.90 Other	kg	25%		
39.07.55 Printed sausage casings	kg	10%		
39.07.56 Unprinted sausage casings	kg	10%	free	
39.07.57 Capsules and tubular neckbands, for bottles and similar containers	kg	5%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
39.07.60 Washers; anti-noise ear protectors	kg	free		
39.07.65 Cinematograph film (raw), perforated		free		
39.07.70 Lampshades, diffusers, globes, bowls and similar articles		15%		
39.07.75 Fishing net floats	kg	free		
39.07.80 Knitting needles; crochet hooks		free		
39.07.85 Face shields for industrial workers	no.	5%	3%	free (U.K.)
39.07.87 Reflector lenses	no.	20% or 0,5c each		
39.07.90 Other		20%		

CHAPTER 40

RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

NOTES:

- Except where the context otherwise indicates, throughout this Schedule the expression "rubber" means the following products, whether or not vulcanised or hardened: natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.
- This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI:
 - Knitted or crocheted fabrics or articles thereof, elastic or rubberised (excluding transmission, conveyor and elevator belts or belting, of rubberised knitted or crocheted fabrics of heading No. 40.10); other elastic fabrics or articles thereof;
 - Textile hosepiping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15);
 - Woven textile fabrics (excluding the goods of heading No. 40.10) impregnated, coated, covered or laminated with rubber:
 - With a mass of not more than 1 500 g/m²; or
 - With a mass of more than 1 500 g/m² and containing more than 50 per cent by mass of textile material;
and articles of those fabrics;
 - Felt impregnated or coated with rubber and containing more than 50 per cent by mass of textile material, and articles thereof;
 - 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 m², and articles thereof;
 - Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their mass per m², and articles thereof.

However, plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, and articles thereof, are to be classified under Chapter 40 provided the textile fabric is present merely for reinforcing purposes.
- The following articles are also not covered by this Chapter:
 - Footwear or parts thereof falling within Chapter 64;
 - Headgear (including bathing caps) or parts thereof falling within Chapter 65;
 - Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI;
 - Articles falling within Chapter 90, 92, 94 or 96;
 - Articles falling within Chapter 97 (excluding sports gloves and goods falling within heading No. 40.11); or
 - Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.
- 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:
 - Unsaturated synthetic substances which can be irreversibly transformed into non thermoplastic substances by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which, at a temperature between 18° and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length.
Such substances include *cis*-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadiene-styrene (SBR), polychlorobutadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) and butyl rubber (IIR);
 - Thioplasts (TM); and

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

- (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.
5. Headings Nos. 40.01 and 40.02 are to be taken not to apply to:
- (a) Natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (excluding colouring matter added solely for the purpose of identification), or with any other substance; however, latex merely stabilised or concentrated, and thermo-sensitive and electro-positive latex are to be classified under heading No. 40.01 or 40.02 as the case may be;
- (b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation; or
- (c) Mixtures of any of the products specified in Note 1 to the present Chapter, whether or not compounded with any other substance.
6. Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds 5 mm, is to be classified as strip, rod or profile shapes, falling within heading No. 40.08.
7. Heading No. 40.10 is to be taken to include transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber.
8. For the purpose of heading No. 40.06, pre-vulcanised rubber latex is to be deemed to be unvulcanised rubber latex.
For the purposes of headings Nos. 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanised rubber whether or not they have been vulcanised.
9. In headings Nos. 40.05, 40.08 and 40.15, the expressions "plates", "sheets" and "strip" are to be taken to apply, and to apply only, to plates, sheets and strip, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom not further worked.
In heading No. 40.08 the expressions "rods" and "profile shapes" and in heading No. 40.15 the expressions "rods", "profile shapes" and "tubes" are to be taken to apply, and to apply only, to such products, whether or not cut to length or surface-worked but not otherwise worked.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
SUB-CHAPTER I				
RUBBER, RAW OR SIMPLY TREATED BEFORE COAGULATION				
40.01				
Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums:				
40.01.10	kg	free		
Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex				
40.01.20	kg	5%		
Crepe rubber soling sheet				
40.01.90	kg	free		
Other				
40.02				
Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils:				
40.02.05	kg	free		
Pre-vulcanised synthetic rubber latex				
40.02.15	kg	free		
Polychloroprene latex containing not less than 90 per cent polychloroprene in solid form; vinylpyridene latex; polyisoprene latex				
40.02.20	kg	20% with a maximum of 1 100c per 100 kg		
Other synthetic rubber latex				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
40.02.30 Synthetic rubber:				
.10 Polybutadiene-styrene	kg	1 100c per 100 kg		
.20 Polybutadiene	kg	free		
.30 Butyl rubber	kg	free		
.50 Polychlorobutadiene	kg	free		
.60 Polyisoprene rubber	kg	free		
.90 Other	kg	free		
40.02.50 Factice derived from oils	kg	free		
40.03 Reclaimed rubber	kg	220c per 100 kg		
40.04 Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber	kg	free		
SUB-CHAPTER II				
UNVULCANISED RUBBER				
40.05 Plates, sheets and strip, of unvulcanised natural or synthetic rubber (excluding smoked sheets and crepe sheets of heading No. 40.01 or 40.02); granules of unvul- canised natural or synthetic rubber com- pounded ready for vulcanisation; unvul- canised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch:				
40.05.10 Masterbatches containing polybutadiene- styrene	kg	1 100c per 100 kg		
40.05.90 Other	kg	20%		
40.06 Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or syn- thetic rubber (for example, coated or impregnated textile yarn, rings and discs)	kg	20%		
SUB-CHAPTER III				
ARTICLES OF UNHARDENED VULCANISED RUBBER				
40.07 Vulcanised rubber thread and cord, whether or not textile covered, and textile yarn covered or impregnated with vulcan- ised rubber:				
40.07.10 Textile yarn covered or impregnated with rubber	kg	10%		
40.07.90 Other	kg	20%		
40.08 Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Preferential
		General	M.F.N.		
40.08.10 Solid tyres (for wheels of all kinds) in the length or piece	kg	550c per 100 kg			370c per 100 kg (U.K.; Canada)
40.08.20 Plates and sheets	kg	30%			
40.08.90 Other	kg	20%			
40.09 Piping and tubing, of unhardened vulcanised rubber:					
40.09.10 Garden hose, not armoured	kg	17,5% plus 135c per 100 kg or 915c per 100 kg	12,5% plus 135c per 100 kg or 730c per 100 kg		12,5% or 595c per 100 kg (U.K.; Canada)
40.09.20 Garden hose, armoured	kg	17,5% plus 90c per 100 kg or 915c per 100 kg	12,5% plus 90c per 100 kg or 730c per 100 kg		12,5% or 640c per 100 kg (U.K.; Canada)
40.09.30 Suction hose, not armoured	kg	20% or 1 290c per 100 kg	15% or 1 100c per 100 kg		
40.09.40 Suction hose, armoured	kg	20% or 1 100c per 100 kg	15% or 915c per 100 kg		
40.09.50 Air hose and water hose (excluding garden hose), with an inside diameter not exceeding 76,2 mm:					
.10 Not armoured	kg	20% or 1 470c per 100 kg	15% or 1 290c per 100 kg		
.20 Armoured	kg	20% or 1 100c per 100 kg	15% or 915c per 100 kg		
40.09.60 Hydraulic brake hose, fitted, suitable for use with motor vehicles	kg	30%			
40.09.90 Other	kg	20% or 1 655c per 100 kg	15% or 1 470c per 100 kg		
40.10 Transmission, conveyor or elevator belts or belting, of vulcanised rubber:					
40.10.10 Transmission belts or belting:					
.10 Identifiable for use solely or principally with motor vehicles	kg	20%			
.90 Other	kg	40%	25%		20% (U.K.)
40.10.20 Conveyor or elevator belts or belting, for industrial purposes:					
.10 For mining purposes	kg	25%			20% (U.K.)
.20 For other industrial purposes	kg	25%			22% (U.K.)
40.10.90 Conveyor or elevator belts or belting, not being for industrial purposes	kg	27%			20% (U.K.; Canada)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
40.11 Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:				
40.11.10 Solid tyres	kg	550c per 100 kg		370c per 100 kg (U.K.; Canada)
40.11.20 Pneumatic tyres, tyre cases and inner tubes, suitable for use on aircraft	kg	550c per 100 kg		
40.11.30 Pneumatic tyres, tyre cases and inner tubes, suitable for use on pedal cycles	kg	25% plus 365c per 100 kg or 2 385c per 100 kg		25% or 2 020c per 100 kg (U.K.; Canada)
40.11.40 Inner tubes suitable for use on motor cycles	kg	2 205c per 100 kg		1 840c per 100 kg (U.K.; Canada)
40.11.50 Other inner tubes	kg	2 205c per 100 kg		1 930c per 100 kg (U.K.; Canada)
40.11.70 Other pneumatic tyres and tyre cases:				
.10 Suitable only for retreading	kg	1 835c per 100 kg		1 470c per 100 kg (U.K.; Canada)
.90 Other	kg	2 205c per 100 kg		1 840c per 100 kg (U.K.; Canada)
40.11.90 Other	kg	20%		
40.12 Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber:				
40.12.10 Sheath contraceptives	no.	50% or 125c per 100	20%	
40.12.20 Enemas and syringes:				
.10 Syringes of a capacity not exceeding 230 cm ³	no.	20%		
.90 Other	no.	free		
40.12.40 Hot water bottles	no.	20%		
40.12.50 Cushions (ring type) and other pneumatic articles for specialised nursing; oxygen bags, cannulae, vaporisers and other articles for the treatment or prevention of affections or diseases of the body (including earplugs)	kg	free		
40.12.90 Other	kg	20%		
40.13 Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber:				
40.13.10 Belts	no.	15%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	IV M.F.N.	V Pre-ferential
40.13.20 Gloves, mittens and mitts:				
.10 Specially designed for outdoor sports or games	pr.	15%	10%	
.20 Specially reinforced or designed for the protection of industrial workers	pr.	20%		15% (U.K.)
.90 Other	pr.	20%		
40.13.30 Articles of apparel	no.	15%		
40.13.90 Other	kg	20%		
40.14 Other articles of unhardened vulcanised rubber:				
40.14.10 Plugs for baths, sinks and washbasins	kg	20%		
40.14.15 Castrating rings	kg	20%		
40.14.20 Cables for launching gliders	no.	free		
40.14.30 Collapsible containers of unhardened vulcanised rubber of a capacity of 3,5 m ³ or more	no.	free		
40.14.80 Identifiable as integral parts of industrial machinery	kg	free		
40.14.90 Other	kg	20%		
SUB-CHAPTER IV				
HARDENED RUBBER (EBONITE AND VULCANITE); ARTICLES OF HARDENED RUBBER				
40.15 Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber:				
40.15.10 Expanded hardened rubber	kg	free		
40.15.20 Electrical insulating material (excluding expanded rubber)	kg	5%		free (U.K.)
40.15.90 Other	kg	20%		
40.16 Articles of hardened rubber (ebonite and vulcanite)	kg	20%		

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 (EXCLUDING FURSKINS) AND LEATHER

NOTES:

1. This Chapter does not cover the following:

- (a) Parings or similar waste, of raw hides or skins (heading No. 05.05 or 05.06);
- (b) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01; or
- (c) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified under heading No. 41.01, namely, raw hides or skins with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (excluding Persian, Astrakhan, Karakul and similar lambs, Indian, Chinese, Mongolian

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.

2. Throughout this Schedule the expression "composition leather" is to be taken to mean only substances of the kind referred to in heading No. 41.10.
3. For the purposes of classification of bovine hides according to mass, the average mass per hide shall be taken: Provided that if, in the case of dried or dry salted hides, any hide in a consignment exceeds 11 kg in mass, or in the case of fresh, wet salted, limed or pickled hides, any hide in a consignment exceeds 22,5 kg in mass, the mass of each hide in such consignment shall be taken separately.
4. Throughout this Chapter the expression "flesh splits" is to be taken to mean that portion of a hide or skin or of leather, remaining after the hair growing or grain surface has been removed.

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV. M.F.N.	V Pre-ferential
41.01 Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool:				
41.01.10 Bovine hides identifiable as calfskins	kg	free		
41.01.20 Bovine hides (excluding calfskins), dry salted or dried, exceeding a net mass of 10 kg each	kg	20%		
41.01.25 Bovine hides (excluding calfskins), fresh, wet salted, pickled or limed, exceeding a net mass of 22 kg each	kg	20%		
41.01.30 Other bovine hides	kg	free		
41.01.35 Equine hides	kg	free		
41.01.40 Skins of goats or kids	kg	free		
41.01.50 Skins of sheep or lambs (with the wool on)	kg	free		
41.01.60 Skins of sheep or lambs (without the wool on)	kg	free		
41.01.90 Other	kg	free		
41.02 Bovine cattle leather (including buffalo leather) and equine leather (excluding leather falling within heading No. 41.06, 41.07 or 41.08):				
41.02.10 Sole leather (excluding flesh splits)	kg	20% or 1 100c per 100 kg		
41.02.20 Flesh splits	m ²	125c per m ² less 50% with a maximum of 20%		
41.02.30 White leather (excluding flesh splits) with a suede, velour or velvet finish	m ²	free		
41.02.40 Calf leather:				
.10 Less than 1,67 m ² per skin	m ²	free		
.90 Other	m ²	255c per m ² less 50% with a maximum of 20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre- ferential
		General	M.F.N.		
41.02.90 Other	m ²	255c per m ² less 50% with a maximum of 20%			
41.03 Sheep and lamb skin leather (excluding leather falling within heading No. 41.06, 41.07 or 41.08)	m ²	65c per m ² less 35% with a maximum of 20%			
41.04 Goat and kid skin leather (excluding leather falling within heading No. 41.06, 41.07 or 41.08):					
41.04.10 Glacé leather	m ²	free			
41.04.20 Suede leather	m ²	free			
41.04.90 Other	m ²	85c per m ² less 35% with a maximum of 20%			
41.05 Other kinds of leather (excluding leather falling within heading No. 41.06, 41.07 or 41.08):					
41.05.10 Reptile, fish, frog, toad, bird, seal, kangaroo, antelope and deer leathers	kg	free			
41.05.20 Hog and pig leathers	kg	free			
41.05.90 Other	kg	20% or 1 100c per 100 kg			
41.06 Chamois-dressed leather	kg	20%			
41.07 Parchment-dressed leather	kg	20% or 1 100c per 100 kg			
41.08 Patent leather and imitation patent leather; metallised leather:					
41.08.10 Patent leather	m ²	free			
41.08.20 Imitation patent leather	m ²	free			
41.08.30 Metallised leather	m ²	free			
41.09 Parings and other waste, of leather or of composition leather or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	kg	free			
41.10 Composition leather with a basis of leather or of leather fibre, in slabs, in sheets or in rolls	kg	free			

CHAPTER 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (EXCLUDING SILK-WORM GUT)

NOTES:

1. This Chapter does not cover the following:

- (a) Sterile surgical catgut and similar sterile suture materials (heading No. 30.05);

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

- (b) Articles of apparel and clothing accessories (excluding gloves), lined with furskin or with artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);
- (c) String or net bags of Section XI;
- (d) Articles falling within Chapter 64;
- (e) Headgear or parts thereof falling within Chapter 65;
- (f) Whips, riding-crops or other articles of heading No. 66.02;
- (g) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.09 or 92.10);
- (h) Furniture or parts of furniture (Chapter 94);
- (i) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
- (k) Buttons, studs, cuff-links, press-fasteners (including snap-fasteners and press-studs), and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.
2. For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" is to be taken to apply, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps (including watch straps).

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
42.01 Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots) for any kind of animal	kg	25%			
42.02 Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric:					
42.02.10 Ladies' handbags	no.	30%	25%		
42.02.20 Tobacco-pouches, cigarette-cases, cigar-cases, pipe-cases and other tobacconists' ware	no.	20%			
42.02.30 Golf club bags	no.	30% or 300c each	25% or 200c each		
42.02.90 Other	no.	25%			
42.03 Articles of apparel and clothing accessories, of leather or of composition leather:					
42.03.10 Gloves, mittens and mitts:					
.10 Specially designed for outdoor sports or games	pr.	15%	10%		
.20 Specially designed for indoor sports or games	pr.	15%			
.30 Specially reinforced or designed for the protection of industrial workers	pr.	20%		15% (U.K.)	
.90 Other	pr.	35% or 60c per pr.	25% or 40c per pr.		
42.03.20 Articles of apparel	no.	30%			
42.03.90 Other	no.	25%			
42.04 Articles of leather or of composition leather of a kind used in machinery or in mechanical appliances or for industrial purposes:					

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
42.04.10 Transmission belts and belting	kg	5%			free (U.K.)
42.04.20 Conveyor belts and belting and conveyor buckets:					
.10 For mining purposes	kg	5%			free (U.K.)
.20 For other industrial purposes	kg	5%	3%		free (U.K.)
42.04.40 Conveyor belts and belting and conveyor buckets, not for industrial purposes	kg	7%			free (U.K.; Canada)
42.04.50 Pickers, heald straps, gears, cylinder sleeves and other articles for use in industrial machinery	kg	free			
42.04.70 Rawhide hammers and other tools for mechanics or artisans	kg	3%			free (U.K.; Canada)
42.04.90 Other	kg	25%			
42.05 Other articles of leather or of composition leather:					
42.05.10 Welting and randing	kg	20%			
42.05.20 Blotting-pads and other stationery	kg	20%			
42.05.90 Other	kg	25%			
42.06 Articles made from gut (excluding silk-worm gut), from goldbeater's skin, from bladders or from tendons:					
42.06.10 Transmission belts and belting	kg	5%			free (U.K.)
42.06.90 Other (including catgut)	kg	20%			

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

NOTES:

- Throughout this Schedule references to furskins, excluding raw furskins of heading No. 43.01, are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.
- This Chapter does not cover the following:
 - Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01;
 - Raw hides or skins, with the hair on, of a kind falling within Chapter 41 (see Note 1 (c) to that Chapter);
 - Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03);
 - Articles falling within Chapter 64;
 - Headgear or parts thereof falling within Chapter 65; or
 - Articles falling within Chapter 97 (for example, toys, games and sports requisites).
- For the purposes of heading No. 43.02, the expression "plates, crosses and similar forms" means furskins or parts thereof (excluding "dropped" skins) sewn together in rectangles, crosses or trapeziums, without the addition of other materials. Other assembled skins ready for immediate use (or requiring only cutting to become ready for use), and skins or parts of skins sewn together in the form of garments or parts or accessories of garments or of other articles fall within heading No. 43.03.

Articles of apparel and clothing accessories (excluding those mentioned in Note 2) lined with furskin or with artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified under heading No. 43.03 or 43.04 as the case may be.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

5. Throughout this Schedule the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn onto leather, onto woven fabric or onto other materials, but does not include imitation furskins obtained by weaving (heading No. 58.04, for example).

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
43.01 Raw furskins	kg	free		
43.02 Furskins, tanned or dressed (including furskins assembled in plates, crosses and similar forms); pieces or cuttings of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated):				
43.02.10 In the single original pelt	kg	15%		
43.02.20 Plates, crosses and similar forms	kg	20%		
43.02.90 Other	kg	15%		
43.03 Articles of furskin:				
43.03.10 Articles of apparel, muffs and clothing accessories	no.	33½%		
43.03.20 Trunks, suit-cases, hat-boxes, travelling-bags, rucksacks, shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers:				
.10 Ladies' handbags	no.	30%	25%	
.20 Tobacco-pouches, cigarette-cases, cigar-cases, pipe-cases and other tobacconists' ware	no.	20%		
.30 Golf club bags	no.	30% or 300c each	25% or 200c each	
.90 Other	no.	25%		
43.03.90 Other	no.	33½%		
43.04 Artificial fur and articles made thereof:				
43.04.10 Artificial fur	kg	20%		
43.04.20 Handbags	no.	30%	25%	
43.04.30 Articles of apparel	no.	25%		
43.04.90 Other	no.	20%		

SECTION IX

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

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

NOTES:

1. This Chapter does not cover the following:

(a) Wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.07);

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

- (b) Wood of a kind used primarily in dyeing or in tanning (heading No. 13.01);
 (c) Activated charcoal (heading No. 38.03);
 (d) Articles falling within Chapter 46;
 (e) Footwear or parts thereof falling within Chapter 64;
 (f) Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 (g) Goods falling within heading No. 68.09;
 (h) Imitation jewellery falling within heading No. 71.16;
 (i) Goods falling within Section XVII (for example, wheelwrights' wares);
 (k) Goods falling within Chapter 91 (for example, clocks and clock cases);
 (l) Musical instruments or parts thereof (Chapter 92);
 (m) Parts of firearms (heading No. 93.06);
 (n) Furniture or parts thereof falling within Chapter 94;
 (o) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
 (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.
2. In this Chapter, the expression "improved wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings Nos. 44.19 to 44.28 are to be taken to apply to articles of the respective descriptions of plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.
4. Heading No. 44.25 shall be taken not to apply to tools in which metal parts form the blade, working edge, working surface or other working part.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
44.01 Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust	kg	free		
44.02 Wood charcoal (including shell and nut charcoal), agglomerated or not	kg	free		
44.03 Wood in the rough, whether or not stripped of its bark or merely roughed down:				
44.03.10 Pulpwood of coniferous species:				
.10 With a f.o.b. price plus insurance and freight per m ³ not exceeding 3 180c	m ³	530c per m ³		515c per m ³ (Canada)
.90 Other	m ³	32c per m ³	15c per m ³	free (Canada)
44.03.20 Pulpwood of other species	m ³	3%	2%	free (U.K.; Canada)
44.03.30 Saw logs and veneer logs, of coniferous species:				
.10 With a f.o.b. price plus insurance and freight per m ³ not exceeding 3 180c	m ³	530c per m ³		515c per m ³ (Canada)
.90 Other	m ³	32c per m ³	15c per m ³	free (Canada)
44.03.40 Saw logs and veneer logs, of other species	m ³	3%	2%	free (U.K.; Canada)
44.03.50 Pitprops of coniferous species:				
.10 With a f.o.b. price plus insurance and freight per m ³ not exceeding 3 180c	m ³	530c per m ³		515c per m ³ (Canada)
.90 Other	m ³	32c per m ³	15c per m ³	free (Canada)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
44.03.60 Pitprops of other species	m ³	3%	2%	free (U.K.; Canada)
44.03.80 Other kinds of timber of coniferous species:				
.10 With a f.o.b. price plus insurance and freight per m ³ not exceeding 3 180c	m ³	530c per m ³		515c per m ³ (Canada)
.90 Other	m ³	32c per m ³	15c per m ³	free (Canada)
44.03.90 Other	m ³	3%	2%	free (U.K.; Canada)
44.04 Wood, roughly squared or half-squared, but not further manufactured:				
44.04.10 Of coniferous species:				
.10 With a f.o.b. price plus insurance and freight per m ³ not exceeding 3 180c	m ³	530c per m ³		515c per m ³ (Canada)
.20 With a f.o.b. price plus insurance and freight per m ³ exceeding 3 180c but not exceeding 3 530c	m ³	15c per m ³		free (Canada)
.90 Other	m ³	free		
44.04.90 Of other species	m ³	3%	2%	free (U.K.; Canada)
44.05 Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm:				
44.05.10 Of coniferous species:				
.10 With a f.o.b. price plus insurance and freight per m ³ not exceeding 3 180c	m ³	530c per m ³		515c per m ³ (Canada)
.20 With a f.o.b. price plus insurance and freight per m ³ exceeding 3 180c but not exceeding 3 530c	m ³	15c per m ³		free (Canada)
.90 Other	m ³	free		
44.05.90 Of other species	m ³	3%	2%	free (U.K.; Canada)
44.06 Wood paving blocks	m ³	20%		
44.07 Railway or tramway sleepers of wood	m ³	3%	free	
44.08 Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn	kg	free		
44.09 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:				
44.09.10 Pegwood for making boot and shoe pegs	kg	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
44.09.90 Other	kg	20%		
44.10 Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like	kg	20%		
44.11 Drawn wood; match splints; wooden pegs or pins for footwear:				
44.11.10 Pegwood and wooden pegs or pins, for footwear	kg	free		
44.11.20 Drawn wood (excluding pegwood)	kg	20%		
44.11.30 Match splints	kg	10%		
44.12 Wood wool and wood flour	kg	free		
44.13 Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured:				
44.13.10 Of coniferous species:				
.10 Ceiling boards and flooring boards	m ³	3%		
.20 Parquet or wood block flooring, not assembled	m ³	3%		
.90 Other	m ³	20%		
44.13.20 Of other species:				
.10 Ceiling boards and flooring boards	m ³	3%		
.20 Parquet or wood block flooring, not assembled	m ³	3%		
.90 Other	m ³	20%		
44.14 Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm:				
44.14.10 Veneer sheets:				
.10 Of a thickness less than 1 mm	m ²	15%		12% (U.K.; Canada)
.90 Other	m ²	3%		free (U.K.; Canada)
44.14.20 Of coniferous species (excluding veneer sheets)	m ²	32c per m ²	15c per m ²	free (Canada)
44.14.90 Other	m ²	3%	2%	free (U.K.; Canada)
44.15 Plywood, blockboard, lamiaboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
44.15.10 Plywood of a thickness not exceeding 4 mm of alder or birch wood	m ³	20% or 2 820c per m ³		
44.15.20 Other plywood	m ³	35% or 4 240c per m ³	25% or 1 050c per m ³	
44.15.90 Other	m ³	20%		
44.16 Cellular wood panels, whether or not faced with base metal	m ³	20%		
44.17 "Improved" wood, in sheets, blocks or the like	m ³	20%		
44.18 Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	m ³	20%		
44.19 Wooden beadings and mouldings, including moulded skirting and other moulded boards	m ³	20%		
44.20 Wooden picture frames, photograph frames, mirror frames and the like	kg	20%		
44.21 Complete wooden packing cases, boxes, crates, drums and similar packings:				
44.21.10 Unassembled or partly assembled	m ³	20% or 125c per m ³		
44.21.20 Fruit punnets	kg	free		
44.21.90 Other	kg	20%		
44.22 Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood (excluding staves falling within heading No. 44.08):				
44.22.10 Vats for the manufacture of wine	kg	free		
44.22.20 Casks and barrels:				
.10 Of a capacity of 182 litres or more	kg	free		
.20 Of a capacity of less than 182 litres	kg	20%	15%	
44.22.40 Split or quarter sawn heads for casks and vats	kg	free		
44.22.90 Other coopers' products	kg	20%		
44.23 Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels):				
44.23.10 Assembled parquet flooring panels, whether or not laminated	kg	3%		
44.23.20 Prefabricated and sectional buildings	kg	20%		
44.23.30 Window and door frames	kg	25%	20%	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
44 23.90 Other	kg	25%		
44.24 Household utensils of wood:				
44.24.10 Clothes pegs	kg	20% or 5c per 100		
44.24.90 Other	kg	20%		
44.25 Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:				
44.25.10 Tools of a kind used in agriculture	no.	free		
44.25.15 Other tools	no.	5%		
44.25.20 Tool bodies	no.	3%		free (U.K.; Canada)
44.25.30 Tool handles	no.	25%		
44.25.40 Broom and brush bodies and handles (excluding paint brush handles)	no.	25%		
44.25.50 Paint brush handles	no.	15%		
44.25.80 Boot and shoe lasts and trees	no.	free		
44.26 Spools, cops, bobbins, sewing thread reels and the like, of turned wood:				
44.26.10 Of a kind used with textile machinery	kg	5%	3%	free (U.K.)
44.26.90 Other	kg	20%		
44.27 Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood:				
44.27.10 Lighting fittings and parts thereof:				
.10 Standard lamps, table lamps and other portable electric lamps	no.	15%		
.90 Other	no.	15%		10% (U.K.)
44.27.30 Bathroom cabinets, hat-racks and other furniture; parts thereof	no.	25%		
44.27.40 Ash trays, tobacco jars, pipe stands and other tobacconists' ware; parts thereof		20%		
44.27.60 Rings, bracelets, brooches, earrings and other articles of personal adornment; parts thereof		25%		
44.27.70 Pen trays, ink stands, pencilboxes, stationery cases and the like; parts thereof		20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
44.27.80 Containers for musical instruments, for cutlery, for scientific instruments and the like; parts thereof		25%		
44.27.90 Other		20%		
44.28 Other articles of wood:				
44.28.10 Shoe splines		free		
44.28.15 Dairy appliances	no.	free		
44.28.20 Beehives and wooden sections thereof	kg	free		
44.28.25 Audiometric test booths, being sound-proof wooden structures	no.	free		
44.28.30 Ice chests	no.	25%		20% (Canada)
44.28.35 Rollers fitted with springs for roller blinds	no.	10%		
44.28.40 Venetian blinds	no.	25%		
44.28.45 Dowel pins	kg	25%		
44.28.50 Seats for water closet pans	no.	25% or 75c each		
44.28.60 Saddle trees	no.	free		
44.28.70 Shingles	m ³	30%		20% (Canada)
44.28.80 Clothes hangers	kg	30%		
44.28.85 Trunks, suit-cases, hat-boxes and the like	no.	25%		
44.28.90 Other	kg	20%		

CHAPTER 45

CORK AND ARTICLES OF CORK

NOTES:

- This Chapter does not cover the following:
 - Footwear or parts of footwear falling within Chapter 64;
 - Headgear or parts of headgear falling within Chapter 65; or
 - Articles falling within Chapter 97 (for example, toys, games and sports requisites).
- Natural cork roughly squared or deprived of the outer bark is to be taken to fall within heading No. 45.02 and not within heading No. 45.01.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
45.01 Natural cork, unworked, crushed, granulated or ground; waste cork	kg	free		
45.02 Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	kg	free		
45.03 Articles of natural cork:				
45.03.10 Corks or stoppers of cork only; floats for fishing nets; lifebuoys and lifebelts	kg	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
45.03.20 Corks or stoppers (excluding those of cork only)	kg	5%		
45.03.30 Washers	kg	free		
45.03.90 Other	kg	15%		
45.04 Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:				
45.04.10 In blocks, plates, sheets or strips	kg	free		
45.04.20 Floats for fishing nets; lifebuoys and lifebelts	kg	free		
45.04.30 Packing (moulded or shaped) for internal combustion engines; washers	kg	free		
45.04.60 Floor tiles	kg	10%		
45.04.90 Other	kg	15%		

CHAPTER 46

MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK; ARTICLES OF LOOFAH

NOTES:

- In this Chapter the expression "plaiting materials" includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not strips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yarns, or monofil or strip of Chapter 51.
- This Chapter does not cover the following:
 - Twine, cordage, ropes or cables, plaited or not (heading No. 59.04);
 - Footwear or headgear or parts thereof falling within Chapter 64 or 65;
 - Vehicles and bodies for vehicles, of basketware (Chapter 87); or
 - Furniture or parts thereof (Chapter 94).
- For the purposes of heading No. 46.02, "plaiting materials bound together in parallel strands" means plaiting materials placed side by side and bound together, in the form of sheets, whether the binding materials are of spun textile fibre or not.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
46.01 Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips:				
46.01.10 Millinery and other braids	kg	45%	30%	
46.01.90 Other	kg	20%		
46.02 Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles	kg	20%		
46.03 Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.01 or 46.02; articles of loofah:				
46.03.10 Ladies' handbags	no.	30%	25%	
46.03.90 Other	kg	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

SECTION X

PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD
AND ARTICLES THEREOF

CHAPTER 47

PAPER-MAKING MATERIAL

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
47.01 Pulp derived by mechanical or chemical means from any fibrous vegetable material:				
47.01.10 Mechanical wood pulp	kg	free		
47.01.20 Chemical wood pulp (dissolving grades)	kg	free		
47.01.30 Soda wood pulp and sulphate wood pulp, unbleached	kg	free		
47.01.40 Soda wood pulp and sulphate wood pulp, bleached (excluding dissolving grades)	kg	free		
47.01.50 Sulphite wood pulp, unbleached	kg	free		
47.01.60 Sulphite wood pulp, bleached (excluding dissolving grades)	kg	free		
47.01.70 Semi-chemical wood pulp	kg	free		
47.01.90 Pulp (excluding wood pulp)	kg	20%		
47.02 Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making	kg	free		

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD

NOTES:

- This Chapter does not cover the following:
 - Stamping foils of heading No. 32.09;
 - Perfume and cosmetic papers (heading No. 33.06);
 - Soap papers (heading No. 34.01), paper impregnated or coated with detergent (heading No. 34.02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No. 34.05);
 - Paper or paperboard, sensitised (heading No. 37.03);
 - Paper-reinforced stratified artificial plastic sheeting (headings Nos. 39.01 to 39.06), or vulcanised fibre (heading No. 39.03), or articles of such materials (heading No. 39.07);
 - Goods falling within heading No. 42.02 (for example, travel goods);
 - Articles falling within any heading in Chapter 46 (manufactures of plaiting materials);
 - Paper yarn or textile articles of paper yarn (Section XI);
 - Abrasive paper (heading No. 68.06) or paper-backed mica splittings (heading No. 68.15) (paper coated with mica powder is, however, to be classified under heading No. 48.07);
 - Metal foil backed with paper or paperboard (Section XV);
 - Perforated paper or paperboard for musical instruments (heading No. 92.10); or
 - Goods falling within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).
- Subject to the provisions of Note 3, headings Nos. 48.01 and 48.02 are to be taken to include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing (including false water-marking) and also to paper and paperboard coloured or marbled throughout the mass by any method. They do not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.
- Paper or paperboard answering to a description in two or more of the headings Nos. 48.01 to 48.07 is to be classified under that heading which in order of numbering occurs latest.
- Headings Nos. 48.01 to 48.07 are to be taken not to apply to paper, paperboard or cellulose wadding:
 - In strips or rolls of a width not exceeding 150 mm; or
 - In rectangular sheets (unfolded if necessary) of which no side exceeds 360 mm; or
 - Cut into shapes other than rectangular shapes.
 Except that hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3, under heading No. 48.02.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

5. For the purposes of heading No. 48.11, "wallpaper" and "lincrusta" are to be taken to apply only to:
- (a) Paper in rolls, suitable for wall or ceiling decoration, being:
- (i) Paper with one or with two margins, with or without guide marks; or
- (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding 600 mm;
- (b) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.
6. Heading No. 48.15 is to be taken to apply, *inter alia*, to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and to toilet paper in rolls or in packets, but not to the articles mentioned in Note 7.
7. Heading No. 48.21 is to be taken to apply, *inter alia*, to cards for statistical machines, perforated paper and paperboard cards for Jacquard and similar machines, paper lace, shelf edging, paper table-cloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.
8. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
SUB-CHAPTER I				
PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS				
48 01				
Paper and paperboard (including cellulose wadding), machine-made, in rolls or in sheets:				
48.01.10	kg	free		
48.01.20	kg	15%		
Tissue paper (excluding cigarette paper), with a basis mass of less than 35 g/m ² , of a kind used for wrapping paper, toilet paper, serviettes, handkerchiefs, facial tissues and doilies				
48.01.25	kg	free		
Other tissue paper (excluding cigarette paper); cellulose wadding				
48.01.30	kg	free		
Cigarette paper				
48.01.40	kg	5%		free (U.K.; Canada)
Newsprint paper, being paper containing not less than 70 per cent of mechanical wood pulp (percentage of the fibrous content) and having a basis mass of not less than 48 g/m ² but not more than 62 g/m ² and having a water absorbancy per m ² of not less than 45 g when tested by the one minute Cobb method				
48.01.50	kg	15%		
Kraft paper and paperboard, with a basis mass of less than 35 g/m ²				
48.01.51	kg	10% or 5 510c per 1 000 kg less 40 per cent of the f.o.b. price		
Kraft paper and paperboard, with a basis mass of 150 g/m ² or more and with a burst factor exceeding 2,16 kPa per g/m ²				
48.01.55	kg	10% plus 1 150c per 1 000 kg		
Other kraft paper and paperboard				
48.01.60	kg	15%		
Imitation kraft and semi-chemical paper and paperboard, with a basis mass of less than 35 g/m ²				
48.01.61	kg	10% or 5 510c per 1 000 kg less 40 per cent of the f.o.b. price		
Imitation kraft and semi-chemical paper and paperboard, with a basis mass of 150 g/m ² or more and with a burst factor exceeding 2,16 kPa per g/m ²				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
48.01.65 Other imitation kraft and semi-chemical paper and paperboard	kg	10% plus 1 140c per 1 000 kg		
48.01.70 Wrapping paper and paperboard, with a basis mass of not less than 35 g/m ² , not elsewhere enumerated under this heading	kg	10% plus 1 150c per 1 000 kg		
48.01.80 Printing paper (excluding newsprint paper) and writing paper, with a basis mass not exceeding 250 g/m ² , being paper of a kind suitable for printing or writing:				
.10. Containing 60 per cent or more mechanical wood pulp (percentage of the fibrous content)	kg	free		
.80. Other, with a basis mass of 35 g/m ² or more and of a f.o.b. price per 1 000 kg not exceeding R310	kg	10%		
.90. Other	kg	free		
48.01.85 With a basis mass not exceeding 200 g/m ² and containing 60 per cent or more mechanical wood pulp (percentage of the fibrous content), not elsewhere enumerated under this heading	kg	free		
48.01.90 Other, with a basis mass not exceeding 250 g/m ² and of a f.o.b. price per 1 000 kg:				
.10. Not exceeding R265	kg	1 835c per 1 000 kg with a maximum of 15%		
.20. Exceeding R265	kg	free		
48.01.92 Other, with a basis mass of not less than 600 g/m ² but not exceeding 3 500 g/m ² and of a value for duty purposes per 1 000 kg exceeding R176 but not exceeding R220	kg	10%		
48.01.95 Other, with a basis mass exceeding 250 g/m ² and of a value for duty purposes per 1 000 kg:				
.10. Not exceeding R88	kg	15%		
.20. Exceeding R88 but not exceeding R176	kg	10%		
.30. Exceeding R176	kg	free		
48.02 Paper and paperboard, hand-made	kg	free		
48.03 Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	kg	free		
48.04 Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets:				
48.04.10 Kraft paper and paperboard	kg	10% plus 1 150c per 1 000 kg		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
48.04.90 Other	kg	free		
48.05 Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:				
48.05.10 Kraft paper and paperboard	kg	10% plus 1 150c per 1 000 kg		
48.05.15 Creped paper with a basis mass of less than 35 g/m ²	kg	15%		
48.05.17 Creped paper with a basis mass of 35 g/m ² or more but not exceeding 60 g/m ²	kg	10%		
48.05.20 Crinkled tissue paper of a kind used for decorative purposes	kg	15% or 1 100c per 100 kg		
48.05.25 Other tissue paper, with a basis mass of less than 35 g/m ² , of a kind used for wrapping paper, toilet paper, serviettes, handkerchiefs, facial tissues and doilies	kg	15%		
48.05.30 Other tissue paper; cellulose wadding	kg	free		
48.05.40 Paper with a linen finish	kg	free		
48.05.50 Greaseproof paper and paperboard, and imitations thereof and glazed transparent paper	kg	free		
48.05.90 Other, with a basis mass not exceeding 250 g/m ² and of a f.o.b. price per 1 000 kg not exceeding R265	kg	1 840c per 1 000 kg with a maximum of 15%		
48.05.92 Other, embossed, with a basis mass of not less than 600 g/m ² but not exceeding 3 500 g/m ² and of a value for duty purposes per 1 000 kg exceeding R176 but not exceeding R265	kg	10%		
48.05.95 Other, with a basis mass exceeding 250 g/m ² and of a value for duty purposes per 1 000 kg:				
.10 Not exceeding R88	kg	15%		
.20 Exceeding R88 but not exceeding R176	kg	10%		
.30 Exceeding R176	kg	free		
48.05.99 Other	kg	free		
48.06 Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets:				
48.06.10 Bottle tissue paper, lined	kg	free		
48.06.90 Other	kg	20% or 1 100c per 100 kg		
48.07 Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
48.07.10 Carbon and other copying paper; lithographic transfer paper	kg	free		
48.07.15 Blotting paper; graphitised paper	kg	free		
48.07.20 Oiled paper (excluding tracing paper)	kg	free		
48.07.25 Waxed paper, whether or not printed	kg	15%		
48.07.30 Tracing paper	kg	15%	7,5%	
48.07.35 Gummed paper	kg	15%		
48.07.40 Pressure-sensitive paper	kg	15%		
48.07.45 Wrapping paper and paperboard, printed or designed, unwaxed	kg	20% or 1 100c per 100 kg		
48.07.50 Paper coated with metal powder; flint glazed paper	kg	free		
48.07.60 Printed or designed, of a kind commonly used as lining for trunks, suitcases and similar articles	kg	20% or 550c per 100 kg		
48.07.65 Shelfpaper, printed or designed	kg	20% or 1 100c per 100 kg		
48.07.70 Cheque paper, printed	kg	7,5%		
48.07.75 Damp course and similar bitumen impregnated felt paper	kg	20%		
48.07.80 Agricultural mulching paper	kg	free		
48.07.85 Printing paper and writing paper, with a basis mass not exceeding 250 g/m ² ; being paper of a kind suitable for printing or writing:				
.10 Containing 60 per cent or more mechanical wood pulp (percentage of the fibrous content)	kg	free		
.80 Other, of a f.o.b. price per 1 000 kg not exceeding R265	kg	1 840c per 1 000 kg with a maximum of 15%		
.90 Other	kg	free		
48.07.90 Other, with a basis mass not exceeding 250 g/m ² and of a f.o.b. price per 1 000 kg not exceeding R265	kg	1 840c per 1 000 kg with a maximum of 15%		
48.07.92 Other, painted or varnished, with a basis mass of not less than 600 g/m ² but not exceeding 3 500 g/m ² and of a value for duty purposes per 1 000 kg exceeding R176 but not exceeding R265	kg	10%		
48.07.95 Other, with a basis mass exceeding 250 g/m ² and of a value for duty purposes per 1 000 kg:				
.10 Not exceeding R88	kg	15%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
48.07.95—Continued				
.20 Exceeding R88 but not exceeding R176	kg	10%		
.30 Exceeding R176	kg	free		
48.07.99 Other	kg	free		
48.08 Filter blocks, slabs and plates, of paper pulp	kg	5%		free (U.K.)
48.09 Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders:				
48.09.10 Hardboard	m ²	7.5% or 3 770c per 1 000 m ²		
48.09.90 Other	m ²	7.5% or 3 770c per 1 000 m ²		
SUB-CHAPTER II				
PAPER AND PAPERBOARD, CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD				
48.10 Cigarette paper, cut to size, whether or not in the form of booklets or tubes:				
48.10.10 In the form of booklets, tubes or other retail packings	kg	20%	15%	
48.10.90 Other	kg	free		
48.11 Wallpaper and lincrusta; window transparencies of paper:				
48.11.10 Wallpaper	kg	10%		
48.11.20 Lincrusta	kg	20%		
48.11.30 Window transparencies of paper	kg	20%		
48.12 Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	m ²	20% or 6c per m ²		
48.13 Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes:				
48.13.10 Duplicator stencils (excluding addressing stencils)	kg	10%		
48.13.20 Offset duplicating masters	kg	free		
48.13.90 Other	kg	free		
48.14 Writing blocks, envelopes, letter-cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	kg	20% or 1 100c per 100 kg		
48.15 Other paper and paperboard, cut to size or shape:				
48.15.10 Monotype paper, in rolls, with perforated edges	kg	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
48.15.20 Filter papers of a type used on industrial filters	kg	5%			free (U.K.)
48.15.25 Filter papers not of a type used on industrial filters	kg	10%			
48.15.30 Toilet paper	kg	20%			
48.15.40 Masking tape and other pressure-sensitive paper tape	kg	15%			
48.15.45 Gummed paper	kg	15%			
48.15.50 Printed paper and paperboard, not elsewhere enumerated under this heading	kg	20% or 1 100c per 100 kg			
48.15.60 Blotting paper; greaseproof paper	kg	free			
48.15.90 Other	kg	20%			
48.16 Boxes, bags and other packing containers, of paper or paperboard:					
48.16.10 Seed packets, pictorial	kg	free			
48.16.20 Bags (excluding pictorial seed packets) of kraft, imitation kraft or semi-chemical paper:					
.10 Printed	kg	20% or 550c per 100 kg with a maximum of 30%			
.20 Not printed	kg	15% or 550c per 100 kg			
48.16.30 Other bags:					
.10 Printed	kg	20%			
.20 Not printed	kg	15%			
48.16.90 Other	kg	20%			
48.17 Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	kg	20%			
48.18 Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery (excluding box files) of paper or paperboard; sample and other albums and book covers, of paper or paperboard:					
48.18.10 Loose-leaf covers and binders; letter or document files, in book or folder form	kg	20%			
48.18.20 Diaries	kg	20% or 1 100c per 100 kg			
48.18.40 Registers, account books, exercise books (excluding letter copying books), note books, memorandum blocks, order books, receipt books and other printed stationery in the form of bound books or blocks	kg	20% or 1 100c per 100 kg			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
48.18.90 Other	kg	20% or 1 100c per 100 kg			
48.19 Paper or paperboard labels, whether or not printed or gummed:					
48.19.10 Printed	kg	20% or 1 100c per 100 kg			
48.19.90 Other	kg	20%			
48.20 Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):					
48.20.10 Of a kind used with textile machinery	kg	5%	3%		free (U.K.)
48.20.90 Other	kg	20%			
48.21 Other articles of paper pulp, paper, paperboard or cellulose wadding:					
48.21.10 Doilies and mats:					
.10 Printed or embossed, or of lace paper	kg	20% or 1 300c per 100 kg			
.20 Not printed or embossed, or of paper other than lace paper	kg	15% or 1 300c per 100 kg			
48.21.20 Serviettes and plates:					
.10 Printed or embossed	kg	20% or 1 100c per 100 kg			
.20 Not printed or embossed	kg	15% or 1 100c per 100 kg			
48.21.25 Cards, not printed, with a magnetic field, of a kind used with statistical and calculating machines	kg	5%			
48.21.30 Cards (perforated) for use with Jacquard and similar textile machines; textile spinning cans	kg	5%	3%		free (U.K.)
48.21.35 Sanitary napkins of cellulose wadding	kg	15%			
48.21.40 Washers; peg material for boots and shoes; milk filter pads	kg	free			
48.21.45 Sausage casings, unprinted	kg	free			
48.21.55 Lampshades	no.	15%			
48.21.60 Belt backing	m	115c per 100 m			
48.21.90 Other	kg	20%			

CHAPTER 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

NOTES:

1. This Chapter does not cover the following:

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

- (a) Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48);
- (b) Playing cards or other goods falling within any heading in Chapter 97; or
- (c) Original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling within heading No. 99.04, antiques of an age exceeding 100 years or other articles falling within any heading in Chapter 99.
2. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within heading No. 49.01 and not within heading No. 49.02.
3. Heading No. 49.01 is to be extended to apply to the following:
- (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
- (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
- (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding. However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11.
4. Headings Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within heading No. 49.11.
5. For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.
6. (i) For the purposes of heading No. 49.06, the expression "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts.
- (ii) References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.
7. For the purposes of heading No. 49.09, the expression "picture postcards" means cards consisting essentially of illustrations and bearing printed indications of their use.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
49.01 Printed books, booklets, brochures, pamphlets and leaflets:				
49.01.10 Braille books		free		
49.01.20 Books for young children; books consisting of picture stories		free		
49.01.30 Poetry books and books consisting of stage plays		free		
49.01.40 Directories, guide books, year books, Christmas annuals, and handbooks, all relating to the Republic	kg	20% or 1 100c per 100 kg		
49.01.50 Soft covered fiction books and booklets, not bound in leather or substitutes therefor grained or treated to imitate leather	no.	5c each		
49.01.90 Other		free		
49.02 Newspapers, journals and periodicals, whether or not illustrated:				
49.02.10 Periodicals, fiction, consisting predominantly of a single complete novel or story, in a single issue	no.	5c each		
49.02.20 Holiday or special editions (or parts thereof) imported for issue with newspapers, journals or periodicals published in the Republic	kg	20% or 1 100c per 100 kg		
49.02.30 Newspapers or supplement editions or parts thereof (excluding religious publications or parts thereof), intended to be completed and published in the Republic	kg	20% or 1 700c per 100 kg		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
49.02.90 Other	kg	free		
49.03 Children's picture books and painting books	kg	free		
49.04 Music, printed or in manuscript, whether or not bound or illustrated	kg	free		
49.05 Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial)		free		
49.06 Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts (excluding music)		free		
49.07 Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books:				
49.07.10 Postage stamps, revenue stamps and banknotes	kg	free		
49.07.90 Other	kg	20% or 1 100c per 100 kg		
49.08 Transfers (decalcomanias)	kg	20% or 1 100c per 100 kg		
49.09 Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	kg	20%		
49.10 Calendars of any kind, of paper or paper-board, including calendar blocks	kg	20%		
49.11 Other printed matter, including printed pictures and photographs:				
49.11.10 Photographs	kg	20%		
49.11.20 Mottoes and texts, of religious subjects	kg	free		
49.11.30 Christmas, birthday, greeting and similar cards	kg	20%		
49.11.40 Pictures	kg	free		
49.11.50 Catalogues, price lists and trade publications of firms or persons having no established place of business in the Republic or no representative holding stocks in the Republic	kg	free		
49.11.60 Publications and other advertising matter, relating to fairs, exhibitions and tourism in foreign countries	kg	free		
49.11.80 Cut samples of cloth, leather, linoleum, wallpaper, carpets or plastic, in book form; colour cards	kg	free		
49.11.90 Other	kg	20% or 1 100c per 100 kg		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

SECTION XI

TEXTILES AND TEXTILE ARTICLES

NOTES:

1. This Section does not cover the following:

- (a) Animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);
- (b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), excluding straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17);
- (c) Vegetable materials falling within Chapter 14;
- (d) Asbestos of heading No. 25.24 or articles of asbestos and other products of heading No. 68.13 or 68.14;
- (e) Articles falling within heading No. 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials);
- (f) Sensitised textile fabric (heading No. 37.03);
- (g) Monofil of which any cross-sectional dimension exceeds 1 mm and strip (artificial straw and the like) of a width exceeding 5 mm, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46);
- (h) Woven textile fabrics, felt, bonded fibre fabrics, or similar bonded yarn fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40;
- (i) Skins with their wool or hair on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, falling within heading No. 43.03 or 43.04;
- (k) Articles of textile materials falling within heading No. 42.01 or 42.02;
- (l) Products and articles of Chapter 48 (for example, cellulose wadding);
- (m) Footwear or parts of footwear, gaiters or leggings or similar articles classified under Chapter 64;
- (n) Headgear or parts thereof falling within Chapter 65;
- (o) Hair nets (heading No. 65.05 or 67.04, as the case may be);
- (p) Goods falling within Chapter 67;
- (q) Abrasive-coated threads, cords or fabrics (heading No. 68.06);
- (r) Glass fibre or articles of glass fibre, excluding embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles falling within Chapter 94 (furniture and bedding); or
- (t) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

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

- (a) Goods containing more than 10 per cent by mass of silk, noil or other waste silk or any combination thereof are to be classified under Chapter 50, and, for the purposes of classification under that Chapter, as if consisting wholly of that one of those materials which predominates in mass;
- (b) All other goods are to be classified as if consisting wholly of that one textile material which predominates in mass over any other single textile material.

(B) For the purposes of the above rules:

- (a) Metallised yarn shall be treated as a single textile material and its mass shall be taken as the aggregate of the mass of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as a textile material;
- (b) Where a heading or subheading refers to goods of different textile materials (for example, silk and waste silk or carded sheep's or lambs' wool and combed sheep's or lambs' wool), all those materials shall be treated as being one and the same;
- (c) Subject to the provisions of paragraph (B) (a), the mass of the constituents other than textile materials is not to be included in the mass of the goods.

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

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

- (a) Of silk, noil or other waste silk, of a 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);
- (c) Of true hemp or of flax:
 - (i) Polished or glazed, of which the length per kg, multiplied by the number of constituent strands, is less than 7 000 m;
 - (ii) Not polished or glazed and of a mass exceeding 2 g/m;
- (d) Of coir, consisting of three or more plies;
- (e) Of other vegetable fibres, of a mass exceeding 2 g/m; or
- (f) Reinforced with metal.

(B) Exceptions:

- (a) Yarn of sheep's or lambs' wool or of other animal hair and paper yarn, excluding yarn reinforced with metal;
- (b) Continuous filament tow for the manufacture of man-made fibres (discontinuous), and multifilament yarn without twist or with a twist of less than 5 turns per m;
- (c) Silk-worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;
- (d) Metallised yarn, not being yarn reinforced with metal; and
- (e) Chenille yarn and gimped yarn.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

4. (A) For the purposes of Chapters 50, 51, 53, 54, 55 and 56, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn put up:
- (a) In balls or on cards, reels, tubes or similar supports, of a mass (including support) not exceeding:
 - (i) 200 g in the case of flax and ramie;
 - (ii) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
 - (iii) 125 g in other cases;
 - (b) In hanks or skeins of a mass not exceeding:
 - (i) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
 - (ii) 125 g in other cases;
 - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform mass not exceeding:
 - (i) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
 - (ii) 125 g in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
 - (i) Single yarn of sheep's or lambs' wool or of fine animal hair, unbleached; and
 - (ii) Single yarn of sheep's or lambs' wool or of fine animal hair, bleached, dyed or printed, of a length less than 2 000 m/kg;
 - (b) Multiple or cabled yarn, unbleached:
 - (i) Of silk, noil or other waste silk, however put up; or
 - (ii) Of other textile material (excluding sheep's or lambs' wool or fine animal hair) in hanks or skeins;
 - (c) Multiple or cabled yarn of silk, noil or other waste silk, bleached, dyed or printed, of a length not less than 75 000 m/kg, measured multiple; and
 - (d) Single, multiple or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. (a) For the purposes of heading No. 55.07, "gauze" fabric means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which the weft threads pass.
- (b) For the purposes of heading No. 58.08, "plain" means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling-in of the meshes. In applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.
6. For the purposes of this Section, the expression "made up" means:
- (a) Cut otherwise than into rectangles;
 - (b) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table-cloths, scarf squares and blankets);
 - (c) Hemmed or with rolled edges (excluding fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;
 - (d) Cut to size and having undergone a process of drawn thread work;
 - (e) Assembled by sewing, gumming or otherwise (excluding fabrics consisting of two or more lengths of identical material joined end to end and fabrics composed of two or more fabrics assembled in layers, whether or not padded).
7. The headings of Chapters 50 to 57 and, except where the context otherwise indicates, the headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.
8. For the purposes of this Section:
- (a) "Printed" means pattern or design (including novelty) printing other than with fugitive colours or dyes.
 - (b) The expression "linear density" means the mass in grams per 1 000 metres of yarn.
 - (c) "Resultant linear density" means the linear density of a folded yarn or cabled yarn, i.e. the linear density of the final product resulting from twisting, folding or cabling operations.
 - (d) "Dyed" includes piece dyed, mass dyed and any other form of dyeing.
9. Throughout this Section reference to percentage of textile materials is to be taken to mean percentage by mass.
10. For the purposes of this Section, combed or worsted yarn includes yarns, spun on modified spinning systems, which have similar characteristics to conventional combed or worsted yarns.
11. For the purposes of this Section fabrics with a plain, twill or sateen weave shall be deemed to relate to fabrics (excluding fabrics in which groups of more than two threads (double ends) appear in the warp or the weft, as single threads) which show on the entire surface (excluding selvages) without a break in the continuity—

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

- (a) one and the same plain, twill or sateen weave;
- (b) two or more varieties of one of the said weaves (for example, twill fabrics with the twill in different directions); or
- (c) two or more of the said weaves (for example, plain and sateen).
12. Fabrics "woven from yarns of different colours" include fabrics woven with yarns of different shades of the same colour.
13. When calculating the area in square metres of fabrics specified in any tariff heading in any Chapter of this Section for any purpose, except for the calculation of mass per square metre, the actual length of any such fabrics of a width of less than 75 cm but exceeding 30 cm shall be deemed to be the actual length of such fabrics at a width of 75 cm.
14. For the purposes of this Section the expression "printed with scarf designs" means woven printed fabrics which are defined by pattern or which bear an indication in any manner where they should be cut for the purposes of hemming to form finished scarves, mufflers or stoles. Woven fabrics which merely need separation by cutting dividing threads and not requiring sewing or further fabrication are, however, excluded (heading No. 61.06).

CHAPTER 50

SILK AND WASTE SILK

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
50.01 Silk-worm cocoons suitable for reeling	kg	20%			
50.02 Raw silk (not thrown)	kg	10%			
50.03 Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	kg	free			
50.04 Silk yarn (excluding yarn of noil or other waste silk), not put up for retail sale	kg	10%			
50.05 Yarn spun from silk waste (excluding noil), not put up for retail sale	kg	10%			
50.06 Yarn spun from noil silk, not put up for retail sale	kg	10%			
50.07 Silk yarn and yarn spun from noil or other waste silk, put up for retail sale	kg	5%			
50.08 Silk-worm gut; imitation catgut of silk	kg	20%			
50.09 Woven fabrics of silk or of waste silk (excluding noil):					
50.09.10 Fabrics containing more than 50 per cent silk or waste silk	m ²	25%			
50.09.15 Fabrics of synthetic fibres containing combed wool or other combed animal hair, of a mass per m ² of 142 g or more and of a value for duty purposes per m ² exceeding 35c:					
.10 Of a value for duty purposes per m ² not exceeding 70c	m ²	80% less 8,4c per m ²	80% less 14,4c per m ²		
.90 Other	m ²	25% or 48c per m ²	20% or 42c per m ²		
50.09.20 Fabrics of synthetic fibres not containing combed wool or other combed animal hair and fabrics of cellulosic fibres containing 30 per cent or more combed wool or other combed animal hair or synthetic fibres or mixtures thereof, of a mass per m ² of 142 g or more and of a value for duty purposes per m ² exceeding 35c:					

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
50.09.20—Continued					
.10 Of a value for duty purposes per m ² not exceeding 62c	m ²	80% less 8,4c per m ²	80% less 14,4c per m ²		
.90 Other	m ²	25% or 42c per m ²	20% or 36c per m ²		
50.09.40 Fabrics in which wool or hair predominates by mass:					
.10 Woven from worsted yarns	m ²	30% or 60c per m ² less 20%	20% or 60c per m ² less 20%		
.90 Other	m ²	40%	20%		
50.09.90 Other:					
.15 Containing 50 per cent or more cotton and of a f.o.b. price per m ² not exceeding 28c	m ²	18c per m ²	11,95c per m ² plus 5% or 10,2c per m ² plus 15%	10,2c per m ² plus 10% (U.K.)	
.30 Containing more than 50 per cent of cellulosic fibres and of a value for duty purposes per m ² not exceeding 35c	m ²	18c per m ²	14,3c per m ²	10,8c per m ² plus 10% (U.K.)	
.90 Other	m ²	18c per m ²	14,4c per m ²		
50.10 Woven fabrics of noil silk:					
50.10.10 Fabrics containing more than 50 per cent noil silk	m ²	25%			
50.10.15 Fabrics of synthetic fibres containing combed wool or other combed animal hair, of a mass per m² of 142 g or more and of a value for duty purposes per m² exceeding 35c:					
.10 Of a value for duty purposes per m ² not exceeding 70c	m ²	80% less 8,4c per m ²	80% less 14,4c per m ²		
.90 Other	m ²	25% or 48c per m ²	20% or 42c per m ²		
50.10.20 Fabrics of synthetic fibres not containing combed wool or other combed animal hair and fabrics of cellulosic fibres containing 30 per cent or more combed wool or other combed animal hair or synthetic fibres or mixtures thereof, of a mass per m² of 142 g or more and of a value for duty purposes per m² exceeding 35c:					
.10 Of a value for duty purposes per m ² not exceeding 62c	m ²	80% less 8,4c per m ²	80% less 14,4c per m ²		
.90 Other	m ²	25% or 42c per m ²	20% or 36c per m ²		
50.10.40 Fabrics in which wool or hair predominates by mass:					

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
50.10.40—Continued					
.10 Woven from worsted yarns	m ²	30% or 60c per m ² less 20%	20% or 60c per m ² less 20%		
.90 Other	m ²	40%	20%		
50.10.90 Other:					
.15 Containing 50 per cent or more cotton and of a f.o.b. price per m ² not exceeding 28c	m ²	18c per m ²	11,95c per m ² plus 5% or 10,2c per m ² plus 15%	10,2c per m ² plus 10% (U.K.)	
.30 Containing more than 50 per cent of cellulosic fibres and of a value for duty purposes per m ² not exceeding 35c	m ²	18c per m ²	14,3c per m ²	10,8c per m ² plus 10% (U.K.)	
.90 Other	m ²	18c per m ²	14,4c per m ²		

CHAPTER 51

MAN-MADE FIBRES (CONTINUOUS)

NOTES:

- Throughout this Schedule, the term "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing processes, either:
 - By synthesis, i.e. by polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or
 - By regeneration, i.e. by chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.
- Heading No. 51.01 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.
- The expression "yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).
- Monofil of man-made fibre materials of which no cross-sectional dimension exceeds 1 mm is to be classified under heading No. 51.01 when of a mass less than 6,6 mg/m (66 dtex) and under heading No. 51.02 in other cases. Monofil of which any cross-sectional dimension exceeds 1 mm is to be classified under Chapter 39.
 - Strip (artificial straw and the like) of man-made fibre materials is to be classified under heading No. 51.02 when of a width not exceeding 5 mm and under Chapter 39 in other cases.
- Throughout this Schedule the term "cellulosic fibres" means fibres or filament of cellulose (for example, viscose rayon, cuprammonium rayon and cellulose acetate).

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
51.01 Yarn of man-made fibres (continuous), not put up for retail sale:					
51.01.10 Stretch or bulked yarns:					
.10 Of polyester fibres	kg	100c per kg			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre- ferential
		General	M.F.N.		
<i>51.01.10—Continued</i>					
.20 Of polyamide fibres, not exceeding 34 dtex, undyed	kg	20% or 650c per kg less the f.o.b. price			
.25 Of polyamide fibres, exceeding 34 dtex, undyed	kg	20% or 300c per kg less the f.o.b. price			
.30 Of polyamide fibres, not exceeding 34 dtex, dyed	kg	20% or 740c per kg less the f.o.b. price			
.35 Of polyamide fibres, exceeding 34 dtex, dyed	kg	20% or 385c per kg less the f.o.b. price			
.40 Of other synthetic fibres	kg	10%	5%		
.50 Of cellulosic fibres	kg	free			
.90 Other	kg	10%	5%		
<i>51.01.20 Prepared sewing yarn:</i>					
.10 Of synthetic fibres	kg	25%			
.90 Other	kg	10%	5%		
<i>51.01.30 Core yarn of synthetic fibres, not exceeding 280 dtex</i>					
	kg	20%			
<i>51.01.50 Other, with a tenacity of less than 5,3 cN/dtex:</i>					
.10 Of polyester fibres, less than 76 dtex	kg	free			
.20 Of polyester fibres, 76 dtex or more	kg	15%			
.25 Monofil of polyamide material, of less than 22 dtex	kg	15% or 325c per kg less the f.o.b. price			
.26 Monofil of polyamide material, of 22 dtex or more but less than 34 dtex	kg	15% or 275c per kg less the f.o.b. price			
.28 Monofil of polyamide material, of 34 dtex or more but less than 66 dtex	kg	15% or 245c per kg less the f.o.b. price			
.30 Of polyamide fibres, less than 22 dtex	kg	15% or 325c per kg less the f.o.b. price			
.32 Of polyamide fibres, of 22 dtex or more but less than 34 dtex	kg	15% or 275c per kg less the f.o.b. price			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
51.01.50—Continued				
.35 Of polyamide fibres, of 34 dtex or more but less than 44 dtex	kg	15% or 225c per kg less the f.o.b. price		
.40 Of twisted polyamide fibres, of 44 dtex or more but less than 76 dtex, single, multiple or cabled	kg	15% or 275c per kg less the f.o.b. price		
.50 Of polyamide fibres, not twisted, of 44 dtex or more but less than 76 dtex (including tow)	kg	15% or 190c per kg less the f.o.b. price		
.60 Of trilobal polyamide fibres, of 76 dtex or more	kg	15% or 185c per kg less the f.o.b. price		
.70 Of polyamide fibres, not trilobal, of 76 dtex or more	kg	15% or 160c per kg less the f.o.b. price		
.75 Of other synthetic fibres	kg	10%	5%	
.80 Of cellulosic fibres	kg	free		
.90 Other	kg	10%	5%	
51.01.90 Other, with a tenacity of 5,3 cN/dtex or more:				
.10 Of polyester fibres	kg	10%	5%	
.20 Of polyamide fibres	kg	15%		
.30 Of other synthetic fibres	kg	10%	5%	
.40 Of cellulosic fibres	kg	free		
.90 Other	kg	10%	5%	
15.02 Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:				
51.02.10 Monofil of polyamide material, with a tenacity of less than 5,3 cN/dtex:				
.10 Of 68 dtex or more but less than 834 dtex	kg	15% or 315c per kg less the f.o.b. price		
.20 Of 834 dtex or more	kg	15%		
51.02.20 Monofil of polyamide material, with a tenacity of 5,3 cN/dtex or more	kg	15%		
51.02.50 Of synthetic fibre materials (excluding monofil of polyamide material)	kg	10%	5%	
51.02.90 Of regenerated fibre materials	kg	5%		
51.03 Yarn of man-made fibres (continuous), put up for retail sale:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
51.03.10 Of synthetic fibres:					
.10 Stretch or bulked yarns of polyamide fibres	kg	20%			
.20 Prepared sewing yarn	kg	25%			
.90 Other	kg	10%	5%		
51.03.90 Other	kg	5%			
51.04 Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02:					
51.04.10 Fabrics of a mass per m ² exceeding 340 g, commonly known as canvas or duck:					
.10 Belting duck	m ²	20%			
.90 Other	m ²	20%			
51.04.15 Tyre cord fabric (including tyre bead fabric):					
.10 Of synthetic fibres	m ²	20%			
.20 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per m ² not exceeding 35c	m ²	10% plus 4,8c per m ²	10% plus 3,5c per m ²	20% (U.K.)	
.90 Other	m ²	20%	15%		
51.04.30 Crepe fabrics and seersucker fabrics, unprinted:					
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per m ² not exceeding 35c	m ²	10% or 4,8c per m ² less 5%	3,5c per m ² less 5%	5% (U.K.)	
.90 Other	m ²	10%	5%		
51.04.40 Indigo blue discharge print fabrics:					
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per m ² not exceeding 35c	m ²	10% or 4,8c per m ² less 5%	3,5c per m ² less 5%	5% (U.K.)	
.90 Other	m ²	10%	5%		
51.04.45 Fabrics printed with scarf designs (excluding indigo blue discharge print fabrics):					
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per m ² not exceeding 35c	m ²	17,9c per m ²		14,4c per m ² plus 10% (U.K.)	
.90 Other	m ²	18c per m ²			
51.04.50 Other printed fabrics of a mass per m ² of less than 170 g, containing single or plied yarn with a linear density (in the unplied form) of 200 dtex or finer and with a construction of 55 threads or more per cm ² :					
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per m ² not exceeding 35c	m ²	15,2c per m ²	14,3c per m ²	10,8c per m ² plus 10% (U.K.)	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
51.04.50—Continued					
.20 Other, of a value for duty purposes per m ² not exceeding 54c	m ²	15,2c per m ²			
.90 Other	m ²	10% or 41c per m ² less 50%			
51.04.55 Other printed fabrics:					
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per m ² not exceeding 35c	m ²	14,4c per m ²	11,9c per m ²		8,4c per m ² plus 10% (U.K.)
.20 Other, of a value for duty purposes per m ² not exceeding 41c	m ²	14,4c per m ²	43c per m ² less 95% with a maximum of 12c per m ²		
.90 Other	m ²	15% or 14,4c per m ²	10%		
51.04.60 Other fabrics of synthetic fibres containing combed wool or other combed animal hair and discontinuous fibres, of a mass per m ² of 142 g or more and of a value for duty purposes per m ² exceeding 35c:					
.10 Of a value for duty purposes per m ² not exceeding 70c	m ²	80% less 8,4c per m ²	80% less 14,4c per m ²		
.90 Other	m ²	25% or 48c per m ²	20% or 42c per m ²		
51.04.75 Other fabrics of synthetic fibres containing discontinuous fibres, of a mass per m ² of 142 g or more and of a value for duty purposes per m ² exceeding 35c:					
.10 Of a value for duty purposes per m ² not exceeding 62c	m ²	80% less 8,4c per m ²	80% less 14,4c per m ²		
.90 Other	m ²	25% or 42c per m ²	20% or 36c per m ²		
51.04.80 Other fabrics of cellulosic fibres containing 30 per cent or more combed wool or other combed animal hair or synthetic fibres or mixtures thereof, of a mass per m ² of 142 g or more and of a value for duty purposes per m ² exceeding 35c:					
.10 Of a value for duty purposes per m ² not exceeding 62c	m ²	80% less 8,4c per m ²	80% less 14,4c per m ²		
.90 Other	m ²	25% or 42c per m ²	20% or 36c per m ²		
51.04.90 Other:					

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
<i>51.04.90—Continued</i>					
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per m ² not exceeding 35c	m ²	18c per m ²	14,3c per m ²		10,8c per m ² plus 10% (U.K.)
.20 Other, of a value for duty purposes per m ² of less than 48c	m ²	18c per m ²	14,4c per m ²		
.30 Other, of cellulosic fibres, in a Jacquard weave or woven from yarns of different colours, of a mass per m ² of 170 g or more and of a value for duty purposes per m ² of 48c or more	m ²	10% or 18c per m ²	10% or 14,4c per m ²		
.90 Other	m ²	10% or 60c per m ² less 90%	10% or 53c per m ² less 80%		

CHAPTER 52

METALLISED TEXTILES

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
52.01 Metallised yarn, being textile yarn spun with metal or covered with metal by any process	kg	10%			
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 ²	10%			

CHAPTER 53

WOOL AND OTHER ANIMAL HAIR

NOTE:

The expression "fine animal hair" means hair of alpaca, llama, vicuna, yak, camel, Angora, Tibetan, Kashmir and similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria and musk rat.

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
53.01 Sheep's or lambs' wool, not carded or combed:					
53.01.10 Greasy or fleece washed	kg	free			
53.01.20 Scoured, cleaned, carbonised, but not further processed	kg	free			
53.01.30 Bleached, dyed or otherwise processed	kg	10%			
53.02 Animal hair, fine or coarse (excluding sheep's or lambs' wool), not carded or combed:					

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
53.02.10 Fine animal hair:				
.10 Not further processed than bleached or dyed	kg	free		
.90 Other	kg	10%		
53.02.20 Coarse animal hair:				
.10 Not further processed than bleached or dyed	kg	free		
.90 Other	kg	10%		
53.03 Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted:				
53.03.10 Of sheep's or lambs' wool:				
.10 Not processed	kg	free		
.90 Other	kg	10%		
53.03.20 Of fine animal hair:				
.10 Not further processed than bleached or dyed	kg	free		
.90 Other	kg	10%		
53.03.50 Of coarse animal hair:				
.10 Not further processed than bleached or dyed	kg	free		
.90 Other	kg	10%		
53.04 Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags):				
53.04.10 Of sheep's or lambs' wool:				
.10 Not processed	kg	free		
.90 Other	kg	10%		
53.04.40 Of other animal hair, not further processed than bleached or dyed	kg	free		
53.04.90 Other	kg	10%		
53.05 Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed:				
53.05.10 Wool, carded or combed (excluding wool tops):				
.10 Not bleached or dyed	kg	free		
.90 Other	kg	10%		
53.05.20 Wool tops:				
.10 Not bleached or dyed	kg	free		
.90 Other	kg	10%		
53.05.50 Other animal hair, carded or combed:				
.10 Not bleached or dyed	kg	free		
.90 Other	kg	10%		
53.06 Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale	kg	25% or 55c per kg	18c per kg	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
53.07 Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale	kg	20% plus 18c per kg	12,5% plus 18c per kg	
53.08 Yarn of fine animal hair (carded or combed), not put up for retail sale	kg	10%		
53.09 Yarn of horsehair or of other coarse animal hair, not put up for retail sale	kg	10%		
53.10 Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale:				
53.10.10 Of sheep's or lambs' wool only	kg	25%	15%	
53.10.20 Of sheep's or lambs' wool mixed with other fibres	kg	15%		
53.10.90 Other	kg	5%		
53.11 Woven fabrics of sheep's or lambs' wool or of fine animal hair:				
53.11.10 Fabrics woven from worsted yarns, not elsewhere enumerated in this heading:				
.10 With woven stripes, of a kind commonly used for blazers	m ²	25%	5%	
.90 Other	m ²	30% or 60c per m ² less 20%	20% or 59c per m ² less 20%	
53.11.50 Fabrics woven from woollen yarns containing 40 per cent or more cotton and of a mass per m ² not exceeding 144 g	m ²	25%	5%	
53.11.70 Hair canvas interlinings	m ²	40% or 14,4c per m ²	20% or 7,2c per m ²	
53.11.80 Fabrics raised on one or on both sides, of a mass per m ² exceeding 340 g, commonly known as blanketing	m ²	25% or 22c per kg		
53.11.90 Other	m ²	40%	20%	
53.12 Woven fabrics of coarse animal hair (excluding horsehair):				
53.12.10 Hair canvas interlinings	m ²	40% or 14,4c per m ²	20% or 7,2c per m ²	
53.12.90 Other	m ²	25%	5%	
53.13 Woven fabrics of horsehair:				
53.13.10 Hair canvas interlinings	m ²	40% or 14,4c per m ²	20% or 7,2c per m ²	
53.13.90 Other	m ²	25%	5%	

CHAPTER 54
FLAX AND RAMIE

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
54.01 Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags):				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
54.01.10 Unprocessed	kg	free			
54.01.20 Processed	kg	10%			
54.02 Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags):					
54.02.10 Unprocessed	kg	free			
54.02.20 Processed	kg	10%			
54.03 Flax yarn or ramie yarn, not put up for retail sale:					
54.03.10 Prepared sewing yarn	kg	5%			
54.03.90 Other	kg	25%	15%		
54.04 Flax yarn or ramie yarn, put up for retail sale	kg	5%			
54.05 Woven fabrics of flax or of ramie:					
54.05.10 Of flax	m ²	10%			
54.05.50 Of ramie	m ²	10%			

CHAPTER 55

COTTON

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
55.01 Cotton, not carded or combed:					
55.01.10 Unprocessed	kg	free			
55.01.20 Bleached, dyed or otherwise processed	kg	15%			
55.02 Cotton linters:					
55.02.10 Unprocessed	kg	free			
55.02.20 Bleached, dyed or otherwise processed	kg	15%			
55.03 Cotton waste (including pulled or garnetted rags), not carded or combed:					
55.03.10 Unprocessed	kg	free			
55.03.20 Bleached, dyed or otherwise processed	kg	15%			
55.04 Cotton, carded or combed	kg	15%			
55.05 Cotton yarn, not put up for retail sale:					
55.05.10 Prepared sewing yarn:					
.10 In units exceeding 280 m each	kg	25% or 3,8c per 1 000 m			
.20 In units not exceeding 280 m each	kg	25%			
55.05.90 Other	kg	25%	15%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
55.06 Cotton yarn, put up for retail sale:					
55.06.10 Prepared sewing yarn:					
.10 In units exceeding 280 m each	kg	25% or 3,8c per 1 000 m			
.20 In units not exceeding 280 m each	kg	25%			
55.06.90 Other	kg	10%	5%		
55.07 Cotton gauze:					
55.07.15 Containing 50 per cent or more cotton and of a f.o.b. price per m² not exceeding 28c	m ²	15,2c per m ²	8,95c per m ² plus 5% or 7,2c per m ² plus 15%	7,2c per m ² plus 10% (U.K.)	
55.07.90 Other	m ²	10% or 15,2c per m ²	10% or 14,3c per m ² less 10%		
55.08 Terry towelling and similar terry fabrics, of cotton:					
55.08.15 Containing 50 per cent or more cotton and of a f.o.b. price per m² not exceeding 28c	m ²	15,2c per m ²	7,15c per m ² or 5,4c per m ² plus 10%	5,4c per m ² plus 5% (U.K.)	
55.08.90 Other	m ²	45%	25%		
55.09 Other woven fabrics of cotton:					
55.09.05 Fabrics raised on one or on both sides, of a mass per m² exceeding 340 g, commonly known as blanketing	m ²	25% or 22c per kg			
55.09.10 Fabrics of a mass per m² exceeding 340 g, commonly known as canvas or duck:					
.10 Belting duck	m ²	20%			
.90 Other	m ²	20%			
55.09.15 Tyre cord fabric (including tyre bead fabric):					
.10 Containing 50 per cent or more cotton and of a f.o.b. price per m ² not exceeding 28c	m ²	12c per m ²	20% or 10% plus 1,75c per m ²	15% (U.K.)	
.90 Other	m ²	20% or 12c per m ²	20%		
55.09.20 Fabrics in a twill or sateen weave, dyed black, of a mass per m² not exceeding 135 g; fabrics in a plain, twill or sateen weave, of a mass per m² of less than 225 g, containing not less than 15 per cent wool or other animal hair:					
.10 Containing 50 per cent or more cotton and of a f.o.b. price per m ² not exceeding 28c	m ²	15% or 3,6c per m ²	10% or 1,75c per m ²	5% (U.K.)	
.90 Other	m ²	15%	10%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
55.09.25 Fabrics of a width not exceeding 85 cm, whether plain or striped, specially designed for use as the distinctive traditional tribal dress of the Ovambo, Pondo, Shangaan, Tonga, Venda, Swazi or Zulu:				
.10 Containing 50 per cent or more cotton and of a f.o.b. price per m ² not exceeding 28c	m ²	15% or 3,6c per m ²	10% or 1,75c per m ²	5% (U.K.)
.90 Other	m ²	15%	10%	
55.09.30 Crepe fabrics and seersucker fabrics, unprinted:				
.10 Containing 50 per cent or more cotton and of a f.o.b. price per m ² not exceeding 28c	m ²	15% or 3,6c per m ²	10% or 1,75c per m ²	5% (U.K.)
.90 Other	m ²	15%	10%	
55.09.35 Glazed fabrics commonly used as window blind material:				
.10 Containing 50 per cent or more cotton and of a f.o.b. price per m ² not exceeding 28c	m ²	15% or 3,6c per m ²	10% or 1,75c per m ²	5% (U.K.)
.90 Other	m ²	15%	10%	
55.09.40 Indigo blue discharge print fabrics:				
.10 Containing 50 per cent or more cotton and of a f.o.b. price per m ² not exceeding 28c	m ²	15% or 3,6c per m ²	10% or 1,75c per m ²	5% (U.K.)
.90 Other	m ²	15%	10%	
55.09.50 Other printed fabrics of a mass per m ² of less than 170 g, containing single or plied yarn of a linear density (in the unplied form) of 20 tex or finer and with a construction of 55 threads or more per cm ² :				
.10 Containing 50 per cent or more cotton and of a f.o.b. price per m ² not exceeding 28c	m ²	15,2c per m ²	13,75c per m ² or 12c per m ² plus 10%	12c per m ² plus 5% (U.K.)
.20 Other, of a f.o.b. price per m ² not exceeding 54c	m ²	15,2c per m ²		
.90 Other	m ²	10% or 41c per m ² less 50%		
55.09.55 Other printed fabrics:				
.10 Containing 50 per cent or more cotton and of a f.o.b. price per m ² not exceeding 28c	m ²	14,4c per m ²	10,75c per m ² or 9c per m ² plus 10%	9c per m ² plus 5% (U.K.)
.20 Other, of a f.o.b. price per m ² not exceeding 41c	m ²	14,4c per m ²	43c per m ² less 95% with a maximum of 12c per m ²	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
55.09.55—Continued					
.90 Other	m ²	15% or 14,4c per m ²	10%		
55.09.65 Fabrics containing 15 per cent or more wool (excluding fabrics containing combed wool or other combed animal hair), of a mass per m ² of 225 g or more and of a f.o.b. price per m ² exceeding 48c	m ²	20% or 18c per m ²	20%		
55.09.90 Other:					
.10 Containing 50 per cent or more cotton and of a f.o.b. price per m ² not exceeding 28c	m ²	18c per m ²	13,15c per m ² or 11,4c per m ² plus 10%	11,4c per m ² plus 5% (U.K.)	
.20 Other, of a f.o.b. price per m ² of less than 48c	m ²	18c per m ²	14,3c per m ²		
.90 Other	m ²	10% or 60c per m ² less 90%	10% or 53c per m ² less 80%		

CHAPTER 56

MAN-MADE FIBRES (DISCONTINUOUS)

NOTES:

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

- Length of tow exceeding 2 m;
- Twist less than 5 turns per m;
- Mass per filament less than 6,6 mg/m (66 dtex);
- In the case of filaments described in Note 1 (a) to Chapter 51, the tow must be drawn, that is to say, must be incapable of being stretched by more than 100 per cent of its length;
- Total mass of tow more than 2 g/m (20 000 dtex).

Tow of a length not exceeding 2 m is to be classified under heading No. 56.01.

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
56.01 Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:					
56.01.10 Of polyester fibres	kg	25% or 33c per kg	17,5%		
56.01.50 Of other synthetic fibres	kg	free			
56.01.60 Of cellulosic fibres	kg	free			
56.01.90 Of other regenerated fibres	kg	free			
56.02 Continuous filament tow for the manufacture of man-made fibres (discontinuous):					
56.02.10 Of acrylic fibres	kg	free			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
56.02.20 Of polyester fibres	kg	25% or 33c per kg	17,5%	
56.02.50 Of other synthetic fibres	kg	free		
56.02.60 Of cellulosic fibres	kg	free		
56.02.90 Of other regenerated fibres	kg	free		
56.03 Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning:				
56.03.10 Of polyester fibres	kg	25%	17,5%	
56.03.90 Other	kg	free		
56.04 Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning:				
56.04.10 Of polyester fibres	kg	25% or 33c per kg	17,5%	
56.04.50 Of other synthetic fibres	kg	free		
56.04.60 Of cellulosic fibres	kg	free		
56.04.90 Of other regenerated fibres	kg	free		
56.05 Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:				
56.05.10 Prepared sewing yarn of cellulosic fibres	kg	5%		
56.05.20 Knitting yarn of synthetic fibres	kg	15% or 66c per kg		
56.05.40 Prepared sewing yarn of synthetic fibres	kg	25%		
56.05.50 Other yarn of synthetic fibres (excluding yarn of polyester fibres and single yarn with a linear density of 50 tex or coarser and yarn folded from such single yarn)	kg	10%	5%	
56.05.90 Other	kg	25%	20%	
56.06 Yarn of man-made fibres (discontinuous or waste), put up for retail sale:				
56.06.10 Knitting yarn of synthetic fibres	kg	15% or 66c per kg		
56.06.20 Knitting yarn of cellulosic fibres	kg	25%	15%	
56.06.80 Prepared sewing yarn of synthetic fibres	kg	25%		
56.06.90 Other	kg	10%	5%	
56.07 Woven fabrics of man-made fibres (discontinuous or waste):				
56.07.05 Fabrics raised on one or on both sides, of a mass per m ² exceeding 340 g, commonly known as blanketing	m ²	25% or 22c per kg		
56.07.10 Fabrics of a mass per m ² exceeding 340 g, commonly known as canvas or duck:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre- ferential
		General	M.F.N.		
56.07.10—Continued					
.10 Belting duck	m ²	20%			
.90 Other	m ²	20%			
56.07.30 Crepe fabrics and seersucker fabrics, unprinted:					
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per m ² not exceeding 35c	m ²	10% or 4,8c per m ² less 5%	3,5c per m ² less 5%		5% (U.K.)
.90 Other	m ²	10%	5%		
56.07.32 Fabrics, printed or unprinted, containing more than 50 per cent cellulosic fibres (raised on one or on both sides) of a width of 127 cm or more, commonly used as bedsheeting, with warp yarns of a resultant linear density of 15 tex or coarser and weft yarns (single) of a linear density of 36 tex or coarser, of which the total number of warp and weft yarns per cm ² , taken together, is 18 or more and the mass per m ² is 118 g or more:					
.10 Of a value for duty purposes per m ² not exceeding 35c	m ²	15% plus 4,8c per m ²	15% plus 3,5c per m ²		25% (U.K.)
.90 Other	m ²	30%	25%		
56.07.34 Fabrics containing more than 50 per cent cellulosic fibres and containing 30 per cent or more combed wool or other combed animal hair, with woven stripes, of a kind commonly used for blazers:					
.10 Of a value for duty purposes per m ² not exceeding 35c	m ²	10% or 4,8c per m ² less 5%	3,5c per m ² less 5%		5% (U.K.)
.90 Other	m ²	10%	5%		
56.07.36 Fabrics (excluding striped blazer cloths) containing more than 50 per cent cellulosic fibres and containing 30 per cent or more combed wool or other combed animal hair:					
.10 Of a value for duty purposes per m ² not exceeding 35c	m ²	30% plus 3,6c per m ²	15% plus 3,5c per m ²		25% (U.K.)
.20 Of a value for duty purposes per m ² exceeding 35c but not exceeding 62c and of a mass per m ² of 142 g or more	m ²	80% less 8,4c per m ²	25%		
.30 Of a value for duty purposes per m ² exceeding 62c and of a mass per m ² of 142 g or more	m ²	25% or 42c per m ²	25%		
.90 Other	m ²	25%			
56.07.37 Fabrics of cellulosic fibres containing 30 per cent or more synthetic fibres, of a mass per m ² of 142 g or more and of a value for duty purposes per m ² exceeding 35c:					
.10 Of a value for duty purposes per m ² not exceeding 62c	m ²	80% less 8,4c per m ²	80% less 14,4c per m ²		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
56.07.37—Continued				
.90 Other	m ²	25% or 42c per m ²	20% or 36c per m ²	
56.07.38 Fabrics commonly known as hair-cloth and fabrics stiffened with size or the like, commonly used for interlinings:				
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per m ² not exceeding 35c	m ²	14,4c per m ²	12,5c per m ² less 15%	9c per m ² less 5% (U.K.)
.20 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per m ² exceeding 35c	m ²	40%	9c per m ² less 5%	
.90 Other	m ²	40% or 14,4c per m ²	20% or 7,2c per m ²	
56.07.40 Indigo blue discharge print fabrics:				
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per m ² not exceeding 35c	m ²	10% or 4,8c per m ² less 5%	3,5c per m ² less 5%	5% (U.K.)
.90 Other	m ²	10%	5%	
56.07.45 Fabrics printed with scarf designs (excluding indigo blue discharge print fabrics):				
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per m ² not exceeding 35c	m ²	17,9c per m ²		14,4c per m ² plus 10% (U.K.)
.90 Other	m ²	18c per m ²		
56.07.50 Other printed fabrics of a mass per m ² of less than 170 g, containing single or plied yarn of a linear density (in the unplied form) of 20 tex or finer and with a construction of 55 threads or more per cm ² :				
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per m ² not exceeding 35c	m ²	15,2c per m ²	14,3c per m ²	10,8c per m ² plus 10% (U.K.)
.20 Other, of a value for duty purposes per m ² not exceeding 54c	m ²	15,2c per m ²		
.90 Other	m ²	10% or 41c per m ² less 50%		
56.07.55 Other printed fabrics:				
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per m ² not exceeding 35c	m ²	15,2c per m ²	11,9c per m ²	8,4c per m ² plus 10% (U.K.)
.20 Other, of a value for duty purposes per m ² not exceeding 41c	m ²	14,4c per m ²	43c per m ² less 95% with a maximum of 12c per m ²	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
56.07.55—Continued				
.90 Other	m ²	15% or 14,4c per m ²	10%	
56.07.60 Other fabrics of synthetic fibres contain- ing combed wool or other combed animal hair, of a mass per m ² of 142 g or more and of a value for duty purposes per m ² exceeding 35c:				
.10 Of a value for duty purposes per m ² not exceeding 70c	m ²	80% less 8,4c per m ²	80% less 14,4c per m ²	
.90 Other	m ²	25% or 48c per m ²	20% or 42c per m ²	
56.07.70 Other fabrics of synthetic fibres contain- ing 15 per cent or more wool (excluding fabrics containing combed wool or other combed animal hair), of a mass per m ² of 225 g or more and of a value for duty purposes per m ² exceeding 48c	m ²	20% or 18c per m ²	20%	
56.07.75 Other fabrics of synthetic fibres of a mass per m ² of 142 g or more and of a value for duty purposes per m ² exceeding 35c:				
.10 Of a value for duty purposes per m ² not exceeding 62c	m ²	80% less 8,4c per m ²	80% less 14,4c per m ²	
.90 Other	m ²	25% or 42c per m ²	20% or 36c per m ²	
56.07.90 Other:				
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per m ² not exceeding 35c	m ²	18c per m ²	14,3c per m ²	10,8c per m ² plus 10% (U.K.)
.20 Other, of a value for duty purposes per m ² of less than 48c	m ²	18c per m ²	14,4c per m ²	
.30 Other, of cellulosic fibres, in a Jacquard weave or woven from yarns of different colours, of a mass per m ² of 170 g or more and of a value for duty purposes per m ² of 48c or more	m ²	10% or 18c per m ²	10% or 14,4c per m ²	
.90 Other	m ²	10% or 60c per m ² less 90%	10% or 53c per m ² less 80%	

CHAPTER 57

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

I Tariff Heading	I Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
57.01 True hemp (<i>cannabis sativa</i>), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes):				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
57.01.10 Not further processed than scutched	kg	free		
57.01.20 Bleached, dyed, combed or otherwise processed except scutched	kg	10%		
57.02 Manila hemp (abaca) (<i>musa textilis</i>), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes):				
57.02.10 Unprocessed	kg	free		
57.02.20 Bleached, dyed, combed or otherwise processed	kg	10%		
57.03 Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes):				
57.03.10 Unprocessed	kg	free		
57.03.20 Bleached, dyed, carded, combed or otherwise processed	kg	10%		
57.04 Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes):				
57.04.10 Sisal and other fibres (including waste) of the agave family:				
.10 Unprocessed	kg	free		
.20 Processed	kg	10%		
57.04.90 Other:				
.10 Unprocessed	kg	free		
.20 Processed	kg	10%		
57.05 Yarn of true hemp:				
57.05.10 Single	kg	free		
57.05.50 Plied	kg	10%		
57.06 Yarn of jute or of other textile bast fibres of heading No. 57.03:				
57.06.10 Single	kg	10%		
57.06.50 Plied	kg	10%		
57.07 Yarn of other vegetable textile fibres:				
57.07.10 Coir yarn	kg	free		
57.07.90 Other	kg	10%		
57.08 Paper yarn	kg	10%		
57.09 Woven fabrics of true hemp	m ²	free		
57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03:				
57.10.10 Of a mass per m ² of not more than 356 g and of a value for duty purposes per m ² not exceeding 36c	m ²	30% or 11c per kg		
57.10.90 Other	m ²	free		
57.11 Woven fabrics of other vegetable textile fibres	m ²	10%		
57.12 Woven fabrics of paper yarn	m ²	10%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

CHAPTER 58

CARPETS, MATS, MATTING AND TAPESTRIES; PILE AND CHENILLE FABRICS;
NARROW FABRICS; TRIMMINGS; TULLE AND OTHER NET FABRICS; LACE;
EMBROIDERY

NOTES:

1. The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base (in the piece, in strips or in motifs) falls within heading No. 58.10.
2. In headings Nos. 58.01 and 58.02, the words "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59.
3. (A) For the purposes of heading No. 58.05, the expression "narrow woven fabrics" means:
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or made otherwise) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.
 Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.
- (B) For the purposes of subheading No. 58.05.30, the expression "electrical tape or webbing" means any tape of narrow woven fabrics which complies with the requirements of British Standard Specification No. 633 of 1950, as amended in 1954, but the following tolerances are allowed:

Yarn count	20 per cent
Number of ends	15 per cent
Number of picks per inch	20 per cent
Thickness	10 per cent
4. Heading No. 58.08 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within heading No. 59.05.
5. In heading No. 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading is to be taken not to apply to needlework tapestry (heading No. 58.03).
6. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
58.01 Carpets, carpeting and rugs, knotted pile (made up or not):				
58.01.10 Of wool or fine animal hair	m ²	30%		
58.01.90 Other	m ²	30%		
58.02 Carpets, carpeting, rugs, mats and matting, not falling within heading No. 58.01; "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):				
58.02.10 Terry towelling and similar bath mats	kg	40% or 66c per kg	25% or 44c per kg	
58.02.20 Door mats and matting, of coconut fibre, sisal and the like	m ²	25% or 27c per m ²		
58.02.80 Other, backed with artificial plastic material	m ²	20%		
58.02.90 Other	m ²	30%		
58.03 Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needleworked tapestries (for example, petit point and cross stitch) made in panels and the like by hand	kg	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
58.04 Woven pile fabrics and chenille fabrics (excluding terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05):				
58.04.10 Moquette (uncut or semi-cut):				
.10 Containing 50 per cent or more cotton and of a f.o.b. price per m ² not exceeding 28c	m ²	50%	25% or 15% plus 1,75c per m ²	20% (U.K.)
.20 Containing more than 50 per cent cellulosic fibres	m ²	50%	25% or 15% plus 3,5c per m ²	25% (U.K.)
.90 Other	m ²	50%	25%	
58.04.20 Corduroy of cotton:				
.10 Containing 50 per cent or more cotton and of a f.o.b. price per m ² not exceeding 28c	m ²	15% or 3,6c per m ²	10% or 1,75c per m ²	5% (U.K.)
.90 Other	m ²	15%	10%	
58.04.30 Of silk	m ²	25%		
58.04.90 Other pile fabrics and chenille fabrics:				
.10 Containing 50 per cent or more cotton and of a f.o.b. price per m ² not exceeding 28c	m ²	15% or 3,6c per m ²	10% or 1,75c per m ²	5% (U.K.)
.20 Containing more than 50 per cent cellulosic fibres	m ²	15% or 3,6c per m ²	5% or 3,5c per m ² less 5%	5% (U.K.)
.90 Other	m ²	15%	10%	
58.05 Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive (excluding goods falling within heading No. 58.06):				
58.05.10 Bias binding	kg	40%	25%	
58.05.20 Bolduc	kg	20%		
58.05.30 Electrical tape or webbing	kg	25%		20% (U.K.)
58.05.50 Other, containing cotton or flax, of a width exceeding 20 cm	kg	45% or 18c per m ²	30% or 14,4c per m ²	
58.05.90 Other narrow woven fabrics	kg	45%	30%	
58.06 Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	kg	25%		
58.07 Chenille yarn (including flock chenille yarn), gimped yarn (excluding metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:				
58.07.10 Chenille yarn and gimped yarn	kg	20%		
58.07.20 Braids of all kinds	kg	45%	30%	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
58.07.90 Other	kg	30%		
58.08 Tulle and other net fabrics (excluding woven, knitted or crocheted fabrics), plain	kg	15%	5%	free (U.K.)
58.09 Tulle and other net fabrics (excluding woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs	kg	15%	5%	free (U.K.)
58.10 Embroidery, in the piece, in strips or in motifs:				
58.10.10 Lace embroidery	kg	15%	5%	free (U.K.)
58.10.20 Badges	kg	25%		
58.10.90 Other	kg	20%		

CHAPTER 59

WADDING AND FELT; TWINE, CORDAGE, ROPES AND CABLES; SPECIAL FABRICS; IMPREGNATED AND COATED FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

NOTES:

- For the purposes of this Chapter, the expression "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and headings Nos. 58.04 and 58.05, the braids and trimmings in the piece of heading No. 58.07, the tulle and other net fabrics of headings Nos. 58.08 and 58.09, lace of heading No. 58.09 and the knitted and crocheted fabrics of heading No. 60.01.
- (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 m² and whatever the nature of the plastic material (compact, foam, sponge or expanded).
It does not, however, cover:
 - 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;
 - 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
 - Products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (Chapter 39).
 (B) Heading No. 59.12 does not apply to:
 - 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;
 - Fabrics painted with designs (excluding painted canvas being theatrical scenery, studio back-cloths or the like);
 - Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; or
 - Fabrics finished with normal dressings having a basis of amylaceous or similar substances.
- In heading No. 59.11 "rubberised textile fabrics" means:
 - Textile fabrics impregnated, coated, covered or laminated, with rubber:
 - Of a mass of not more than 1 500 g/m²; or
 - Of a mass of more than 1 500 g/m² and containing more than 50 per cent by mass of textile material;
 - Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their mass per m²; and
 - Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric (excluding those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter).
- Heading No. 59.16 is to be taken not to apply to the following:
 - Transmission, conveyor or elevator belting of a thickness of less than 3 mm; or
 - Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

5. Heading No. 59.17 is to be taken to apply to the following goods which are to be taken as not falling within any other heading of Section XI:

- (a) Textile products (excluding those having the character of the products of headings Nos. 59.14 to 59.16), the following only:
- (i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant;
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair;
 - (iv) Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft;
 - (v) Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant;
 - (vi) Textile fabrics of the metallised yarn falling within heading No. 52.01, of a kind commonly used in paper-making or other machinery;
 - (vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials;
- (b) Textile articles (excluding those of headings Nos. 59.14 to 59.16), of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts).

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
59.01 Wadding and articles of wadding; textile flock and dust and mill neps:				
59.01.10 Cotton wadding	kg	15%		
59.01.20 Textile flock	kg	free		
59.01.30 Sanitary pads	kg	15%		
59.01.90 Other	kg	20%		
59.02 Felt and articles of felt, whether or not impregnated or coated:				
59.02.10 Felt, impregnated or coated with artificial plastic materials	kg	50%	15%	
59.02.20 Wool felt and jute felt, not impregnated or coated with artificial plastic materials	kg	15%		
59.02.30 Roofing felt	kg	20%		
59.02.50 Other felt	kg	10%		
59.02.80 Articles of felt	kg	20%		
59.03 Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:				
59.03.10 Bonded fibre fabrics and similar bonded yarn fabrics, not impregnated or coated	kg	10%		
59.03.20 Bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated with artificial plastic materials	kg	50%	15%	
59.03.30 Bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated other than with artificial plastic materials	kg	10%		
59.03.90 Other	kg	20%		
59.04 Twine, cordage, ropes and cables, plaited or not:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
59.04.10 Jute twine commonly used for seaming hessian bags	kg	15%		10% (U.K.; Canada)
59.04.20 Other twine commonly used for seaming hessian bags	kg	5%		free (U.K.; Canada)
59.04.30 Binder twine, being oiled twine, commonly used in harvesting machines	kg	5%		free (U.K.; Canada)
59.04.60 Drilling, transmission and waterboring rope	kg	free		
59.04.90 Other	kg	20%		
59.05 Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope:				
59.05.10 Trawl nets, drag nets and seine nets; netting suitable for such nets	kg	20%		
59.05.30 Lobster nets	kg	15% or 15c each		
59.05.90 Other nets and netting	kg	20%		
59.06 Other articles made from yarn, twine, cordage, rope or cables (excluding textile fabrics and articles made from such fabrics):				
59.06.10 Boot and shoe laces	kg	55%	25%	
59.06.90 Other	kg	20%		
59.07 Textile fabrics coated with gum or amy-laceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses:				
59.07.10 Textile fabrics coated with gum or amy-laceous substances, of a kind used for the outer covers of books and the like	kg	free		
59.07.20 Tracing cloth	kg	50%	15%	
59.07.90 Other	kg	50%	15%	
59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials:				
59.08.10 In a plain weave, of a mass of the basic textile fabric exceeding 340 g per m ² , commonly known as canvas or duck, surface-coated	kg	15%		
59.08.20 Electrical insulating tape	kg	5%		free (U.K.)
59.08.90 Other	kg	50%	15%	
59.09 Textile fabrics (excluding linoleum and other goods of heading No. 59.10) impregnated or coated with oil or preparations with a basis of drying oil:				
59.09.10 Oilcloth	kg	free		
59.09.20 Grafting tape for trees	kg	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
59.09.30 Electrical insulating tape	kg	5%		free (U.K.)
59.09.40 In a plain weave, of a mass of the basic textile fabric exceeding 340 g per m ² , commonly known as canvas or duck, surface-coated	kg	15%		
59.09.90 Other	kg	50%	15%	
59.10 Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not:				
59.10.10 Tiles	m ²	20%		
59.10.90 Other	m ²	10%		
59.11 Rubberised textile fabrics (excluding rubberised knitted or crocheted goods):				
59.11.10 Plates, sheets and strip of expanded, foam or sponge rubber, combined with textile fabrics	kg	20%		
59.11.20 Electrical insulating tape	kg	5%		free (U.K.)
59.11.30 Bonded fibre fabrics	kg	10%		
59.11.40 In a plain weave, of a mass of the basic textile fabric exceeding 340 g per m ² , commonly known as canvas or duck, surface-coated	kg	15%		
59.11.90 Other	kg	50%	15%	
59.12 Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like:				
59.12.10 Fabrics in a plain weave, of a mass of the basic textile fabric exceeding 340 g per m ² , commonly known as canvas or duck, surface-coated	kg	15%		
59.12.20 Painted canvas, being theatrical scenery, studio back-cloths or the like	kg	20%		
59.12.30 Bandages, plasters and the like, containing zinc oxide; fracture bandages coated with plaster	kg	17,5%		
59.12.90 Other	kg	50%	15%	
59.13 Elastic fabrics and trimmings (excluding knitted or crocheted goods), consisting of textile materials combined with rubber threads:				
59.13.10 Elastic webbing and other smallwares of a width not exceeding 30 cm	kg	45%	30%	
65 13.20 Fabrics of a width exceeding 30 cm	kg	10%		
59.14 Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
59.14.10 Candlewick	kg	25%		
59.14.20 Gas mantles	kg	5%		
59.14.90 Other	kg	20%		
59.15 Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials	kg	15%		
59.16 Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material:				
59.16.10 Transmission belts or belting	kg	5%		free (U.K.)
59.16.20 Conveyor or elevator belts or belting for industrial purposes:				
.10 For mining purposes	kg	25%		20% (U.K.)
.20 For other industrial purposes	kg	23%		20% (U.K.)
59.16.30 Conveyor or elevator belts or belting, not being for industrial purposes	kg	27%		20% (U.K.; Canada)
59.17 Textile fabrics and textile articles, of a kind commonly used in machinery or plant:				
59.17.10 Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabrics of a kind commonly used in machinery or plant	kg	free		
59.17.20 Bolting cloth	kg	free		
59.17.30 Woven textile fabrics (tubular or endless) of a kind commonly used in paper-making or other machinery	kg	free		
59.17.40 Textile fabrics reinforced with metal or of metallised yarn, of a kind commonly used in machinery or plant	kg	free		
59.17.50 Cords, braids and similar textile products, of a kind commonly used in machinery or plant as packing or as lubricating materials; gaskets, diaphragms and washers	kg	free		
59.17.60 Filter elements suitable for use with motor vehicles (excluding motor cycles)	kg	40%	20%	
59.17.65 Filter elements suitable for use with motor cycles	kg	20%		15% (U.K.)
59.17.70 Filter bags	kg	5%		free (U.K.)
59.17.71 Bags for vacuum cleaners	kg	5%		free (U.K.; Canada)
59.17.80 Filter cloths for industrial filters, cut to size or shape	kg	5%		free (U.K.)
59.17.85 Other filter cloths, cut to size or shape	kg	20%		
59.17.90 Other	kg	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

CHAPTER 60

KNITTED AND CROCHETED GOODS

NOTES:

1. This Chapter does not cover the following:
 - (a) Crochet lace of heading No. 58.09;
 - (b) Knitted or crocheted goods falling within Chapter 59;
 - (c) Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters or the like (heading No. 61.09);
 - (d) Old clothing or other articles falling within heading No. 63.01; or
 - (e) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).
2. Headings Nos. 60.02 to 60.06 are to be taken to apply to knitted or crocheted articles and to parts thereof:
 - (a) Knitted or crocheted directly to shape, whether imported as separate items or in the form of a number of items in the length;
 - (b) Made up, by sewing or otherwise.
3. For the purposes of heading No. 60.06, knitted or crocheted articles are not considered to be elastic articles only by reason of their containing rubber thread (or elastic) forming merely a supporting band.
4. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.
5. For the purposes of this Chapter:
 - (a) "Elastic" means consisting of textile materials combined with rubber threads; and
 - (b) "Rubberised" means impregnated, coated, covered or laminated with rubber, or made with textile thread impregnated, coated or covered with rubber.
6. For the purposes of heading No. 60.03 the expression "socks for young children" includes socks with a foot dimension not exceeding 20 cm (or 13 cm in respect of "stretch" type socks).
7. For the purposes of heading No. 60.04 the expression "infants' garments" includes all garments with a chest dimension of less than 50,8 cm.

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Preferential
60.01 Knitted or crocheted fabric, not elastic nor rubberised:				
60.01.10 Of cotton (excluding pyjama girdling and open-work fabrics similar to lace or net fabrics):				
.10 Containing 50 per cent or more cotton and of a f.o.b. price per m ² not exceeding 17,5c	m ²	27,5% plus 3,6c per m ²	12,5% plus 1,75c per m ²	17,5% (U.K.)
.20 Containing 50 per cent or more cotton and of a f.o.b. price per m ² exceeding 17,5c but not exceeding 28c	m ²	42,5%	22,5%	17,5% (U.K.)
.30 Containing 50 per cent or more cotton and of a f.o.b. price per m ² exceeding 28c	m ²	37,5%	22,5%	
.90 Other	m ²	25%		
60.01.20 Of combed wool or other combed animal hair:				
.10 Defined by means of draw threads	m ²	40%	25%	
.90 Other	m ²	32,5%	20%	
60.01.30 Of carded wool or other carded animal hair	m ²	25%	5%	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
60.01.40 Of cellulosic fibres (excluding open-work fabrics similar to lace or net fabrics)	m ^a	45%	30%	
60.01.50 Of polyamide and polyester fibres (excluding open-work fabrics similar to lace or net fabrics):				
.30 Of stretch or bulked yarns of polyester fibres	m ^a	42c per m ^a		
.90 Other	m ^a	25% or 21,5c per m ^a less 50 per cent of the f.o.b. price		
60.01.60 Of other synthetic fibres (excluding open-work fabrics similar to lace or net fabrics):				
.20 Of a value for duty purposes per m ^a not exceeding 48c	m ^a	10% plus 7,2c per m ^a		
.90 Other	m ^a	25%		
60.01.70 Pyjama girdling of cotton	m	40%	25%	
60.01.80 Open-work fabrics similar to lace or net fabrics	m ^a	25%		20% (U.K.)
60.01.90 Other	m ^a	25%		
60.02 Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised:				
60.02.10 Wholly of cotton or of synthetic fibres (excluding those specially reinforced or designed for the protection of industrial workers)	pr.	35% or 35c per pr.	25% or 25c per pr.	
60.02.20 Specially reinforced or designed for the protection of industrial workers	pr.	20%		15% (U.K.)
60.02.30 Other, of textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials	pr.	25% or 15c per pr.		
60.02.90 Other	pr.	15%		
60.03 Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised:				
60.03.10 Stockings (excluding three-quarter hose), including panty hose, of continuous synthetic fibres	100 pr.	50% or 10% plus 1 330c per 100 pr.	25% or 5% plus 1 000c per 100 pr.	20% or 1 000c per 100 pr. (U.K.; Canada; Ireland)
60.03.20 Stockings (including three-quarter hose) of cellulosic fibres	100 pr.	20%	15%	10% (U.K.; Canada; Ireland)
60.03.30 Three-quarter hose (excluding those of cellulosic fibres)	100 pr.	40%	25%	20% (U.K.; Canada; Ireland)
60.03.40 Other stockings	100 pr.	20%	15%	10% (U.K.; Canada; Ireland)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
60.03.50 Socks (excluding those of combed wool) for infants and young children:				
.10 Of a f.o.b. price per 100 pr. not exceeding 835c	100 pr.	500c per 100 pr.		
.20 Of a f.o.b. price per 100 pr. exceeding 835c	100 pr.	50%	25%	
60.03.60 Socks of combed wool	100 pr.	30%	20%	
60.03.70 Other socks	100 pr.	50% or 750c per 100 pr.	25% or 750c per 100 pr.	
60.03.80 Infants' booties	100 pr.	15%		
60.03.90 Other	100 pr.	20%		
60.04 Under garments, knitted or crocheted, not elastic nor rubberised:				
60.04.10 Shirts (excluding infants' shirts):				
.10 Of combed wool	no.	55% or 20% plus 35c each	30% or 25c each	
.20 Of cellulosic fibres	no.	55% or 20% plus 20c each	30% or 15c each	
.30 Of silk or synthetic fibres	no.	55% or 25% plus 20c each	30% or 5% plus 15c each	
.90 Other	no.	55% or 20% plus 20c each	30% or 15c each	
60.04.30 Pyjama suits and nightdresses (excluding infants'):				
.10 Of silk or synthetic fibres	no.	35% or 65c each	25% or 50c each	
.20 Of cellulosic fibres	no.	35% or 35c each	30% or 25c each	
.90 Other	no.	35% or 35c each	25% or 25c each	
60.04.40 Vests with a chest dimension of less than 50,8 cm and other infants' garments	100	15%		
60.04.50 Vests with a chest dimension of 50,8 cm or more and knickers, for boys and girls:				
.10 Of cotton	100	40% or 15% plus 1 000c per 100	30% or 15% plus 250c per 100	
.20 Of cellulosic fibres, for boys	100	35% or 15% plus 1 000c per 100	30% or 15% plus 330c per 100	
.30 Of cellulosic fibres, for girls	100	35% or 15% plus 1 000c per 100	30% or 15% plus 250c per 100	
.40 Of synthetic fibres	100	35% or 1 000c per 100	25% or 330c per 100	
.90 Other	100	25%	15%	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
60 04.60 Vests and drawers, for men and women:					
.10 Containing 50 per cent or more cotton (but less than 50 per cent cellulosic fibres), for men	100	40% or 15% plus 1 250c per 100	30% or 15% plus 330c per 100		30% (U.K.)
.20 Containing 50 per cent or more cotton (but less than 50 per cent cellulosic fibres), for women	100	40% or 15% plus 1 250c per 100	30% or 15% plus 250c per 100		30% (U.K.)
.30 Containing 50 per cent or more cellulosic fibres, for men	100	35% or 15% plus 1 500c per 100	30% or 15% plus 500c per 100		30% (U.K.)
.40 Containing 50 per cent or more cellulosic fibres, for women	100	35% or 15% plus 1 500c per 100	30% or 15% plus 330c per 100		30% (U.K.)
.50 Of synthetic fibres	100	35% or 2 000c per 100	25% or 1 500c per 100		
.90 Other	100	25%	15%		
60 04.70 Slips and combinations, for girls:					
.10 Of cotton	100	40% or 15% plus 1 250c per 100	30% or 15% plus 330c per 100		
.20 Of cellulosic fibres	100	35% or 15% plus 1 250c per 100	30% or 15% plus 415c per 100		
.30 Of synthetic fibres	100	35% or 1 250c per 100	25% or 415c per 100		
.90 Other	100	25%	15%		
60.04.80 Slips and combinations, for women:					
.10 Containing 50 per cent or more cotton (but less than 50 per cent cellulosic fibres)	100	40% or 15% plus 1 750c per 100	30% or 15% plus 415c per 100		30% (U.K.)
.20 Containing 50 per cent or more cellulosic fibres	100	35% or 15% plus 2 000c per 100	30% or 15% plus 580c per 100		30% (U.K.)
.30 Of synthetic fibres	100	35% or 4 000c per 100	25% or 3 000c per 100		
.90 Other	100	25%	15%		
60.04.90 Other under garments:					
.10 Of cotton	100	40%	30%		
.20 Of cellulosic fibres	100	35%	30%		
.30 Of synthetic fibres	100	35%	25%		
.90 Of other fibres	100	25%	15%		
60.05 Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:					

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
60.05.10 Swim-suits:				
.10 For men	no.	30% or 35c per suit	20% or 25c per suit	
.20 For women	no.	30% or 70c per suit	20% or 50c per suit	
.30 For children	no.	30%	20%	
60.05.20 Dressing gowns and bath robes:				
.10 For men or women	no.	30% or 70c each	20% or 50c each	
.20 For children	no.	30% or 50c each	20% or 30c each	
60.05.40 Shawls:				
.10 Infants' carrying shawls	no.	15% or 30c each	15%	
.90 Other	no.	15%		
60.05.45 Infants' garments	no.	15%		
60.05.50 Dresses (excluding infants' dresses):				
.10 Of combed wool	no.	55% or 20% plus 100c each	30% or 75c each	
.20 Of cellulosic fibres	no.	55% or 20% plus 60c each	30% or 50c each	
.30 Of cotton	no.	55% or 25% plus 20c each	30% or 5% plus 15c each	
.90 Other	no.	55% or 20% plus 60c each.	30% or 50c each	
60.05.55 Other garments (excluding infants' garments):				
.10 Of combed wool	no.	55% or 20% plus 35c each	30% or 25c each	
.20 Of cellulosic fibres	no.	55% or 20% plus 20c each	30% or 15c each	
.30 Of cotton	no.	55% or 25% plus 20c each	30% or 5% plus 15c each	
.90 Other	no.	55% or 20% plus 20c each	30% or 15c each	
60.05.60 Blankets	no.	25%		
60.05.70 Pyjama girdles	no.	40%	25%	
60.05.80 Scarves, mufflers and stoles	no.	25% or 10c each		
60.05.90 Other	no.	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
60.06 Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):				
60.06.10 Elastic fabric:				
.10 Containing more than 50 per cent of synthetic fibres	m ²	10%		
.90 Other	m ²	25%		
60.06.20 Rubberised fabric:				
.10 Impregnated, coated or covered, with rubber	m ²	50%	15%	
.90 Other	m ²	25%		
60.06.30 Gloves, mittens and mitts:				
.10 Specially designed for outdoor sports or games	pr.	15%	10%	
.20 Specially reinforced or designed for the protection of industrial workers	pr.	20%		15% (U.K.)
60.06.50 Stockings	pr.	free		
60.06.60 Knee-caps, ankle guards and wrist bands:				
.10 Padded, ribbed or lined	no.	15%	10%	
.90 Other	no.	50%	30%	
60.06.70 Belts	no.	15%		
60.06.90 Other	no.	20%		

CHAPTER 61

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

NOTES:

- The headings of this Chapter are to be taken to apply to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of heading No. 58.07, tulle or other net fabrics and lace) or of fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No. 61.09.
- The headings of this Chapter do not cover the following:
 - Old clothing or other articles falling within heading No. 63.01; or
 - Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).
- For the purposes of headings Nos. 61.01 to 61.04:
 - Articles which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified under heading No. 61.02 or 61.04 as the case may be;
 - The expression "infants' garments" is to be taken to apply to:
 - Garments for young children which are not identifiable as for wear exclusively by boys or by girls, and
 - Babies' napkins.
- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm are to be classified as handkerchiefs (heading No. 61.05). Handkerchiefs of which any side exceeds 60 cm are to be classified under heading No. 61.06.
- 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.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
61.01 Men's and boys' outer garments:					
61.01.10 Bespoke or made to measure for an individual by a tailor	no.	30%			
61.01.20 Boys' dungarees, slacks and jeans, ready made:					
.10 Of unprinted cotton fabrics in a plain, twill or sateen weave	no.	35% or 30c each	25% or 20c each		
.20 Of other fabrics	no.	15% or 30c each	15% or 20c each		
61.01.30 Clothing of waterproofed fabrics, ready made:					
.10 Raincoats of rubberised fabrics	no.	25% or 120c each	15% or 90c each		
.20 Of rubberised fabrics (excluding raincoats)	no.	25%	15%		
.50 Of fabrics impregnated or coated with oil or with artificial plastic material	no.	35%	25%		
61.01.40 Men's dressing gowns and bath robes, ready made	no.	30% or 70c each	20% or 50c each		
61.01.50 Boys' dressing gowns and bath robes, ready made:					
.10 Of carded wool or other carded animal hair	no.	30% or 50c each	30% or 30c each		
.20 Of other fibres	no.	30% or 50c each	20% or 30c each		
61.01.55 Men's bathing costumes	no.	30% or 35c each	20% or 25c each		
61.01.60 Boys' bathing costumes	no.	30%	20%		
61.01.65 Men's overcoats, duffel-coats and raincoats (excluding those of waterproofed fabrics), ready made:					
.10 Of combed yarns containing more than 30 per cent wool or other animal hair	no.	25% or 125c each	20% or 100c each		
.90 Other	no.	20% or 125c each	15% or 100c each		
61.01.70 Boys' overcoats, duffel-coats and raincoats (excluding those of waterproofed fabrics), ready made:					
.10 Of combed yarns containing more than 30 per cent wool or other animal hair	no.	25% or 75c each	20% or 50c each		
.90 Other	no.	15%			
61.01.75 Dust-coats, overalls, dungarees, boiler suits, smocks and similar protective clothing of a kind commonly worn by factory workers, butchers, artisans or warehousemen	no.	40% or 40c each	30% or 30c each		
61.01.80 Men's jackets, waistcoats and trousers (including shorts), ready made:					
.10 Of unprinted cotton fabrics in a plain, twill or sateen weave	no.	40% or 40c each	30% or 30c each		
.20 Of other fabrics	no.	35% or 60c each	25% or 50c each		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
61.01.85 Boys' jackets, waistcoats and trousers (including shorts), ready made:				
.10 Of unprinted cotton fabrics in a plain, twill or sateen weave (excluding blazers)	no.	35% or 30c each	25% or 20c each	
.20 Blazers, striped	no.	15%		
.30 Blazers, other	no.	20%		
.90 Other	no.	35% or 40c each	25% or 30c each	
61.01.90 Other, including pagnes or loin cloths	no.	15%		
61.02 Women's, girls' and infants' outer garments:				
61.02.10 Bespoke or made to measure for an individual by a tailor or dressmaker	no.	30%		
61.02.15 Women's dungarees, slacks, jeans and shorts, ready made	no.	40% or 40c each	30% or 30c each	
61.02.20 Girls' dungarees, slacks, jeans and shorts, ready made:				
.10 Of unprinted cotton fabrics in a plain, twill or sateen weave	no.	35% or 30c each	25% or 20c each	
.20 Of other fabrics	no.	15% or 30c each	15% or 20c each	
61.02.30 Clothing of waterproofed fabrics, ready made:				
.10 Raincoats of rubberised fabrics	no.	25% or 120c each	15% or 90c each	
.20 Of rubberised fabrics (excluding raincoats)	no.	25%	15%	
.50 Of fabrics impregnated or coated with oil or with artificial plastic material	no.	35%	25%	
61.02.40 Women's dressing gowns and bath robes, ready made:				
.10 Of carded wool or other carded animal hair	no.	30% or 70c each	30% or 50c each	
.90 Other	no.	30% or 70c each	20% or 50c each	
61.02.50 Girls' dressing gowns and bath robes, ready made:				
.10 Of carded wool or other carded animal hair	no.	30% or 50c each	30% or 30c each	
.90 Other	no.	30% or 50c each	20% or 30c each	
61.02.55 Women's bathing costumes	no.	30% or 70c each	20% or 50c each	
61.02.60 Girls' bathing costumes	no.	30%	20%	
61.02.65 Women's overcoats and raincoats (excluding those of waterproofed fabrics), ready made:				
.10 Of carded wool or other carded animal hair	no.	30% or 125c each	30% or 100c each	
.90 Other	no.	30% or 125c each	20% or 100c each	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
61.02.70 Girls' overcoats and raincoats (excluding those of waterproofed fabrics), ready made	no.	15%			
61.02.75 Dust-coats, overalls, factory coats and similar protective clothing	no.	40% or 40c each	30% or 30c each		
61.02.80 Girls' dresses, ready made, of the school uniform type	no.	35% or 45c each	25% or 35c each		
61.02.81 Girls' dresses, ready made (excluding those of the school uniform type)	no.	15%			
61.02.85 Women's dresses, ready made:					
.10 Of carded wool or other carded animal hair	no.	35% or 100c each	30% or 75c each		
.20 Of combed wool or other combed animal hair, silk or synthetic fibres	no.	35% or 100c each	25% or 75c each		
.30 Of cotton or cellulosic fibres	no.	35% or 65c each	25% or 50c each		
.90 Other	no.	35%	25%		
61.02.86 Women's jackets, ready made:					
.10 Of carded wool or other carded animal hair	no.	35% or 70c each	30% or 55c each		
.20 Of combed wool or other combed animal hair, silk or synthetic fibres	no.	35% or 70c each	25% or 55c each		
.30 Of cotton or cellulosic fibres	no.	35% or 45c each	25% or 35c each		
.90 Other	no.	35%	25%		
51.02.87 Women's skirts, ready made:					
.10 Of carded wool or other carded animal hair	no.	35% or 50c each	30% or 40c each		
.20 Of combed wool or other combed animal hair, silk or synthetic fibres	no.	35% or 50c each	25% or 40c each		
.30 Of cotton or cellulosic fibres	no.	35% or 35c each	25% or 25c each		
.90 Other	no.	35%	25%		
61.02.88 Other women's outer garments, ready made:					
.10 Of carded wool or other carded animal hair	no.	35% or 35c each	30% or 25c each		
.20 Of combed wool or other combed animal hair, silk or synthetic fibres	no.	35% or 35c each	25% or 25c each		
.30 Of cotton or cellulosic fibres	no.	35% or 30c each	25% or 20c each		
.90 Other	no.	35%	25%		
51.02.89 Girls' blazers without stripes	no.	20%			
61.02.90 Infants' clothing	no.	15%			
61.02.99 Other girls' outer garments, ready made	no.	15%			
61.03 Men's and boys' under garments, including collars, shirt fronts and cuffs:					
61.03.10 Men's shirts of unprinted cotton fabrics in a plain, twill or sateen weave	no.	40% or 35c each	30% or 25c each		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
61.03.20 Men's shirts (excluding those of unprinted cotton fabrics in a plain, twill or sateen weave), with attached collars	no.	40% or 50c each	30% or 35c each	
61.03.30 Men's shirts of silk or cellulosic fibres, with loose collars	no.	40% or 50c each	30% or 35c each	
61.03.40 Men's shirts of other fibres, with loose collars	no.	40% or 35c each	30% or 25c each	
61.03.50 Boys' shirts of unprinted cotton fabrics in a plain, twill or sateen weave	no.	40% or 30c each	30% or 20c each	
61.03.52 Boys' shirts (excluding those of unprinted cotton fabrics in a plain, twill or sateen weave), with attached collars	no.	40% or 35c each	30% or 25c each	
61.03.53 Boys' shirts of silk or cellulosic fibres, with loose collars	no.	40% or 35c each	30% or 25c each	
61.03.55 Boys' shirts of other fibres, with loose collars	no.	40% or 30c each	30% or 20c each	
61.03.60 Collars, shirt fronts and cuffs	no.	30%	20%	
61.03.70 Men's pyjama suits of cellulosic fibres	no.	35% or 35c each	30% or 25c each	
61.03.71 Men's pyjama suits of silk or synthetic fibres	no.	35% or 65c each	25% or 50c each	
61.03.72 Other men's pyjama suits	no.	35% or 35c each	25% or 25c each	
61.03.80 Boys' pyjama suits of cellulosic fibres	no.	35%	30%	
61.03.81 Boys' pyjama suits of silk or synthetic fibres	no.	35% or 65c each	25% or 50c each	
61.03.82 Other boys' pyjama suits	no.	35%	25%	
61.03.85 Men's vests and drawers, of cotton	100	40% or 15% plus 1 250c per 100	30% or 15% plus 330c per 100	
61.03.86 Men's vests and drawers, of cellulosic fibres	100	35% or 15% plus 1 500c per 100	30% or 15% plus 500c per 100	
61.03.87 Men's vests and drawers, of synthetic fibres	100	35% or 2 000c per 100	25% or 1 500c per 100	
61.03.88 Other men's vests and drawers	100	25%	15%	
61.03.90 Boys' vests and drawers, of cotton	100	40% or 15% plus 1 000c per 100	30% or 15% plus 250c per 100	
61.03.91 Boys' vests and drawers, of cellulosic fibres	100	35% or 15% plus 1 000c per 100	30% or 15% plus 330c per 100	
61.03.92 Boys' vests and drawers, of synthetic fibres	100	35% or 1 000c per 100	25% or 330c per 100	
61.03.93 Other boys' vests and drawers	100	25%	15%	
61.03.99 Other under garments:				
.10 Of cotton	100	40%	30%	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
61.03.99— <i>Continued</i>				
.20 Of cellulosic fibres	100	35%	30%	
.30 Of synthetic fibres	100	35%	25%	
.90 Of other fibres	100	25%	15%	
61.04 Women's, girls' and infants' under garments:				
61.04.10 Women's shirts of unprinted cotton fabrics in a plain, twill or sateen weave	no.	40% or 35c each	30% or 25c each	
61.04.20 Women's shirts (excluding those of unprinted cotton fabrics in a plain, twill or sateen weave), with attached collars	no.	40% or 50c each	30% or 35c each	
61.04.30 Women's shirts, of silk or cellulosic fibres, with loose collars	no.	40% or 50c each	30% or 35c each	
61.04.40 Women's shirts of other fibres, with loose collars	no.	40% or 35c each	30% or 25c each	
61.04.50 Girls' shirts of unprinted cotton fabrics in a plain, twill or sateen weave	no.	40% or 30c each	30% or 20c each	
61.04.52 Girls' shirts (excluding those of unprinted cotton fabrics in a plain, twill or sateen weave), with attached collars	no.	40% or 35c each	30% or 25c each	
61.04.53 Girls' shirts, of silk or cellulosic fibres, with loose collars	no.	40% or 35c each	30% or 25c each	
61.04.55 Girls' shirts of other fibres, with loose collars	no.	40% or 30c each	30% or 20c each	
61.04.60 Under garments for infants	no.	15%		
61.04.70 Women's pyjama suits and nightdresses, of cellulosic fibres	no.	35% or 35c each	30% or 25c each	
61.04.71 Women's pyjama suits and nightdresses, of silk or synthetic fibres	no.	35% or 65c each	25% or 50c each	
61.04.72 Other women's pyjama suits and nightdresses	no.	35% or 35c each	25% or 25c each	
61.04.80 Girls' pyjama suits and nightdresses, of cellulosic fibres	no.	35%	30%	
61.04.81 Girls' pyjama suits and nightdresses, of silk or synthetic fibres	no.	35% or 65c each	25% or 50c each	
61.04.82 Other girls' pyjama suits and nightdresses	no.	35%	25%	
61.04.85 Women's vests and drawers, of cotton	100	40% or 15% plus 1 250c per 100	30% or 15% plus 250c per 100	
61.04.86 Women's vests and drawers, of cellulosic fibres	100	35% or 15% plus 1 500c per 100	30% or 15% plus 330c per 100	
61.04.87 Women's vests and drawers, of synthetic fibres	100	35% or 2 000c per 100	25% or 1 500c per 100	
61.04.88 Other women's vests and drawers	100	25%	15%	
61.04.90 Girls' vests and drawers, of cotton	100	40% or 15% plus 1 000c per 100	30% or 15% plus 250c per 100	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
61.04.91 Girls' vests and drawers, of cellulosic fibres	100	35% or 15% plus 1 000c per 100	30% or 15% plus 250c per 100	
61.04.92 Girls' vests and drawers, of synthetic fibres	100	35% or 1 000c per 100	25% or 330c per 100	
61.04.93 Other girls' vests and drawers	100	25%	15%	
61.04.94 Girls' slips and combinations:				
.10 Of cotton	100	40% or 15% plus 1 250c per 100	30% or 15% plus 330c per 100	
.20 Of cellulosic fibres	100	35% or 15% plus 1 250c per 100	30% or 15% plus 415c per 100	
.30 Of synthetic fibres	100	35% or 1 250c per 100	25% or 415c per 100	
.90 Other	100	25%	15%	
61.04.95 Women's slips and combinations:				
.10 Of cotton	100	40% or 15% plus 1 750c per 100	30% or 15% plus 415c per 100	
.20 Of cellulosic fibres	100	35% or 15% plus 2 000c per 100	30% or 15% plus 580c per 100	
.30 Of synthetic fibres	100	35% or 4 000c per 100	25% or 3 000c per 100	
.90 Other	100	25%	15%	
61.04.99 Other under garments:				
.10 Of cotton	100	40%	30%	
.20 Of cellulosic fibres	100	35%	30%	
.30 Of synthetic fibres	100	35%	25%	
.90 Of other fibres	100	25%	15%	
61.05 Handkerchiefs	100	15%		
61.06 Shawls, scarves, mufflers, mantillas, veils and the like:				
61.06.10 Lace shawls; silk shawls; cashmere shawls	kg	15%		
61.06.20 Shawls (excluding lace shawls, silk shawls and cashmere shawls) of cotton or of more than 60 per cent cotton with wool only, of a mass:				
.10 Exceeding 345 g each	kg	25% or 1 430c per 100 kg		
.20 Not exceeding 345 g each	kg	15%		
61.06.30 Shawls (excluding lace shawls, silk shawls and cashmere shawls) containing 40 per cent or more wool, of a mass:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
61.06.30—Continued					
.10 Exceeding 345 g each	kg	25% or 1 980c per 100 kg			
.20 Not exceeding 345 g each	kg	15%			
61.06.40 Shawls (excluding lace shawls, silk shawls and cashmere shawls) of other fibres, of a mass:					
.10 Exceeding 345 g each	kg	25% or 2 530c per 100 kg			
.20 Not exceeding 345 g each	kg	15%			
61.06.50 Scarves, mufflers and stoles	no.	25% or 10c each			
61.06.90 Other	kg	20%			
61.07 Ties, bow ties and cravats	no.	35% or 15c each	25% or 10c each		
61.08 Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments		20%			
61.09 Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic:					
61.09.10 Brassières and suspender-belts	no.	25% or 15c each	15% or 10c each		
61.09.20 Roll-on girdles	no.	25%	15%		
61.09.30 Corsets, corset-belts, corselettes and girdles (excluding roll-on girdles)	no.	25% or 35c each	15% or 25c each		
61.09.40 Suspender jock-straps	no.	50%	30%		
61.09.50 Braces (trouser suspenders):					
.10 Of a length of less than 76 cm each	100 pr.	30% or 1 000c per 100 pr.	22,5% or 500c per 100 pr.		
.20 Of a length of 76 cm or more each	100 pr.	30% or 1 330c per 100 pr.	22,5% or 670c per 100 pr.		
61.09.60 Hose suspenders and belts	no.	15%			
61.09.90 Other	no.	20%			
61.10 Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:					
61.10.10 Gloves, mittens and mitts, specially designed for outdoor sports	pr.	15%	10%		
61.10.20 Gloves, mittens and mitts, specially reinforced or designed for the protection of industrial workers	pr.	20%		15% (U.K.)	
61.10.30 Stockings	pr.	20%	15%	10% (U.K.; Canada; Ireland)	
61.10.90 Other	pr.	15%			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
61.11 Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):					
61.11.10 Belts decorated with more than 24 imitation pearls	kg	50% or 1 150c per kg	20%		
61.11.20 Belts decorated with 24 or less imitation pearls or with pearls, precious or semi-precious stones (natural, synthetic or reconstructed); belts fitted with buckles or other fittings, of precious metal	kg	25%			
61.11.30 Other belts	kg	15%			
61.11.40 Badges and labels		25%			
61.11.50 Made up textile interlinings	kg	50%	25%		
61.11.55 Made up waistbanding	kg	40%	25%		
61.11.90 Other		20%			

CHAPTER 62

OTHER MADE UP TEXTILE ARTICLES

NOTES:

- The headings of this Chapter are to be taken to apply to the articles of the kinds described therein only when made up of any textile fabric (excluding felt and bonded fibre or similar bonded yarn fabrics) or of the braids or trimmings of heading No. 58.07, not being knitted or crocheted goods.
- The headings of this Chapter do not cover the following:
 - Goods falling within Chapter 58, 59 or 61; or
 - Old clothing or other articles falling within heading No. 63.01.

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
62.01 Travelling rugs and blankets:					
62.01.10 Wholly of cotton or of 60 per cent or more cotton mixed with wool only, of a mass:					
.10 Exceeding 340 g each	kg	25% or 1 430c per 100 kg			
.20 Not exceeding 340 g each	kg	25% or 2 200c per 100 kg			
62.01.20 Of 40 per cent or more wool, of a mass:					
.10 Exceeding 340 g each	kg	25% or 1 980c per 100 kg			
.20 Not exceeding 340 g each	kg	25% or 2 200c per 100 kg			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
62.01.30 Of other fibres, of a mass:				
.10 Exceeding 340 g each	kg	25% or 2 530c per 100 kg		
.20 Not exceeding 340 g each	kg	25% or 2 200c per 100 kg		
62.02 Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:				
62.02.10 Bedsheets of fabric raised on one or on both sides and commonly known as wintersheets	kg	30%	25%	
62.02.20 Bedsheets (excluding wintersheets) and pillow-cases	kg	35% or 10c per m ² of fabric	30%	
62.02.30 Of unprinted cotton fabrics in a plain, twill or sateen weave (excluding bedsheets and pillow-cases)	kg	35%	30%	
62.02.40 Other bed linen and table linen	kg	20%	15%	
62.02.45 Kitchen linen, including tea towels and glass cloths	kg	25%	15%	
62.02.50 Towels and face cloths, of terry towelling	kg	40% or 6 600c per 100 kg	25% or 4 400c per 100 kg	
62.02.55 Face cloths (excluding those of terry towelling)	kg	15%		
62.02.60 Towels (excluding those of terry towelling)	kg	25%	15%	
62.02.70 Other toilet linen	kg	20%		
62.02.80 Bedspreads	kg	15%		
62.02.85 Lampshades	kg	15%		
62.02.90 Curtains and other furnishing articles	kg	20%		
62.03 Sacks and bags, of a kind used for the packing of goods:				
62.03.10 Of jute or hemp (lined or unlined), of fabric of a mass per m ² of 135 g or more but not exceeding 356 g	kg	30% or 1 100c per 100 kg		
62.03.20 Other jute or hemp sacks and bags	kg	free		
62.03.30 Of vegetable fibres (excluding jute or hemp), of fabric of a mass per m ² exceeding 356 g	kg	free		
62.03.90 Other	kg	20%		
62.04 Tarpaulins, sails, awnings, sunblinds, tents and camping goods	kg	20%		
62.05 Other made up textile articles (including dress patterns):				
62.05.10 Cotton dusters in a plain, twill or sateen weave	kg	35%	30%	
62.05.15 Other dusters	kg	20%	15%	
62.05.20 Sanitary towels	kg	25%	15%	
62.05.30 Boot and shoe laces	kg	55%	25%	
62.05.40 Cheese cloths or bandages	kg	free		
62.05.90 Other	kg	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

CHAPTER 63

OLD CLOTHING AND OTHER TEXTILE ARTICLES; RAGS

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
63.01 Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (excluding articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings:				
63.01.10 Overcoats, including raincoats and duffel-coats	no.	25% or 40c each		
63.01.20 Clothing (excluding overcoats)	no.	25% or 35c each		
63.01.30 Travelling rugs and blankets	no.	50c each		
63.01.40 Headgear	no.	35c each		
63.01.90 Other	kg	20%		
63.02 Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	kg	20%		

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

NOTES:

- This Chapter does not cover the following:
 - Footwear, without applied soles, knitted or crocheted (heading No. 60.03) or of other textile fabric (excluding felt or bonded fibre or similar bonded yarn fabrics) (heading No. 62.05);
 - Old footwear falling within heading No. 63.01;
 - Articles of asbestos (heading No. 68.13);
 - Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.19); or
 - Toys and skating boots with skates attached (Chapter 97).
- For the purposes of headings Nos. 64.05 and 64.06, the expression "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified under their appropriate headings) or buttons or other goods falling within heading No. 98.01.
- For the purposes of heading No. 64.01, the expression "rubber or artificial plastic material" is to be taken to include any textile fabric coated or covered externally with one or both of those materials.
- Children's sizes (0-13) have foot measurements starting at 4 inches and rising by $\frac{1}{8}$ of an inch for each size and $\frac{1}{4}$ of an inch for each half size up to and including $8\frac{1}{2}$ inches. Adult sizes (1-12) have foot measurements starting at $8\frac{1}{2}$ inches and rising by $\frac{1}{8}$ of an inch for each size and $\frac{1}{4}$ of an inch for each half size.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
64.01 Footwear with outer soles and uppers of rubber or artificial plastic material:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
64.01.10 Of rubber	pr.	30% or 100c per pr.	30%	
64.01.20 Children's footwear of artificial plastic material:				
.10 Sizes 0 to 2½	pr.	15%		
.20 Sizes 3 to 6½	pr.	30% or 40c per pr.	15% or 20c per pr.	
.90 Other	pr.	30% or 50c per pr.	30% or 10c per pr.	
64.01.30 Adults' footwear of artificial plastic material:				
.10 Sizes up to 1½	pr.	30% or 50c per pr.	30% or 10c per pr.	
.90 Other	pr.	30% or 100c per pr.	30% or 35c per pr.	
64.02 Footwear with outer soles of leather or composition leather; footwear (excluding footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material:				
64.02.10 Bedroom slippers	pr.	30% or 20c per pr.		
64.02.15 Ballet dancing shoes	pr.	30% or 100c per pr.	30%	
64.02.20 Spiked athletic shoes	pr.	15%		
64.02.30 Children's shoes with rubber outer soles and textile fabric uppers, of a kind commonly worn by tennis players or gymnasts:				
.10 Sizes 0 to 2½	pr.	15%		
.20 Sizes 3 to 6½	pr.	30% or 40c per pr.	15% or 20c per pr.	
.90 Other	pr.	30% or 50c per pr.	30% or 10c per pr.	
64.02.40 Adults' shoes with rubber outer soles and textile fabric uppers, of a kind commonly worn by tennis players and gymnasts:				
.10 Sizes up to 1½	pr.	30% or 25c per pr.	30%	
.20 Sizes 2 to 4	pr.	30% or 75c per pr.	30%	
.90 Other	pr.	30% or 75c per pr.	30% or 15c per pr.	30% or 5c per pr. (U.K.; Canada)
64.02.50 Children's footwear not elsewhere enumerated in this heading, with outer soles of rubber or artificial plastic material:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty		V Pre-ferential
		General	M.F.N.	
64.02.50—Continued				
.10 Sizes 0 to 2½	pr.	15%		
.20 Sizes 3 to 6½	pr.	30% or 40c per pr.	15% or 20c per pr.	
.90 Other	pr.	30% or 50c per pr.	30% or 10c per pr.	
64.02.60 Adults' footwear not elsewhere enumerated in this heading, with outer soles of rubber or artificial plastic material:				
.10 Sizes up to 1½	pr.	30% or 50c per pr.	30% or 10c per pr.	
.90 Other	pr.	30% or 100c per pr.	30% or 35c per pr.	
64.02.70 Children's footwear not elsewhere enumerated in this heading, with outer soles of leather or composition leather:				
.10 Sizes 0 to 2½	pr.	15%		
.20 Sizes 3 to 6½	pr.	30% or 40c per pr.	15% or 20c per pr.	
.90 Other	pr.	30% or 50c per pr.	30% or 10c per pr.	
64.02.80 Adults' footwear not elsewhere enumerated in this heading, with outer soles of leather or composition leather:				
.10 Sizes up to 1½	pr.	30% or 50c per pr.	30% or 10c per pr.	
.90 Other	pr.	30% or 100c per pr.	30% or 35c per pr.	
64.03 Footwear with outer soles of wood or cork:				
64.03.10 Footwear with outer soles of wood				
	pr.	30% or 100c per pr.	30%	
64.03.20 Children's footwear with outer soles of cork:				
.10 Sizes 0 to 2½	pr.	15%		
.20 Sizes 3 to 6½	pr.	30% or 40c per pr.	15% or 20c per pr.	
.90 Other	pr.	30% or 50c per pr.	30% or 10c per pr.	
64.03.30 Adults' footwear with outer soles of cork:				
.10 Sizes up to 1½	pr.	30% or 50c per pr.	30% or 10c per pr.	
.90 Other	pr.	30% or 100c per pr.	30% or 35c per pr.	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
64.04 Footwear with outer soles of other materials:					
64.04.10 Bedroom slippers	pr.	30% or 20c per pr.			
64.04.15 Ballet dancing shoes	pr.	30% or 100c per pr.	30%		
64.04.20 Children's footwear with textile fabric uppers and with outer soles of rope:					
.10 Sizes 0 to 2½	pr.	15%			
.20 Sizes 3 to 6½	pr.	30% or 40c per pr.	15% or 20c per pr.		
.90 Other	pr.	30% or 25c per pr.	30%		
64.04.30 Adults' footwear with textile fabric uppers and with outer soles of rope:					
.10 Sizes up to 1½	pr.	30% or 25c per pr.	30%		
.20 Sizes 2 to 4	pr.	30% or 75c per pr.	30%		
.90 Other	pr.	30% or 75c per pr.	30% or 15c per pr.	30% or 5c per pr. (U.K.; Canada)	
64.04.70 Children's footwear (excluding bedroom slippers and ballet dancing shoes) with outer soles of other material:					
.10 Sizes 0 to 2½	pr.	15%			
.20 Sizes 3 to 6½	pr.	30% or 40c per pr.	15% or 20c per pr.		
.90 Other	pr.	30% or 50c per pr.	30% or 10c per pr.		
64.04.80 Adults' footwear (excluding bedroom slippers and ballet dancing shoes) with outer soles of other material:					
.10 Sizes up to 1½	pr.	30% or 50c per pr.	30% or 10c per pr.		
.90 Other	pr.	30% or 100c per pr.	30% or 35c per pr.		
64.05 Parts of footwear (including uppers, insoles and screw-on heels) of any material except metal:					
64.05.10 Uppers suitable for use with shoes (with rubber outer soles) commonly worn by tennis players and gymnasts	pr.	25c per pr.		15c per pr. (U.K.; Canada)	
64.05.20 Other uppers	pr.	30% or 75c per pr.	25% or 50c per pr.		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
64.05.40 Soles, tips and heels, of rubber	kg	30%		
64.05.50 Soles, tips and heels, of artificial plastic material:				
.10 Heels	kg	25%		
.90 Other	kg	30%		
64.05.60 Soles, tips and heels, of wood or cork:				
.10 Heels, wooden, not leather covered	kg	free		
.20 Clog soles of wood	kg	free		
.90 Other	kg	30%		
64.05.70 Stiffeners (toe or heel), arch supports and heel socks	kg	free		
64.05.80 Uppers (half pairs) mounted on dummy lasts of wood or unmounted, suitable for use as manufacturing models	kg	free		
64.05.90 Other parts of footwear	kg	30%		
64.05.99 Removable fittings (for example, hose protectors, heel cushions and loose insoles)	kg	20%		
64.06 Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof:				
64.06.10 Wholly or chiefly of leather or of composition leather (excluding cricket pads and shin-guards)	no.	25%		
64.06.20 Cricket pads and shin-guards	no.	15%	10%	
64.06.90 Other	no.	20%		

CHAPTER 65

HEADGEAR AND PARTS THEREOF

NOTES:

- This Chapter does not cover the following:
 - Old headgear falling within heading No. 63.01;
 - Hair nets of human hair (heading No. 67.04);
 - Asbestos headgear (heading No. 68.13); or
 - Dolls' hats or other toy hats, or carnival articles of Chapter 97.
- Heading No. 65.02 is to be taken not to apply to hat-shapes made by sewing (excluding hat-shapes made by the sewing in spirals of plaited or other strips).
- In heading No. 65.05 the expression "cloth hats" shall be taken to mean headgear of any description obtained by sewing together panels, crowns and brims, cut from woven textile fabrics (whether or not coated or impregnated).

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
65.01 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
65.01.10 Hat-forms, hat bodies and hoods, of fur-felt:				
.10 Suitable for men's hats	no.	20%		
.90 Other	no.	15%		
65.01.20 Hat-forms, hat bodies and hoods, of other felt	no.	20% plus 10c each	15%	
65.01.30 Plateaux and manchons (including slit manchons), of felt	no.	20%		
65.02 Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims	no.	15%		
65.03 Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed:				
65.03.10 For women or girls	no.	25%		
65.03.20 Furfelt hats for men	no.	30% or 6 660c per 100	25% or 6 660c per 100	
65.03.30 Wool felt hats for men	no.	25% plus 1 000c per 100 or 2 000c per 100	20% or 750c per 100	
65.03.40 Felt hats for boys	no.	25%		
65.03.90 Other	no.	25%		
65.04 Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed:				
65.04.10 For women or girls	no.	25%		
65.04.20 For men or boys	no.	25%		
65.04.90 Other	no.	25%		
65.05 Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed:				
65.05.10 Caps of the kind worn by nurses	no.	35% or 750c per 100	30% or 500c per 100	
65.05.20 Hair nets		20%		
65.05.30 Berets	no.	30% or 5% plus 420c per 100	25% or 420c per 100	
65.05.40 Cloth hats identifiable as women's wear, trimmed	no.	35% or 1 170c per 100	25% or 830c per 100 with a maximum of 30%	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
65.05.45 Other cloth hats	no.	35% or 1 170c per 100	25% or 830c per 100	
65.05.90 Other	no.	25%		
65.06 Other headgear, whether or not lined or trimmed:				
65.06.10 Rubber bathing caps	no.	15%		
65.06.30 Hard hats for miners and other industrial workers; firemen's helmets; crash helmets	no.	free		
65.06.90 Other	no.	25%		
65.07 Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chin-straps, for headgear		20%		

CHAPTER 66

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

NOTES:

1. This Chapter does not cover the following:

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

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

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
66.01 Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	no.	30%		
66.02 Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like:				
66.02.10 Of leather or composition leather	no.	25%		
66.02.20 Of other materials	no.	20%		
66.03 Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02:				
66.03.10 Of umbrellas and sunshades		20%		
66.03.20 Of walking-sticks, canes, whips, riding-crops and the like		20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

CHAPTER 67

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS

NOTES:

1. This Chapter does not cover the following:

- (a) Straining cloth of human hair (heading No. 59.17);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear (Chapter 65);
- (e) Feather dusters (heading No. 96.04), powder-puffs (heading No. 96.05) or hair sieves (heading No. 96.06); or
- (f) Toys, sports requisites or carnival articles (Chapter 97).

2. Heading No. 67.01 is to be taken not to apply to the following:

- (a) Goods (for example, bedding) in which feathers or down constitute only filling or padding;
- (b) Articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding;
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02; or
- (d) Fans (heading No. 67.05).

3. Heading No. 67.02 is to be taken not to apply to the following:

- (a) Articles of glass (Chapter 70);
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing or similar methods.

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
67.01 Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (excluding goods falling within heading No. 05.07 and worked quills and scapes):					
67.01.10 Trimmings of feathers or down	kg	free			
67.01.90 Other	kg	20%			
67.02 Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit	kg	20%			
67.03 Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like:					
67.03.10 Human hair, bleached or dyed	kg	free			
67.03.20 Other human hair	kg	10%			
67.03.30 Wool or other animal hair	kg	10%			
67.04 Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	kg	20%			
67.05 Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material	kg	20%			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

SECTION XIII

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

CHAPTER 68

ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS

NOTES:

1. This Chapter does not cover the following:

- (a) Goods falling within Chapter 25;
- (b) Coated or impregnated paper falling within heading No. 48.07 (for example, paper coated with mica powder or graphite, bitumenised or asphalted paper);
- (c) Coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bitumenised or asphalted fabric);
- (d) Articles falling within Chapter 71;
- (e) Tools or parts of tools, falling within Chapter 82;
- (f) Lithographic stones of heading No. 84.34;
- (g) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
- (h) Dental burrs (heading No. 90.17);
- (i) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (j) Articles falling within heading No. 95.07;
- (k) Articles falling within Chapter 97 (for example, toys, games and sports requisites);
- (l) Goods falling within heading No. 98.01 (for example, buttons), No. 98.05 (for example, slate pencils) or No. 98.06 (for example, drawing slates); or
- (m) Works of art, collectors' pieces or antiques (Chapter 99).

2. In heading No. 68.02 the expression "worked monumental or building stone" is to be taken to apply not only to the varieties of stone referred to in headings Nos. 25.15 and 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it is, however, to be taken not to apply to slate.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
68.01 Road and paving setts, curbs and flagstones, of natural stone (excluding slate)	kg	20%		
68.02 Worked monumental or building stone, and articles thereof (including mosaic cubes), excluding goods falling within heading No. 68.01 or within Chapter 69:				
68.02.10 Roughly sawn blanks	kg	free		
68.02.20 Marble, ground, polished or otherwise worked; marble tombstones and chips	kg	20%	15%	
68.02.90 Other	kg	20%		
68.03 Worked slate and articles of slate, including articles of agglomerated slate:				
68.03.10 Roofing slates	kg	free		
68.03.90 Other	kg	20%		
68.04 Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, truing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
68.04.10 Of natural stone or agglomerated natural stone	kg	free		
68.04.20 Of emery or corundum	kg	15%		
68.04.30 Millstones of a diameter exceeding 150 cm	kg	free		
68.04.90 Other	kg	15%		
68.05 Hand polishing stones, whetstones, oil-stones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery:				
68.05.10 Of natural stone	kg	free		
68.05.20 Of emery or corundum	kg	15%		
68.05.90 Other	kg	15%		
68.06 Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:				
68.06.10 Of emery or corundum	kg	15%		
68.06.20 Of silicon carbide	kg	25%		
68.06.90 Other	kg	15%		
68.07 Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials (excluding those falling in heading No. 68.12 or 68.13, or in Chapter 69)	kg	free		
68.08 Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)	kg	20%		
68.09 Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings, or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances:				
68.09.10 Of wood wool agglomerated with magnesite	kg	free		
68.09.90 Other	kg	20%		
68.10 Articles of plastering material	kg	20%		
68.11 Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	kg	20%		
68.12 Articles of asbestos-cement, of cellulose fibre-cement or the like:				
68.12.10 Asbestos-cement pipes and tubes	kg	free		
68.12.20 Asbestos-cement ridging and guttering	kg	free		
68.12.70 Other articles of asbestos-cement	kg	free		
68.12.80 Articles of cellulose fibre-cement	kg	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
68.13 Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not (excluding goods falling within heading No. 68.14); mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures:				
68.13.10 Fibre and waste	kg	10%		
68.13.20 Thread	kg	free		
68.13.25 Woven fabric	kg	10%		
68.13.30 Prepared packing; prepared lagging for thermal insulation	kg	free		
68.13.40 Asbestos gloves, mittens and mitts	pr.	20%		15% (U.K.)
68.13.50 Clothing and headgear	no.	15%		
68.13.60 Cords, braids, plaits and similar packing	kg	free		
68.13.90 Other	kg	20%		
68.14 Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials:				
68.14.10 Brake linings of woven or plaited material	kg	1 100c per 100 kg		
68.14.20 Brake linings of pressure or similarly moulded material	kg	20%		
68.14.90 Other	kg	1 100c per 100 kg		
68.15 Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium):				
68.15.10 Lamp-chimneys	kg	25%		
68.15.20 Plates or sheets (not bonded)	kg	15%		
68.15.30 Micanite, micafolium and similar bonded mica splittings	kg	20%		
68.15.90 Other	kg	20%		
68.16 Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included	kg	free		

CHAPTER 69

CERAMIC PRODUCTS

NOTES:

- The headings of this Chapter are to be taken to apply only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.14 are to be taken to apply only to such products other than heat-insulating goods and refractory goods.
- This Chapter does not cover the following:
 - Goods falling within Chapter 71 (for example, imitation jewellery);
 - Cermets falling within heading No. 81.04;
 - Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

- (d) Artificial teeth (heading No. 90.19);
 (e) Goods falling within Chapter 91 (for example, clocks and clock cases);
 (f) Articles falling within Chapter 97 (for example, toys, games and sports requisites);
 (g) Smoking pipes, buttons or other articles falling within Chapter 98; or
 (h) Original statuary, collectors' pieces or antiques (Chapter 99).

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
SUB-CHAPTER I					
HEAT-INSULATING AND REFRACTORY GOODS					
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite):				
69.01.10	Bricks	kg	free		
69.01.90	Other	kg	20%		
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods (excluding goods falling within heading No. 69.01):				
69.02.10	Bricks	kg	free		
69.02.90	Other	kg	free		
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods) (excluding goods falling within heading No. 69.01):				
69.03.10	Muffles, nozzles, plugs, burner jets, and similar parts of industrial furnaces	kg	free		
69.03.20	Saggers, stands and other kiln furniture to support or separate pottery during firing	kg	5%	3%	free (U.K.)
69.03.90	Other	kg	free		
SUB-CHAPTER II					
OTHER CERAMIC PRODUCTS					
69.04	Building bricks (including flooring blocks, support or filler tiles and the like)	kg	free		
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	kg	20%		
69.06	Piping, conduits and guttering (including angles, bends and similar fittings)	kg	25%		
69.07	Unglazed setts, flags and paving, hearth and wall tiles:				
69.07.10	Mosaic cubes	m ²	20% plus 180c per m ²	20% plus 110c per m ²	
69.07.20	Paving and hearth tiles (excluding mosaic cubes), vitrified	m ²	20% plus 180c per m ²	20% plus 110c per m ²	
69.07.40	Wall tiles (excluding mosaic cubes)	m ²	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
69.07.50 Bordering, capping, skirting, frieze, angle, corner and other fitting tile pieces for finishing off facing and paving work	kg	20%		
69.07.90 Other	kg	20%		
69.08 Glazed setts, flags and paving, hearth and wall tiles:				
69.08.10 Mosaic cubes	m ²	20% plus 180c per m ²	20% plus 110c per m ²	
69.08.20 Paving and hearth tiles (excluding mosaic cubes), vitrified	m ²	20% plus 180c per m ²	20% plus 110c per m ²	
69.08.40 Wall tiles (excluding mosaic cubes)	m ²	20%		
69.08.50 Bordering, capping, skirting, frieze, angle, corner and other fitting tile pieces for finishing off facing and paving work	kg	20%		
69.08.90 Other	kg	20%		
69.09 Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:				
69.09.10 Laboratory wares	kg	free		
69.09.20 Troughs, tubs and similar articles, of a kind used in agriculture	kg	free		
69.09.30 Raschig rings, extrusion dies, distillation coils and other industrial wares	kg	free		
69.09.40 Pots, jars and similar containers	kg	15%		
69.10 Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	no.	20%		
69.11 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian):				
69.11.10 Toiletware or tableware (excluding sweet dishes and ash trays):				
.10 Cups	no.	25% or 4c each		
.20 Saucers	no.	25% or 4c each		
.90 Other	kg	25% or 2 200c per 100 kg	25% or 1 290c per 100 kg	
69.11.15 Sweet dishes and ash trays	kg	2 200c per 100 kg	1 290c per 100 kg with a maximum of 20%	
69.11.20 Other, of a f.o.b. price not exceeding 30c each	no.	30c each	10c each	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
69.11.30 Other, of a f.o.b. price exceeding 30c each but not exceeding 100c each	no.	50% or 30c each	25% or 15c each	
69.11.90 Other	kg	50%	5%	
69.12 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery:				
69.12.10 Toiletware or tableware (excluding sweet dishes and ash trays):				
.10 Cups	no.	25% or 4c each		
.20 Saucers	no.	25% or 4c each		
.90 Other	kg	25% or 2 200c per 100 kg	25% or 1 290c per 100 kg	
69.12.15 Sweet dishes and ash trays	kg	2 200c per 100 kg	1 290c per 100 kg with a maximum of 20%	
69.12.20 Other, of a f.o.b. price not exceeding 30c each	no.	30c each	10c each	
69.12.30 Other, of a f.o.b. price exceeding 30c each but not exceeding 100c each	no.	50% or 30c each	25% or 15c each	
69.12.90 Other	kg	50%	5%	
69.13 Statuettes and other ornaments, and articles of personal adornment; articles of furniture:				
69.13.10 Articles of personal adornment		25%		
69.13.90 Other	no.	50% or 30c each	20%	
69.14 Other articles	no.	50% or 30c each	20%	

CHAPTER 70

GLASS AND GLASSWARE

NOTES:

1. This Chapter does not cover the following:
 - (a) (i) Ceramic enamels (heading No. 32.08);
(ii) Goods falling within Chapter 39 (for example, glass fibre laminate sheets);
 - (b) Goods falling within Chapter 71 (for example, imitation jewellery);
 - (c) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
 - (d) Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90;
 - (e) Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 97); or
 - (f) Buttons, fitted vacuum flasks, scent or similar sprays or other articles falling within Chapter 98.
2. The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

3. For the purposes of heading No. 70.20, the expression "wool" means:
 (a) Mineral wools with a silica (SiO_2) content not less than 60 per cent by mass;
 (b) Mineral wools with a silica (SiO_2) content less than 60 per cent but with an alkaline oxide (K_2O and/or Na_2O) content of more than 5 per cent by mass or a boric oxide (B_2O_3) content of more than 2 per cent by mass.
 Mineral wools which do not comply with the above specifications fall in heading No. 68.07.
4. The expression "glass" is to be taken to extend to fused quartz and fused silica.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
70.01 Waste glass (cullet); glass in the mass (excluding optical glass)	kg	free		
70.02 Glass of the variety known as "enamel" glass, in the mass, rods and tubes	kg	free		
70.03 Glass in balls, rods and tubes, unworked (excluding optical glass)	kg	free		
70.04 Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	m ²	20%		
70.05 Unworked drawn or blown glass (including flashed glass), in rectangles:				
70.05.10 Plain clear, of a thickness of less than 1,7 mm	m ²	320c per 100 m ²		215c per 100 m ² (U.K.)
70.05.20 Plain clear, of a thickness of 1,7 mm or more but not exceeding 3,1 mm	m ²	15%		15% less 105c per 100 m ² (U.K.)
70.05.30 Other, plain clear	m ²	15%		
70.05.90 Other	m ²	20%		
70.06 Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked:				
70.06.10 Polished plate glass, exceeding 0,929 m ² per sheet	m ²	4 480c per 100 m ²		3 585c per 100 m ² (U.K.)
70.06.20 Polished plate glass, not exceeding 0,929 m ² per sheet	m ²	895c per 100 m ²		free (U.K.)
70.06.30 Float glass, exceeding 0,929 m ² per sheet	m ²	3 580c per 100 m ²		
70.06.40 Float glass, not exceeding 0,929 m ² per sheet	m ²	free		
70.06.90 Other	m ²	20%		
70.07 Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like:				
70.07.10 Stained glass windows	kg	free		
70.07.20 Multiple-walled insulating glass	kg	20%		
70.07.30 Leaded lights and the like (excluding stained glass windows)	kg	20%		
70.07.90 Cast, rolled, drawn, blown or float glass, worked	kg	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
70.08 Safety glass consisting of toughened or laminated glass, shaped or not	kg	20%		
70.09 Glass mirrors (including rear-view mirrors), unframed, framed or backed:				
70.09.10 With metal frames plated with precious metal	no.	30%		
70.09.80 Unframed	no.	20%		
70.09.90 Other	no.	20% or 2,5c each		
70.10 Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass:				
70.10.10 Syphon vases	no.	5%		
70.10.20 Beer and mineral water type bottles:				
.10 Of a capacity not exceeding 215 ml	100	17c per 100		
.20 Of a capacity exceeding 215 ml but not exceeding 400 ml	100	26c per 100		
.40 Of a capacity exceeding 400 ml but not exceeding 800 ml	100	34c per 100		
.50 Of a capacity exceeding 800 ml	100	25%		
70.10.90 Other containers	kg	15%		
70.10.99 Stoppers and other closures	kg	5%		
70.11 Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like:				
70.11.10 Bulbs suitable for electric lamps	kg	5%		free (U.K.)
70.11.90 Other	kg	20%	5%	
70.12 Glass inners for vacuum flasks or for other vacuum vessels	no.	20%	5%	
70.13 Glassware (excluding articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses:				
70.13.10 Ash trays	no.	20%		
70.13.90 Other	no.	20%	5%	
70.14 Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:				
70.14.10 Chandeliers and other gas or electric lighting fittings	kg	5%		free (U.K.)
70.14.20 Oil lamps; lamp-chimneys and lampshades, for oil lamps	kg	5%		
70.14.30 Lampshades, reflectors, globes and diffusers, of glass moulded to shape, suitable for gas or electric lighting	kg	5%		free (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Pre-ferential
70.14.40 Reflex glass studs suitable for traffic signs	kg	free		
70.14.90 Other	kg	20%		
70.15 Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	kg	20%		
70.16 Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms:				
70.16.10 Glass bricks	kg	free		
70.16.90 Other	kg	20%		
70.17 Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules:				
70.17.10 Laboratory glassware	kg	free		
70.17.20 Hygienic and pharmaceutical glassware (excluding chamber pots, spittoons, urinals, bedpans and medicine droppers)	kg	free		
70.17.30 Glass ampoules	kg	15%		
70.17.90 Other	kg	20%	5%	
70.18 Optical glass and elements of optical glass (excluding optically worked elements); blanks for corrective spectacle lenses	kg	free		
70.19 Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini):				
70.19.10 Glass beads (excluding imitation pearls), loose or provisionally strung	kg	25% or 1 100c per 100 kg	15% or 725c per 100 kg	
70.19.20 Imitation pearls, loose or provisionally strung, or mounted into articles (excluding bracelets and necklaces) containing more than 24 individual pearls	kg	50% or 1 150c per kg	25%	
70.19.21 Imitation pearl bracelets and necklaces (the length of an article for duty purposes to be deemed to be the total length of the number of individual strings or rows comprising such article)	m	50% or 33c per m	25%	
70.19.30 Imitation precious or semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares and articles of glassware made therefrom		25%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
70.19.40 Mosaics and similar decorative cubes and plates	m ²	20% plus 180c per m ²	20% plus 110c per m ²		
70.19.50 Glass grains (ballotini)	kg	free			
70.19.90 Other	kg	20%	5%		
70.20 Glass fibre (including wool), yarns, fabrics, and articles made therefrom:					
70.20.10 Glass wool, for use with industrial filters	kg	5%			free (U.K.)
70.20.15 Other glass wool	kg	20%			
70.20.20 Continuous filament fibres and yarns	kg	20%			
70.20.30 Staple fibres, slivers, rovings and staple fibre yarn	kg	20%			
70.20.35 Woven fabrics coated with artificial plastic materials	kg	50%	10%		
70.20.40 Other woven fabrics, including narrow loom fabrics	kg	10%			
70.20.50 Prepared electrical insulating tape	kg	5%			free (U.K.)
70.20.60 Filter bags	kg	5%			free (U.K.)
70.20.90 Other	kg	20%			
70.21 Other articles of glass:					
70.21.10 Floats for fishing nets; lifebuoys and life-belts	no.	free			
70.21.20 Articles identifiable for use solely or principally in industry	kg	free			
70.21.90 Other	kg	20%	5%		

SECTION XIV

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

CHAPTER 71

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

NOTES:

- Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - Of precious metal or of rolled precious metal,
 are to be classified under this Chapter and not under any other Chapter.
- Headings Nos. 71.12, 71.13 and 71.14 do not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles;
 - Heading No. 71.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).
- This Chapter does not cover the following:
 - Amalgams of precious metal, and colloidal precious metal (heading No. 28.49);
 - Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30;
 - Goods falling in Chapter 32 (for example, lustres);

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

- (d) Handbags and other articles falling within heading No. 42.02 or 42.03;
- (e) Goods of heading No. 43.03 or 43.04;
- (f) Goods falling within Section XI (textiles and textile articles);
- (g) Footwear (Chapter 64) and headgear (Chapter 65);
- (h) Umbrellas; walking-sticks and other articles falling within Chapter 66;
- (ij) Fans and hand screens of heading No. 67.05;
- (k) Coin (Chapter 72 or 99);
- (l) Abrasive goods falling within headings Nos. 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed);
- (m) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches or musical instruments);
- (n) Arms or parts thereof (Chapter 93);
- (o) Articles covered by Note 2 to Chapter 97;
- (p) Articles falling within headings of Chapter 98 excluding headings Nos. 98.01 and 98.12; or
- (q) Original sculptures and statuary (heading No. 99.03), collectors' pieces (heading No. 99.05) and antiques of an age exceeding 100 years (heading No. 99.06), excluding pearls or precious or semi-precious stones.
4. (a) The expression "pearls" is to be taken to include cultured pearls.
- (b) The expression "precious metal" means silver, gold, platinum and other metals of the platinum group.
- (c) The expression "other metals of the platinum group" means iridium, osmium, palladium, rhodium and ruthenium.
5. For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as 2 per cent, by mass, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- (a) An alloy containing 2 per cent or more, by mass, of platinum is to be treated only as an alloy of platinum.
- (b) An alloy containing 2 per cent or more, by mass, of gold but no platinum, or less than 2 per cent, by mass, of platinum, is to be treated only as an alloy of gold.
- (c) Other alloys containing 2 per cent or more, by mass, of silver are to be treated as alloys of silver.
- For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as though they were platinum.
6. Except where the context otherwise indicates, any reference in these Notes or elsewhere in this Schedule to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular precious metal in accordance with the rules in Note 5 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.
7. The expression "rolled precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. The expression is also to be taken to cover base metal inlaid with precious metal.
8. For the purposes of heading No. 71.12, the expression "articles of jewellery" means:
- (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, earrings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette-cases, powder-boxes, chain purses, cachou-boxes).
9. For the purposes of heading No. 71.13, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toiletware, smokers' requisites and other articles of household, office or religious use.
10. For the purposes of heading No. 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but excluding buttons, studs, cuff-links or other articles of heading No. 98.01 or dress combs, hair-slides or the like of heading No. 98.12), not incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed:
- (a) Wholly or partly of base metal, whether or not plated with precious metal; or
- (b) Of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly.
11. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
SUB-CHAPTER I				
PEARLS AND PRECIOUS AND SEMI-PRECIOUS STONES				
71.01	Pearls, unworked or worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport)	kg	25%	
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport):			
71.02.10	Industrial diamonds	g	free	
71.02.20	Diamonds (excluding industrial diamonds), unworked	g	free	
71.02.30	Diamonds (excluding industrial diamonds), cut or otherwise worked	g	25%	
71.02.80	Precious and semi-precious stones (excluding diamonds), unworked		free	
71.02.90	Precious and semi-precious stones (excluding diamonds), worked		25%	
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport):			
71.03.10	Unworked		free	
71.03.20	Cut or otherwise worked		25%	
71.04	Dust and powder of natural or synthetic precious or semi-precious stones		free	
SUB-CHAPTER II				
PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED				
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:			
71.05.10	Unwrought silver	g	free	
71.05.20	Bar, rod, plates, sheets and strip (excluding foil, wire and thread); soldering alloys	g	free	
71.05.30	Foil, whether or not in booklets or backed	g	5%	
71.05.90	Other	g	10%	
71.06	Rolled silver, unworked or semi-manufactured	g	10%	
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured:			
71.07.10	Gold bullion	g	free	
71.07.20	Unwrought gold (excluding bullion)	g	free	
71.07.40	Bar, rod, plates, sheets and strip (excluding foil, wire and thread)	g	free	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre- ferential
		III General	M.F.N.		
71.07.50 Foil, whether or not in booklets or backed	g	5%			
71.07.90 Other	g	10%			
71.08 Rolled gold on base metal or silver, unworked or semi-manufactured	g	10%			
71.09 Platinum and other metals of the platinum group, unwrought or semi-manufactured:					
71.09.10 Platinum sponge	g	free			
71.09.20 Platinum, in ingots, bars, sheets, or strip	g	free			
71.09.90 Other	g	10%			
71.10 Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	g	10%			
71.11 Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls, and other waste and scrap, of precious metal:					
71.11.10 Of gold	g	free			
71.11.20 Of silver or of platinum or of the other metals of the platinum group	g	free			
SUB-CHAPTER III					
JEWELLERY, GOLDSMITHS' AND SILVER-SMITHS' WARES AND OTHER ARTICLES					
71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal:					
71.12.10 Articles of personal use, of a kind normally carried in the pocket, in the hand-bag or on the person	no.	20%			
71.12.90 Other	no.	25%			
71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal (excluding goods falling within heading No. 71.12)		40%			
71.14 Other articles of precious metal or rolled precious metal:					
71.14.10 Crucibles and other laboratory equipment of platinum; platinum wire cloth		free			
71.15.90 Other		30%			
71.15 Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed):					
71.15.10 Agate burnishing tools, thread spinning guides and other articles for industrial purposes	no.	5%	3%	free (U.K.)	
71.15.20 Fishing rod fittings of agate	no.	15%	10%		
71.15.30 Articles of personal adornment	no.	25%			
71.15.90 Other	no.	20%			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
71.16 Imitation jewellery:				
71.16.10 Imitation pearl bracelets and necklaces (the length of an article for duty purposes to be deemed to be the total length of the number of individual strings or rows comprising such article)	m	50% or 33c per m	25%	
71.16.20 Mounted with more than 24 imitation pearls (excluding bracelets and necklaces)	kg	50% or 1 150c per kg	25%	
71.16.90 Other	kg	25%		

CHAPTER 72

COIN

NOTES:

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

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
72.01 Coin:				
72.01.10 Coin, not being legal tender (excluding gold coin)	kg	free		
72.01.20 Gold coin	kg	free		
72.01.90 Other	kg	free		

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

NOTES:

1. This Section does not cover the following:

- (a) Prepared paints, inks or products with a basis of metallic flakes or powder falling within heading No. 32.08, 32.09, 32.10 or 32.13;
- (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.07);
- (c) Headgear or parts thereof falling within heading No. 65.06 or 65.07;
- (d) Umbrella frames and other goods of heading No. 66.03;
- (e) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery);
- (f) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs;
- (i) Lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Section XIX (arms and ammunition);
- (k) Articles falling within Chapter 94 (furniture and mattress supports);
- (l) Hand sieves (heading No. 96.06);
- (m) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
- (n) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.

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

- (a) Goods described in headings Nos. 73.20, 73.25, 73.29, 73.31 and 73.32 and similar goods of other base metals;

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

- (b) Springs and leaves for springs, of base metal, excluding watch and clock springs (heading No. 91.11); and
- (c) Goods described in headings Nos. 83.01, 83.02, 83.07, 83.09, 83.12 and 83.14.

In Chapters 73 to 82 (but not in heading No. 73.29 or 74.13) references to parts of goods do not include references to parts of general use as defined above.

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

3. Classification of alloys (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).
4. Unless the context otherwise indicates, any reference in this Schedule to a base metal is to be taken to include a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.
5. Classification of Composite Articles:
Except where the headings otherwise indicate, articles of base metal (including articles of mixed materials treated as articles of base metal under Note IX of the General Notes to this Schedule) containing two or more base metals are to be treated as articles of base metal predominating by mass. For this purpose:
- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal,
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified, and
- (c) A cermet of heading No. 81.04 is regarded as a single base metal.
6. For the purposes of this Section, the expression "waste and scrap" means waste and scrap metal fit only for the recovery of metal or for use in the manufacture of chemicals.

CHAPTER 73

IRON AND STEEL AND ARTICLES THEREOF

NOTES:

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

- (a) Pig iron and cast iron (heading No. 73.01):

A ferrous product containing, by mass, 1.9 per cent or more of carbon, and which may contain one or more of the following elements within the mass limits specified:

less than 15 per cent phosphorus,
not more than 8 per cent silicon,
not more than 6 per cent manganese,
not more than 30 per cent chromium,
not more than 40 per cent tungsten, and

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

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

- (b) Spiegeleisen (heading No. 73.01):

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

- (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 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 per cent 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.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

(d) Alloy steel (heading No. 73.15):

Steel containing, by mass, one or more elements in the following proportions:

more than 2,00 per cent of manganese and silicon, taken together, or
2,00 per cent or more of manganese, or
2,00 per cent or more of silicon, or
0,50 per cent or more of nickel, or
0,50 per cent or more of chromium, or
0,10 per cent or more of molybdenum, or
0,10 per cent or more of vanadium, or
0,30 per cent or more of tungsten, or
0,30 per cent or more of cobalt, or
0,30 per cent or more of aluminium, or
0,40 per cent or more of copper, or
0,10 per cent or more of lead, or
0,12 per cent or more of phosphorus, or
0,10 per cent or more of sulphur, or
0,20 per cent or more of phosphorus and sulphur, taken together, or
0,10 per cent or more of other elements, taken separately.

(e) High carbon steel (heading No. 73.15):

Steel containing, by mass, 0,60 per cent or more of carbon and having a content, by mass, less than 0,04 per cent of phosphorus and sulphur taken separately and less than 0,07 per cent of these elements taken together.

(f) Puddled bars and pilings (heading No. 73.06):

Products for rolling, forging or re-melting obtained either:

- (i) By shingling balls of puddled iron to remove the slag arising during puddling, or
- (ii) By roughly welding together by means of hot-rolling, packets of scrap iron or steel or puddled iron.

(g) Ingots (heading No. 73.06):

Products for rolling or forging obtained by casting into moulds.

(h) Blooms and billets (heading No. 73.07):

Semi-finished products of rectangular section, of a cross-sectional area exceeding 1 225 mm² and of such dimensions that the thickness exceeds one quarter of the width.

(i) Slabs and sheet bars (including tinplate bars) (heading No. 73.07):

Semi-finished products of rectangular section, of a thickness of 6 mm or more, of a width of 150 mm or more and of such dimensions that the thickness does not exceed one quarter of the width.

(k) Coils for re-rolling (heading No. 73.08):

Coiled semi-finished hot-rolled products, of rectangular section, 1,5 mm or more thick, of a width exceeding 500 mm and of a mass of 500 kg or more per piece.

(l) Universal plates (heading No. 73.09):

Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5 mm but not exceeding 100 mm, and of a width exceeding 150 mm but not exceeding 1 200 mm.

(m) Hoop and strip (heading No. 73.12):

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

(n) Sheets and plates (heading No. 73.13):

Rolled products (excluding coils for re-rolling as defined in paragraph (k) above) of any thickness and, if in rectangles, of a width exceeding 500 mm.
Heading No. 73.13 is to be taken to apply, *inter alia*, to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated, provided they do not thereby assume the character of articles or of products falling within other headings.

(o) Wire (heading No. 73.14):

Cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 mm. In the case of headings Nos. 73.26 and 73.27, however, the term "wire" is deemed to include rolled products of the same dimensions.

(p) Bars and rods (including wire rod) (heading No. 73.10):

Products of solid section which do not conform to the entirety of any of the definitions (h), (i), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.
The expression also covers concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition.

(q) Hollow mining drill steel (heading No. 73.10):

Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 mm but does not exceed 50 mm, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.18.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

(r) Angles, shapes and sections (heading No. 73.11):

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

For the purposes of classification of angles, shapes and sections, measurement, in the case of I, U, H and Z sections, shall be taken to be the distance between the outer surfaces of the two parallel planes and, in the case of angles, the outer length of the leg or of the longest leg, as the case may be. In all other cases the classification is determined by the greatest dimension of the cross-section.

(s) Stainless steel (heading No. 73.15):

Any alloy steel containing not less than 11,5 per cent of chromium.

(t) Tool steel (heading No. 73.15):

Any alloy steel containing tungsten (with or without molybdenum) in such quantity by mass that when the percentage content of molybdenum (if any) is multiplied by 2 and added to the percentage of tungsten the sum is not less than 12.

2. Headings Nos. 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No. 73.15).
3. Iron and steel products of the kind described in any of the headings Nos. 73.06 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by mass.
4. Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.
5. The expression "high-pressure hydro-electric conduits of steel" (heading No. 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding 400 mm and of a wall thickness exceeding 10,5 mm.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
73.01 Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms:				
73.01.10 Spiegeleisen	kg	free		
73.01.90 Other	kg	free		
73.02 Ferro-alloys:				
73.02.10 Ferro-manganese	kg	free		
73.02.20 Ferro-silicon	kg	free		
73.02.30 Ferro-chromium	kg	free		
73.02.90 Other	kg	20%	15%	
73.03 Waste and scrap metal, of iron or steel:				
73.03.10 Not sorted or graded	kg	free		
73.03.20 Sorted or graded, of cast iron	kg	free		
73.03.30 Sorted or graded, of tinned iron or steel	kg	free		
73.03.90 Other	kg	free		
73.04 Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel	kg	free		
73.05 Iron or steel powders; sponge iron or steel:				
73.05.10 Iron or steel powders	kg	free		
73.05.50 Sponge iron or steel	kg	free		
73.06 Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
73.06.10 Ingots	kg	free		
73.06.90 Other	kg	free		
73.07 Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel:				
73.07.10 Blooms, billets, slabs and sheet bars (including tinplate bars)	kg	free		
73.07.90 Pieces roughly shaped by forging	kg	10%		
73.08 Iron or steel coils, for re-rolling	kg	3%		free (U.K.)
73.09 Universal plates of iron or steel	kg	free		
73.10 Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel:				
73.10.10 Wire rod, being a hot-coiled product of solid section obtained exclusively by hot-rolling	kg	3%		free (U.K.)
73.10.20 Hot-rolled rods (excluding wire rod) in coils	kg	3%		free (U.K.)
73.10.30 Hot-rolled bars and rods (not in coils), flat in section:				
.10 Of which any cross-sectional dimension is less than 75 mm	kg	3%		free (U.K.)
.90 Other	kg	3%		free (U.K.)
73.10.40 Hot-rolled bars and rods (not in coils), not flat in section:				
.10 With a tensile strength of less than 340 MPa or of lead-bearing free cutting steel	kg	3%		free (U.K.)
.20 Of bright steel	kg	3%		free (U.K.)
.30 Other, of which any cross-sectional dimension is less than 12,7 mm	kg	3%		free (U.K.)
.40 Other, of which any cross-sectional dimension is 12,7 mm or more but less than 40 mm	kg	20%		17% (U.K.)
.50 Other, of which any cross-sectional dimension is 40 mm or more but not exceeding 304,8 mm	kg	20%		17% (U.K.)
.90 Other	kg	3%		free (U.K.)
73.10.50 Hollow mining drill steel	kg	3%		free (U.K.)
73.10.60 Forged bars and rods:				
.10 Of which any cross-sectional dimension exceeds 304,8 mm or of lead-bearing free cutting steel	kg	10%		
.20 Of bright steel	kg	10%		
.90 Other	kg	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
73.10.70 Extruded bars and rods	kg	10%		
73.10.90 Other	kg	10%		
73.11 Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements:				
73.11.10 Hot-rolled angles, shapes and sections, 80 mm high or over	kg	3%		free (U.K.)
73.11.20 Forged angles, shapes and sections, 80 mm high or over	kg	10%		
73.11.30 Extruded angles, shapes and sections, 80 mm high or over	kg	10%		
73.11.40 Other angles, shapes and sections, 80 mm high or over	kg	10%		
73.11.50 Hot-rolled angles, shapes and sections, less than 80 mm but over 55 mm high	kg	3%		free (U.K.)
73.11.55 Hot-rolled angles, shapes and sections, 55 mm high or less	kg	3%		free (U.K.)
73.11.60 Forged angles, shapes and sections, less than 80 mm but over 55 mm high	kg	10%		
73.11.65 Forged angles, shapes and sections, 55 mm high or less	kg	10%		
73.11.70 Extruded angles, shapes and sections, less than 80 mm but over 55 mm high	kg	10%		
73.11.75 Extruded angles, shapes and sections, 55 mm high or less	kg	10%		
73.11.80 Other angles, shapes and sections, less than 80 mm but over 55 mm high	kg	10%		
73.11.85 Other angles, shapes and sections, 55 mm high or less	kg	10%		
73.11.90 Sheet piling	kg	3%		free (U.K.)
73.12 Hoop and strip, of iron or steel, hot-rolled or cold-rolled:				
73.12.10 Not plated, coated or clad:				
.10 Of a thickness not less than 1,257 mm	kg	3%		free (U.K.)
.20 Of a thickness less than 1,257 mm but exceeding 0,386 mm	kg	3%		free (U.K.)
.30 Of a thickness not exceeding 0,386 mm	kg	3%		free (U.K.)
73.12.20 Plated, coated or clad with zinc:				
.10 Of a thickness not less than 1,257 mm	kg	3%		free (U.K.)
.20 Of a thickness less than 1,257 mm but exceeding 0,386 mm	kg	3%		free (U.K.)
.30 Of a thickness not exceeding 0,386 mm	kg	3%		free (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
73.12.30 Plated, coated or clad with tin:				
.10 Of a thickness not less than 1,257 mm	kg	3%		free (U.K.)
.20 Of a thickness less than 1,257 mm but exceeding 0,386 mm	kg	3%		free (U.K.)
.30 Of a thickness not exceeding 0,386 mm but exceeding 0,172 mm	kg	3%		free (U.K.)
.40 Of a thickness not exceeding 0,172 mm	kg	3%		free (U.K.)
73.12.40 Plated, coated or clad with lead	kg	3%		free (U.K.)
73.12.50 Plated, coated or clad with chromium, nickel or copper:				
.10 Of a thickness not less than 1,257 mm	kg	3%		
.20 Of a thickness less than 1,257 mm but exceeding 0,386 mm	kg	3%		
.30 Of a thickness not exceeding 0,386 mm	kg	3%		
73.12.90 Plated, coated or clad with other substances:				
.10 Of a thickness not less than 1,257 mm	kg	3%		
.20 Of a thickness less than 1,257 mm but exceeding 0,386 mm	kg	3%		
.30 Of a thickness not exceeding 0,386 mm	kg	3%		
73.13 Sheets and plates, of iron or steel, hot-rolled or cold-rolled:				
73.13.10 Not plated, coated or clad (not with a corrugated or other profile configuration):				
.10 Of a thickness exceeding 4,75 mm	kg	free		
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free		
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	3%		free (U.K.)
.40 Of a thickness less than 1,257 mm but exceeding 0,386 mm	kg	3%		free (U.K.)
.50 Of a thickness not exceeding 0,386 mm but exceeding 0,172 mm	kg	3%		free (U.K.)
.60 Of a thickness not exceeding 0,172 mm	kg	3%		free (U.K.)
73.13.20 Printed, lithographed or embossed	kg	25%		
73.13.30 Painted, lacquered or varnished	kg	20%	15%	
73.13.40 Plated, coated or clad with tin (not with a corrugated or other profile configuration):				
.10 Of a thickness exceeding 4,75 mm	kg	free		
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free		
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	3%		free (U.K.)
.40 Of a thickness less than 1,257 mm but exceeding 0,386 mm	kg	3%		free (U.K.)
.50 Of a thickness not exceeding 0,386 mm but exceeding 0,172 mm	kg	3%		free (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
73.13.40—Continued					
.60 Of a thickness not exceeding 0,172 mm	kg	3%			free (U.K.)
73.13.45 Plated, coated or clad with lead (not with a corrugated or other profile configuration):					
.10 Of a thickness exceeding 4,75 mm	kg	free			
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free			
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	3%			free (U.K.)
.40 Of a thickness less than 1,257 mm but exceeding 0,386 mm	kg	3%			free (U.K.)
.50 Of a thickness not exceeding 0,386 mm	kg	3%			free (U.K.)
73.13.50 Plated, coated or clad with zinc (not with a corrugated or other profile configuration):					
.10 Of a thickness exceeding 4,75 mm	kg	free			
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free			
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	3%			free (U.K.)
.40 Of a thickness less than 1,257 mm but exceeding 0,386 mm	kg	3%			free (U.K.)
.50 Of a thickness not exceeding 0,386 mm	kg	3%			free (U.K.)
73.13.60 Plated, coated or clad with chromium, nickel or copper (not with a corrugated or other profile configuration):					
.10 Of a thickness exceeding 4,75 mm	kg	3%			
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	3%			
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	3%			
.40 Of a thickness less than 1,257 mm but exceeding 0,386 mm	kg	3%			
.50 Of a thickness not exceeding 0,386 mm	kg	3%			
73.13.65 Plated, coated or clad with other substances (not with a corrugated or other profile configuration):					
.10 Of a thickness exceeding 4,75 mm	kg	3%			
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	20%			
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	20%			
.40 Of a thickness less than 1,257 mm but exceeding 0,386 mm	kg	20%			
.50 Of a thickness not exceeding 0,386 mm	kg	20%			
73.13.71 Corrugated or with other profile configuration (not plated, coated or clad):					
.10 Of a thickness exceeding 4,75 mm	kg	free			
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
73.13.71—Continued				
.30 Corrugated, of a thickness less than 3 mm but not less than 1,257 mm	kg	3%		free (U.K.)
.40 Corrugated, of a thickness less than 1,257 mm	kg	3%		free (U.K.)
.50 With other profile configuration, of a thickness less than 3 mm but not less than 1,257 mm	kg	free		
.60 With other profile configuration, of a thickness less than 1,257 mm	kg	free		
73.13.72 Corrugated or with other profile configuration, plated, coated or clad with zinc:				
.10 Of a thickness exceeding 4,75 mm	kg	free		
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free		
.30 Corrugated, of a thickness less than 3 mm but not less than 1,257 mm	kg	3%		free (U.K.)
.40 Corrugated, of a thickness less than 1,257 mm	kg	3%		free (U.K.)
.50 With other profile configuration, of a thickness less than 3 mm but not less than 1,257 mm	kg	free		
.60 With other profile configuration, of a thickness less than 1,257 mm	kg	free		
73.13.73 Corrugated or with other profile configuration, plated, coated or clad with lead or tin:				
.10 Of a thickness exceeding 4,75 mm	kg	free		
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free		
.30 Corrugated, of a thickness less than 3 mm but not less than 1,257 mm	kg	3%		free (U.K.)
.40 Corrugated, of a thickness less than 1,257 mm	kg	3%		free (U.K.)
.50 With other profile configuration, of a thickness less than 3 mm but not less than 1,257 mm	kg	free		
.60 With other profile configuration, of a thickness less than 1,257 mm	kg	free		
73.13.74 Corrugated or with other profile configuration, plated, coated or clad with other substances:				
.10 Of a thickness exceeding 4,75 mm	kg	free		
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free		
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	free		
.40 Of a thickness less than 1,257 mm	kg	free		
73.14 Iron or steel wire, whether or not coated, but not insulated electric wire:				
73.14.10 Millinery wire				
	kg	15%		
73.14.20 Fencing wire, being round or oval wire with a cross-sectional dimension of not less than 1,63 mm and not more than 4,88 mm, in rolls:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
73. 4.20—Continued				
.10 Not plated, coated or clad, having a breaking strength of less than 1 160 MPa	kg	70c per 1 000 kg		free (U.K.)
.20 Not plated, coated or clad, having a breaking strength of not less than 1 160 MPa	kg	70c per 1 000 kg		free (U.K.)
.30 Plated, coated or clad with zinc, having a breaking strength of less than 1 160 MPa	kg	70c per 1 000 kg		free (U.K.)
.40 Plated, coated or clad with zinc, having a breaking strength of not less than 1 160 MPa	kg	70c per 1 000 kg		free (U.K.)
73.14.30 Baling or binding wire, being annealed wire commonly used on agricultural binders:				
.10 Not plated, coated or clad	kg	70c per 1 000 kg		free (U.K.)
.20 Lacquered	kg	70c per 1 000 kg		free (U.K.)
.30 Plated, coated or clad with zinc	kg	70c per 1 000 kg		free (U.K.)
.90 Other	kg	70c per 1 000 kg		free (U.K.)
73.14.90 Other wire having a breaking strength of less than 1 160 MPa:				
.10 Not plated, coated or clad	kg	3%		free (U.K.)
.20 Plated, coated or clad with zinc	kg	3%		free (U.K.)
.30 Plated, coated or clad with tin	kg	3%		free (U.K.)
.90 Other	kg	3%		free (U.K.)
73.14.95 Other wire having a breaking strength of not less than 1 160 MPa:				
.10 Not plated, coated or clad	kg	3%		free (U.K.)
.20 Plated, coated or clad with zinc	kg	3%		free (U.K.)
.30 Plated, coated or clad with tin	kg	3%		free (U.K.)
.90 Other	kg	3%		free (U.K.)
73.15 Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:				
73.15.01 Ingots:				
.10 Of high carbon steel	kg	free		
.20 Of alloy steel (excluding stainless steel)	kg	free		
.30 Of stainless steel	kg	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
73.15.05 Blooms, billets, slabs and sheet bars:				
.10 Of high carbon steel	kg	free		
.20 Of alloy steel (excluding stainless steel)	kg	free		
.40 Slabs and sheet bars, of stainless steel	kg	20%		
.50 Other, of stainless steel	kg	free		
73.15.10 Pieces roughly shaped by forging:				
.10 Of high carbon steel, of a mass exceeding 2 000 kg	kg	10%		
.15 Other, of high carbon steel	kg	20%		
.20 Of alloy steel (excluding stainless steel), of a mass exceeding 2 000 kg	kg	10%		
.25 Other, of alloy steel (excluding stainless steel)	kg	20%		
.30 Of stainless steel	kg	10%		
73.15.15 Coils for re-rolling:				
.10 Of high carbon steel	kg	3%		free (U.K.)
.20 Of alloy steel (excluding stainless steel)	kg	3%		free (U.K.)
.30 Of stainless steel	kg	20%		17% (U.K.)
73.15.20 Wire rod, being a hot-coiled product of solid section obtained exclusively by hot-rolling:				
.10 Of high carbon steel	kg	3%		free (U.K.)
.20 Of alloy steel (excluding stainless steel)	kg	3%		free (U.K.)
.30 Of stainless steel	kg	3%		free (U.K.)
73.15.21 Hot-rolled rods (excluding wire rod) in coils:				
.10 Of high carbon steel	kg	3%		free (U.K.)
.20 Of alloy steel (excluding stainless steel)	kg	3%		free (U.K.)
.30 Of stainless steel	kg	3%		free (U.K.)
73.15.22 Hot-rolled bars and rods (not in coils), flat in section, of which any cross-sectional dimension is less than 75 mm:				
.10 Of high carbon steel, of which any cross-sectional dimension is less than 5 mm or of a cross-sectional area exceeding 3 870 mm ²	kg	3%		free (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
<i>73.15.22—Continued</i>				
.15 Other, of high carbon steel	kg	20%		17% (U.K.)
.20 Of alloy steel (excluding stainless steel), of which any cross-sectional dimension is less than 5 mm or of a cross-sectional area exceeding 3 870 mm ²	kg	3%		free (U.K.)
.25 Other, of alloy steel (excluding stainless steel)	kg	20%		17% (U.K.)
.30 Of stainless steel	kg	3%		free (U.K.)
<i>73.15.23 Hot-rolled bars and rods (not in coils), flat in section, of which no cross-sectional dimension is less than 75 mm:</i>				
.10 Of high carbon steel, of a width exceeding 152.4 mm or of a cross-sectional area exceeding 3 870 mm ²	kg	3%		free (U.K.)
.15 Other, of high carbon steel	kg	20%		17% (U.K.)
.20 Of alloy steel (excluding stainless steel), of a width exceeding 152.4 mm or of a cross-sectional area exceeding 3 870 mm ²	kg	3%		free (U.K.)
.25 Other, of alloy steel (excluding stainless steel)	kg	20%		17% (U.K.)
.30 Of stainless steel	kg	3%		free (U.K.)
<i>73.15.24 Hot-rolled bars and rods (not in coils), not flat in section, of which any cross-sectional dimension is less than 40 mm:</i>				
.10 Of high carbon steel, of which any cross-sectional dimension is less than 12.7 mm	kg	3%		free (U.K.)
.15 Other, of high carbon steel	kg	20%		17% (U.K.)
.20 Of alloy steel (excluding stainless steel), of which any cross-sectional dimension is less than 12.7 mm	kg	3%		free (U.K.)
.25 Other, of alloy steel (excluding stainless steel)	kg	20%		17% (U.K.)
.30 Of stainless steel	kg	3%		free (U.K.)
<i>73.15.25 Hot-rolled bars and rods (not in coils), not flat in section, of which no cross-sectional dimension is less than 40 mm:</i>				
.10 Octagons, hexagons and rounds, with a cross-sectional dimension exceeding 101.6 mm and squares with a cross-sectional dimension exceeding 165 mm, of high carbon steel	kg	3%		free (U.K.)
.15 Other, of high carbon steel	kg	20%		17% (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
73.15.25—Continue					
.20 Octagons, hexagons and rounds, with a cross-sectional dimension exceeding 101,6 mm and squares with a cross-sectional dimension exceeding 165 mm, of alloy steel (excluding stainless steel)	kg	3%			free (U.K.)
.25 Other, of alloy steel (excluding stainless steel)	kg	20%			17% (U.K.)
.30 Of stainless steel	kg	3%			free (U.K.)
73.15.26 Hollow mining drill steel:					
.10 Of high carbon steel	kg	3%			free (U.K.)
.20 Of alloy steel (excluding stainless steel)	kg	3%			free (U.K.)
.30 Of stainless steel	kg	3%			free (U.K.)
73.15.27 Tool steel and drill steel (excluding hollow mining drill steel):					
.10 Of high carbon steel	kg	3%			free (U.K.)
.20 Of alloy steel (excluding stainless steel)	kg	3%			free (U.K.)
.30 Of stainless steel	kg	3%			free (U.K.)
73.15.28 Forged bars and rods:					
.10 Bars of high carbon steel, of which any cross-sectional dimension exceeds 304,8 mm	kg	10%			
.15 Other, of high carbon steel	kg	20%			
.20 Bars of alloy steel (excluding stainless steel), of which any cross-sectional dimension exceeds 304,8 mm	kg	10%			
.25 Other, of alloy steel (excluding stainless steel)	kg	20%			
.30 Of stainless steel	kg	10%			
73.15.29 Other bars and rods:					
.10 Of high carbon steel	kg	10%			
.20 Of alloy steel (excluding stainless steel)	kg	10%			
.30 Of stainless steel	kg	10%			
73.15.30 Hot-rolled angles, shapes and sections, 80 mm high or over; sheet piling:					
.10 Of high carbon steel	kg	3%			free (U.K.)
.20 Of alloy steel (excluding stainless steel)	kg	3%			free (U.K.)
.30 Of stainless steel	kg	3%			free (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
73.15.31 Forged angles, shapes and sections, 80 mm high or over:				
.10 Of high carbon steel	kg	10%		
.20 Of alloy steel (excluding stainless steel)	kg	10%		
.30 Of stainless steel	kg	10%		
73.15.32 Other angles, shapes and sections, 80 mm high or over:				
.10 Of high carbon steel	kg	10%		
.20 Of alloy steel (excluding stainless steel)	kg	10%		
.30 Of stainless steel	kg	10%		
73.15.33 Hot-rolled angles, shapes and sections, less than 80 mm but over 55 mm high:				
.10 Of high carbon steel	kg	3%		free (U.K.)
.20 Of alloy steel (excluding stainless steel)	kg	3%		free (U.K.)
.30 Of stainless steel	kg	3%		free (U.K.)
73.15.34 Hot-rolled angles, shapes and sections, 55 mm high or less:				
.10 Of high carbon steel	kg	3%		free (U.K.)
.20 Of alloy steel (excluding stainless steel)	kg	3%		free (U.K.)
.30 Stainless steel	kg	3%		free (U.K.)
73.15.35 Forged angles, shapes and sections, less than 80 mm but over 55 mm high:				
.10 Of high carbon steel	kg	10%		
.20 Of alloy steel (excluding stainless steel)	kg	10%		
.30 Of stainless steel	kg	10%		
73.15.36 Forged angles, shapes and sections, 55 mm high or less:				
.10 Of high carbon steel	kg	10%		
.20 Of alloy steel (excluding stainless steel)	kg	10%		
.30 Of stainless steel	kg	10%		
73.15.37 Other angles, shapes and sections, less than 80 mm but over 55 mm high:				
.10 Of high carbon steel	kg	10%		
.20 Of alloy steel (excluding stainless steel)	kg	10%		
.30 Of stainless steel	kg	10%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
73.15.38 Other angles, shapes and sections, 55 mm high or less:				
.10 Of high carbon steel	kg	10%		
.20 Of alloy steel (excluding stainless steel)	kg	10%		
.30 Of stainless steel	kg	10%		
73.15.40 Hoop and strip, of a thickness not less than 1,257 mm, not plated, coated or clad:				
.10 Of high carbon steel	kg	3%		free (U.K.)
.20 Of alloy steel (excluding stainless steel)	kg	3%		free (U.K.)
.30 Of stainless steel	kg	20%		17% (U.K.)
73.15.41 Hoop and strip, of a thickness less than 1,257 mm but exceeding 0,386 mm, not plated, coated or clad:				
.10 Of high carbon steel	kg	3%		free (U.K.)
.20 Of alloy steel (excluding stainless steel)	kg	3%		free (U.K.)
.40 Of stainless steel, of a thickness not less than 0,5 mm	kg	20%		17% (U.K.)
.50 Other, of stainless steel	kg	3%		free (U.K.)
73.15.42 Hoop and strip, of a thickness not exceeding 0,386 mm, not plated, coated or clad:				
.10 Of high carbon steel	kg	3%		free (U.K.)
.20 Of alloy steel (excluding stainless steel)	kg	3%		free (U.K.)
.30 Of stainless steel	kg	3%		free (U.K.)
73.15.43 Hoop and strip, of a thickness not less than 1,257 mm, plated, coated or clad with lead, tin or zinc:				
.10 Of high carbon steel	kg	3%		free (U.K.)
.20 Of alloy steel	kg	3%		free (U.K.)
73.15.44 Hoop and strip, of a thickness less than 1,257 mm but exceeding 0,386 mm, plated, coated or clad with lead, tin or zinc:				
.10 Of high carbon steel	kg	3%		free (U.K.)
.20 Of alloy steel	kg	3%		free (U.K.)
73.15.45 Hoop and strip, of a thickness not exceeding 0,386 mm, plated, coated or clad with lead or zinc:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
73.15.45—Continued				
.10 Of high carbon steel	kg	3%		free (U.K.)
.20 Of alloy steel	kg	3%		free (U.K.)
73.15.46 Hoop and strip, of a thickness not exceeding 0,386 mm, plated, coated or clad with tin:				
.10 Of high carbon steel	kg	3%		free (U.K.)
.20 Of alloy steel	kg	3%		free (U.K.)
73.15.47 Hoop and strip, of a thickness not less than 1,257 mm, plated, coated or clad with chromium, nickel or copper:				
.10 Of high carbon steel	kg	3%		
.20 Of alloy steel	kg	3%		
73.15.48 Hoop and strip, of a thickness less than 1,257 mm but exceeding 0,386 mm, plated, coated or clad with chromium, nickel or copper:				
.10 Of high carbon steel	kg	3%		
.20 Of alloy steel	kg	3%		
73.15.49 Hoop and strip, of a thickness not exceeding 0,386 mm, plated, coated or clad, with chromium, nickel or copper:				
.10 Of high carbon steel	kg	3%		
.20 Of alloy steel	kg	3%		
73.15.50 Hoop and strip, of a thickness not less than 1,257 mm, plated, coated or clad with other substances:				
.10 Of high carbon steel	kg	20%		
.20 Of alloy steel	kg	20%		
73.15.51 Hoop and strip, of a thickness less than 1,257 mm but exceeding 0,386 mm, plated, coated or clad with other substances:				
.10 Of high carbon steel	kg	20%		
.20 Of alloy steel	kg	20%		
73.15.52 Hoop and strip, of a thickness not exceeding 0,386 mm, plated, coated or clad with other substances:				
.10 Of high carbon steel	kg	20%		
.20 Of alloy steel	kg	20%		
73.15.55 Universal plates of high carbon steel:				
.10 Not plated, coated or clad	kg	free		
.20 Plated, coated or clad with lead or zinc	kg	free		
.30 Plated, coated or clad with tin	kg	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
73.15.55—Continued				
.40 Plated, coated or clad with chromium, nickel or copper	kg	3%		
.50 Plated, coated or clad with other substances	kg	20%		
73.15.56 Universal plates of alloy steel (excluding stainless steel):				
.10 Not plated, coated or clad	kg	free		
.20 Plated, coated or clad with lead or zinc	kg	free		
.30 Plated, coated or clad with tin	kg	free		
.40 Plated, coated or clad with chromium, nickel or copper	kg	3%		
.50 Plated, coated or clad with other substances	kg	20%		
73.15.57 Universal plates of stainless steel	kg	20%		
73.15.58 Sheets and plates, of high carbon steel, not plated, coated or clad (not with a corrugated or other profile configuration):				
.10 Of a thickness exceeding 4,75 mm	kg	free		
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free		
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	3%		free (U.K.)
.40 Of a thickness less than 1,257 mm but exceeding 0,386 mm	kg	3%		free (U.K.)
.50 Of a thickness not exceeding 0,386 mm	kg	3%		free (U.K.)
73.15.59 Sheets and plates of alloy steel (excluding stainless steel), not plated, coated or clad (not with a corrugated or other profile configuration):				
.10 Of a thickness exceeding 4,75 mm	kg	free		
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free		
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	3%		free (U.K.)
.40 Of a thickness less than 1,257 mm but exceeding 0,386 mm	kg	3%		free (U.K.)
.50 Of a thickness not exceeding 0,386 mm	kg	3%		free (U.K.)
73.15.60 Sheets and plates, of stainless steel:				
.05 Of a thickness exceeding 50 mm	kg	free		
.15 Of a thickness exceeding 4,75 mm but not exceeding 50 mm	kg	20%		
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	20%		
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	20%		17% (U.K.)
.35 Of a thickness less than 1,257 mm but not less than 0,5 mm	kg	20%		17% (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
<i>73.15.60—Continued</i>					
.45 Of a thickness less than 0,5 mm but exceeding 0,386 mm	kg	3%			free (U.K.)
.50 Of a thickness not exceeding 0,386 mm	kg	3%			free (U.K.)
<i>73.15.61 Sheets and plates, printed, lithographed or embossed:</i>					
.10 Of high carbon steel	kg	25%			
.20 Of alloy steel	kg	25%			
<i>73.15.62 Sheets and plates, painted, lacquered or varnished:</i>					
.10 Of high carbon steel	kg	20%	15%		
.20 Of alloy steel	kg	20%	15%		
<i>73.15.63 Sheet; and plates, of high carbon steel, plated, coated or clad with tin (not with a corrugated or other profile configuration):</i>					
.10 Of a thickness exceeding 4,75 mm	kg	free			
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free			
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	3%			free (U.K.)
.40 Of a thickness less than 1,257 mm but exceeding 0,386 mm	kg	3%			free (U.K.)
.50 Of a thickness not exceeding 0,386 mm but exceeding 0,172 mm	kg	3%			free (U.K.)
.60 Of a thickness not exceeding 0,172 mm	kg	3%			free (U.K.)
<i>73.15.64 Sheets and plates, of alloy steel, plated, coated or clad with tin (not with a corrugated or other profile configuration):</i>					
.10 Of a thickness exceeding 4,75 mm	kg	free			
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free			
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	3%			free (U.K.)
.40 Of a thickness less than 1,257 mm but exceeding 0,386 mm	kg	3%			free (U.K.)
.50 Of a thickness not exceeding 0,386 mm but exceeding 0,172 mm	kg	3%			free (U.K.)
.60 Of a thickness not exceeding 0,172 mm	kg	3%			free (U.K.)
<i>73.15.65 Sheets and plates, of high carbon steel, plated, coated or clad with lead or zinc (not with a corrugated or other profile configuration):</i>					
.10 Of a thickness exceeding 4,75 mm	kg	free			
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free			
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	3%			free (U.K.)
.40 Of a thickness less than 1,257 mm	kg	3%			free (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
73.15.66 Sheets and plates, of alloy steel, plated, coated or clad with lead or zinc (not with a corrugated or other profile configuration):					
.10 Of a thickness exceeding 4,75 mm	kg	free			
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free			
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	3%			free (U.K.)
.40 Of a thickness less than 1,257 mm	kg	3%			free (U.K.)
73.15.67 Sheets and plates, of high carbon steel, plated, coated or clad with chromium, nickel or copper (not with a corrugated or other profile configuration):					
.10 Of a thickness exceeding 4,75 mm	kg	3%			
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	3%			
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	3%			
.40 Of a thickness less than 1,257 mm	kg	3%			
73.15.68 Sheets and plates, of alloy steel, plated, coated or clad with chromium, nickel or copper (not with a corrugated or other profile configuration):					
.10 Of a thickness exceeding 4,75 mm	kg	3%			
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	3%			
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	3%			
.40 Of a thickness less than 1,257 mm	kg	3%			
73.15.69 Sheets and plates, of high carbon steel, plated, coated or clad with other substances (not with a corrugated or other profile configuration):					
.10 Of a thickness exceeding 4,75 mm	kg	20%			
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	20%			
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	20%			
.40 Of a thickness less than 1,257 mm	kg	20%			
73.15.70 Sheets and plates, of alloy steel, plated, coated or clad with other substances (not with a corrugated or other profile configuration):					
.10 Of a thickness exceeding 4,75 mm	kg	20%			
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	20%			
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	20%			
.40 Of a thickness less than 1,257 mm	kg	20%			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
73.15.71 Sheets and plates, of high carbon steel, corrugated or with other profile configuration, not plated, coated or clad:				
.10 Of a thickness exceeding 4,75 mm	kg	free		
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free		
.30 Corrugated, of a thickness less than 3 mm but not less than 1,257 mm	kg	3%		free (U.K.)
.40 Corrugated, of a thickness less than 1,257 mm	kg	3%		free (U.K.)
.50 With other profile configuration, of a thickness less than 3 mm but not less than 1,257 mm	kg	free		
.60 With other profile configuration, of a thickness less than 1,257 mm	kg	free		
73.15.72 Sheets and plates, of alloy steel, corrugated or with other profile configuration, not plated, coated or clad:				
.10 Of a thickness exceeding 4,75 mm	kg	free		
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free		
.30 Corrugated, of a thickness less than 3 mm but not less than 1,257 mm	kg	3%		free (U.K.)
.40 Corrugated, of a thickness less than 1,257 mm	kg	3%		free (U.K.)
.50 With other profile configuration, of a thickness less than 3 mm but not less than 1,257 mm	kg	free		
.60 With other profile configuration, of a thickness less than 1,257 mm	kg	free		
73.15.73 Sheets and plates, of high carbon steel, corrugated or with other profile configuration, plated, coated or clad with lead, tin or zinc:				
.10 Of a thickness exceeding 4,75 mm	kg	free		
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free		
.30 Corrugated, of a thickness less than 3 mm but not less than 1,257 mm	kg	3%		free (U.K.)
.40 Corrugated, of a thickness less than 1,257 mm	kg	3%		free (U.K.)
.50 With other profile configuration, of a thickness less than 3 mm but not less than 1,257 mm	kg	free		
.60 With other profile configuration, of a thickness less than 1,257 mm	kg	free		
73.15.74 Sheets and plates, of alloy steel, corrugated or with other profile configuration, plated, coated or clad with lead, tin or zinc:				
.10 Of a thickness exceeding 4,75 mm	kg	free		
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty		V Pre-ferential
		General	(IV) M.F.N.	
<i>73.15.74—Continued</i>				
.30 Corrugated, of a thickness less than 3 mm but not less than 1,257 mm	kg	3%		free (U.K.)
.40 Corrugated, of a thickness less than 1,257 mm	kg	3%		free (U.K.)
.50 With other profile configuration, of a thickness less than 3 mm but not less than 1,257 mm	kg	free		
.60 With other profile configuration, of a thickness less than 1,257 mm	kg	free		
73.15.75 Sheets and plates, of high carbon steel, corrugated or with other profile configuration, plated, coated or clad with other substances:				
.10 Of a thickness exceeding 4,75 mm	kg	free		
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free		
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	free		
.40 Of a thickness less than 1,257 mm	kg	free		
73.15.76 Sheets and plates, of alloy steel, corrugated or with other profile configuration, plated, coated or clad with other substances:				
.10 Of a thickness exceeding 4,75 mm	kg	free		
.20 Of a thickness not exceeding 4,75 mm but not less than 3 mm	kg	free		
.30 Of a thickness less than 3 mm but not less than 1,257 mm	kg	free		
.40 Of a thickness less than 1,257 mm	kg	free		
73.15.80 Wire of high carbon steel, not plated, coated or clad:				
.10 Having a breaking strength of less than 1 160 MPa	kg	3%		free (U.K.)
.20 Having a breaking strength of not less than 1 160 MPa	kg	3%		free (U.K.)
73.15.81 Wire of high carbon steel, plated, coated or clad:				
.10 Having a breaking strength of less than 1 160 MPa	kg	3%		free (U.K.)
.20 Having a breaking strength of not less than 1 160 MPa	kg	3%		free (U.K.)
73.15.82 Wire of alloy steel (excluding stainless steel), not plated, coated or clad:				
.10 Having a breaking strength of less than 1 160 MPa	kg	3%		free (U.K.)
.20 Having a breaking strength of not less than 1 160 MPa	kg	3%		free (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
73.15.83 Wire of alloy steel (excluding stainless steel), plated, coated or clad:				
.10 Having a breaking strength of less than 1 160 MPa	kg	3%		free (U.K.)
.20 Having a breaking strength of not less than 1 160 MPa	kg	3%		free (U.K.)
73.15.84 Wire of stainless steel	kg	3%		free (U.K.)
73.16 Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails:				
73.16.10 Rails not exceeding 14,8 kg/m	kg	75c per 1 000 kg		free (U.K.)
73.16.20 Rails exceeding 14,8 kg/m	kg	55c per 1 000 kg		
73.16.30 Switch blades, crossings (or frogs), crossing pieces and point rods, suitable for use with rails not exceeding 14,8 kg/m	kg	5%		free (U.K.)
73.16.40 Switch blades, crossings (or frogs), crossing pieces and point rods, suitable for use with rails exceeding 14,8 kg/m	kg	3%		
73.16.50 Check-rails and rack rails	kg	20%		
73.16.60 Sleepers	kg	55c per 1 000 kg		
73.16.70 Fish-plates for use with rails not exceeding 14,8 kg/m	kg	65c per 1 000 kg		
73.16.75 Fish-plates for use with rails exceeding 14,8 kg/m	kg	65c per 1 000 kg		
73.16.90 Specialised material (excluding fish-plates) for joining or fixing rails	kg	3%		
73.17 Tubes and pipes, of cast iron:				
73.17.10 Down pipes and gutter pipes	kg	880c per 1 000 kg		660c per 1 000 kg (U.K.; Canada)
73.17.90 Other	kg	145c per 1 000 kg		free (U.K.; Canada)
73.18 Tubes and pipes and blanks therefor, of iron (excluding cast iron) or steel (excluding high-pressure hydro-electric conduits):				
73.18.10 Blanks for tubes and pipes	kg	10%		
73.18.20 Electrical wiring conduit, seamless:				
.10 Of a maximum outside cross-section not exceeding 50,8 mm	kg	20%		15% (U.K.)
.20 Of a maximum outside cross-section exceeding 50,8 mm	kg	5%		free (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Pre-ferential
73.18.30 Electrical wiring conduit (excluding seamless):				
.10 Of a maximum outside cross-section not exceeding 50,8 mm	kg	20%		15% (U.K.)
.20 Of a maximum outside cross-section exceeding 50,8 mm	kg	5%		free (U.K.)
73.18.40 Down pipes and gutter pipes, and riveted tubes and pipes	kg	20%		15% (U.K.; Canada)
73.18.50 Stainless steel tubes and pipes	kg	free		
73.18.60 Low-mass quick-coupling pipes of the kind used with portable spray irrigation systems	kg	15% plus 220c per 1 000 kg		15% (U.K.; Canada)
73.18.70 Tubes and pipes, seamless, of a kind commonly used for sewerage or for the supply of water, steam or gas	kg	220c per 1 000 kg		free (U.K.; Canada)
73.18.80 Tubes and pipes, welded, of a kind commonly used for the supply of water, steam or gas	kg	220c per 1 000 kg		free (U.K.; Canada)
73.18.85 Double walled steel tubing, copper brazed	kg	free		
73.18.90 Other tubes and pipes:				
.10 Seamless	kg	10%		
.90 With seams	kg	10%		
73.19 High-pressure hydro-electric conduits of steel, whether or not reinforced	kg	free		
73.20 Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel:				
73.20.10 Of black malleable cast iron (excluding down pipe and gutter pipe fittings)	kg	15% plus 19 840c per 1 000 kg	15% plus 825c per 1 000 kg	15% (U.K.; Canada)
73.20.20 Of galvanized malleable cast iron (excluding down pipe and gutter pipe fittings)	kg	15% plus 19 840c per 1 000 kg	15% plus 1 100c per 1 000 kg	15% (U.K.; Canada)
73.20.30 Of black wrought iron (excluding down pipe and gutter pipe fittings)	kg	715c per 1 000 kg		free (U.K.; Canada)
73.20.40 Of galvanized wrought iron (excluding down pipe and gutter pipe fittings)	kg	990c per 1 000 kg		free (U.K.; Canada)
73.20.50 Fittings for down pipes and gutter pipes	kg	20%		15% (U.K.; Canada)
73.20.55 Fittings for use with electrical wiring conduit:				
.10 With a maximum outside cross-section not exceeding 50,8 mm	kg	20%		15% (U.K.)
.90 Other	kg	5%		free (U.K.)
73.20.60 Branch pipe pieces and Y-pieces, other than of malleable cast iron or wrought iron (black or galvanized), for use with piping with an inside diameter not exceeding 25,4 mm	kg	15%		10% (U.K.; Canada)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
73.20.90 Other	kg	5%		free (U.K.; Canada)
73.21 Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:				
73.21.10 Spiral chutes	kg	7%		
73.21.20 Lattice masts or poles, for telegraph lines or electric power lines	kg	5%		free (U.K.)
73.21.30 Audiometric test booths, being sound-proof steel structures	kg	free		
73.21.40 Lift gates or doors	kg	free		
73.21.50 Mine shaft sets; telescopic pitprop sets and other mining appliances	kg	5%		free (U.K.)
73.21.60 Chimneys (smoke stacks)	kg	20%	15%	
73.21.80 Door frames; windows and window frames	kg	20%		
73.21.90 Other	kg	20%		
73.22 Reservoirs, tanks, vats and similar containers, for any material (excluding compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:				
73.22.10 Illuminating gas reservoirs (gasometers)	kg	5%		free (U.K.)
73.22.20 Beer brewing vats; tanks for mining	kg	free		
73.22.90 Other	kg	20%	17,5%	
73.23 Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods:				
73.23.10 Milk cans of a capacity not exceeding 20 litres	kg	20%		
73.23.90 Other	kg	free		
73.24 Containers, of iron or steel, for compressed or liquefied gas:				
73.24.10 Miniature cylinders for soda water siphons	kg	10%		
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%	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
73.25 Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables:				
73.25.10 Cable, cordage and rope, having a breaking strength of less than 1 160 MPa:				
.10 Not plated, coated or clad	kg	5%		
.20 Plated, coated or clad with zinc	kg	5%		
.30 Plated, coated or clad with tin	kg	5%		
.90 Plated, coated or clad with other substances	kg	5%		
73.25.20 Cable, cordage and rope, having a breaking strength of not less than 1 160 MPa:				
.10 Not plated, coated or clad	kg	5%		
.20 Plated, coated or clad with zinc	kg	5%		
.30 Plated, coated or clad with tin	kg	5%		
.90 Plated, coated or clad with other substances	kg	5%		
73.25.90 Other:				
.10 Not plated, coated or clad	kg	20%		
.20 Plated, coated or clad with zinc	kg	20%		
.30 Plated, coated or clad with tin	kg	20%		
.90 Plated, coated or clad with other substances	kg	20%		
73.26 Barbed wire, of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel:				
73.26.10 Barbed wire:				
.10 Having a breaking strength of less than 1 160 MPa	kg	90c per 1 000 kg		free (U.K.)
.20 Having a breaking strength of not less than 1 160 MPa	kg	90c per 1 000 kg		free (U.K.)
73.26.90 Other	kg	20%		
73.27 Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire:				
73.27.10 Woven insect screening	kg	5%		free (Canada)
73.27.20 Woven (excluding insect screening)	kg	free		
73.27.30 Wire netting of 80 mm apertures	kg	free		
73.27.40 Other wire netting	kg	1 430c per 1 000 kg		
73.27.80 Grill, other than woven; reinforcing fabric, other than woven	kg	20%		
73.27.90 Other	kg	20%		
73.28 Expanded metal, of iron or steel	kg	10%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
73.29 Chain and parts thereof, of iron or steel:				
73.29.10 Made up pedal cycle transmission chain	kg	15%	5%	
73.29.20 Made up motor cycle transmission chain	kg	950c per 100 m		680c per 100 m (U.K.)
73.29.30 Made up motor vehicle transmission chain (excluding motor cycle transmission chain)	kg	20%		
73.29.40 Other transmission chain:				
.10 Not cut to length	kg	free		
.90 Other (including parts of transmission chain)	kg	free		
73.29.45 Conveyor and elevator chain; parts thereof	kg	free		
73.29.50 Chain with welded links including hauling, hoisting and towing chain; parts thereof	kg	free		
73.29.90 Other	kg	20%		
73.30 Anchors and grapnels and parts thereof, of iron or steel:				
73.30.10 Anchors and parts thereof (including anchors for fishing buoys)	kg	free		
73.30.20 Grapnels and parts thereof	kg	20%		
73.31 Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but excluding such articles with heads of copper:				
73.31.10 Wire nails	kg	3% or 265c per 100 kg less 10%		
73.31.20 Staples	kg	20%		
73.31.30 Drawing pins	kg	20%		
73.31.40 Dog spikes	kg	3%		
73.31.50 Corrugated nails (cut to size or otherwise)	kg	20%		
73.31.90 Other	kg	3%		
73.32 Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel:				
73.32.10 Screw hooks and screw rings	kg	20%		
73.32.20 Bolts and nuts (including bolt ends and screw studs):				
.10 Identifiable for use in aircraft	kg	ree		
.90 Other	kg	20% or 440c per 100 kg		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
73.32.30 Wood screws	kg	3% plus 1 100c per 100 kg		
73.32.40 Roofing screws, gutter screws and coach (or lag) screws and other screws (excluding wood screws), suitable for use in wood	kg	3% plus 1 100c per 100 kg		
73.32.50 Machine screws:				
.10 Socket screws	kg	3%		
.20 Other, fully threaded with heads adapted for tightening with a spanner	kg	20% or 440c per 100 kg		
.90 Other	kg	20% or 1 100c per 100 kg		
73.32.60 Rivets	kg	3%		
73.32.70 Cotters and cotter-pins	kg	3%		
73.32.80 Washers	kg	3%		
73.32.90 Other	kg	3%		
73.33 Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stiletos, of iron or steel:				
73.33.10 Hand sewing needles (household), including darning needles and embroidery needles; knitting needles; crochet hooks	kg	free		
73.33.20 Packing needles, upholstery needles, book-binding needles, cobblers' needles and similar needles for rough sewing	kg	5%		
73.33.90 Other	kg	20%		
73.34 Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	kg	15%		
73.35 Springs and leaves for springs, of iron or steel:				
73.35.10 Road springs (leaf or coil) for motor or other vehicles (excluding motor cycles):				
.10 Leaf springs and leaves therefor	kg	10% or 550c per 100 kg		
.90 Coil springs	kg	10% or 550c per 100 kg		
73.35.20 Identifiable for use solely or principally with motor cycles:				
.10 Leaf springs and leaves therefor	kg	20%		15% (U.K.)
.90 Other	kg	20%		15% (U.K.)
73.35.30 Locomotive springs:				
.10 Leaf springs and leaves therefor	kg	5%		free (U.K.)
.90 Other	kg	5%		free (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
73.35.40 Railway rolling-stock springs (excluding locomotive springs):				
.10 Leaf springs and leaves therefor	kg	3%		
.90 Other	kg	3%		
73.35.50 Furniture, upholstery and mattress springs	kg	free		
73.35.60 Identifiable for use solely or principally with stationary engines or factory machinery	kg	free		
73.35.90 Other	kg	20%		
73.36 Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel:				
73.36.10 Liquid fuel (wick type) stoves and parts thereof	no.	15%		
73.36.20 Solid fuel stoves and parts thereof	no.	15%		
73.36.30 Gas cookers and ovens, and parts thereof	no.	15%		
73.36.90 Other	no.	15%		
73.37 Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters or hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel:				
73.37.10 Boilers and parts thereof	kg	15%		
73.37.20 Panel type radiators and parts thereof, for central heating	kg	15%		
73.37.30 Radiators (excluding panel type) and parts thereof, for central heating	kg	10%		
73.37.40 Air heaters and parts thereof	kg	15%		
73.37.50 Air distributors and parts thereof	kg	5%		free (U.K.)
73.38 Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel:				
73.38.10 Plated with precious metal	kg	30%		
73.38.20 Hollowware for kitchen or table use (other than of cast iron), plated with nickel or chromium	kg	20%		15% (U.K.)
73.38.30 Hollowware for kitchen or table use, of stainless steel (including pressings and stampings)	kg	50%	20%	15% (U.K.)
73.38.40 Hollowware for kitchen or table use, of cast iron	kg	30%		25% (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty		V Pre-ferential
		General	M.F.N.	
73.38.50 Mugs and cups, not plated with precious metal, nickel or chromium, of a diameter:				
.10 Not exceeding 70 mm	100	250c per 100 plus 5%		250c per 100 (U.K.)
.20 Exceeding 70 mm	100	395c per 100 plus 5%		395c per 100 (U.K.)
73.38.51 Plates and saucers, not plated with precious metal, nickel or chromium, of a diameter:				
.10 Not exceeding 140 mm	100	395c per 100 plus 5%		395c per 100 (U.K.)
.20 Exceeding 140 mm	100	375c per 100 plus 5%		375c per 100 (U.K.)
73.38.52 Basins, dishes and bowls (with or without lids), other than of cast iron or stainless steel and not plated with precious metal, nickel or chromium, of a diameter:				
.10 Not exceeding 260 mm	100	395c per 100 plus 5%		395c per 100 (U.K.)
.20 Exceeding 260 mm but not exceeding 340 mm	100	750c per 100 plus 5%		750c per 100 (U.K.)
.30 Exceeding 340 mm	100	1 200c per 100 plus 5%		1 200c per 100 (U.K.)
73.38.54 Stewpans, saucepans and casseroles (with or without lids), excluding bellied and oval pots, other than of cast iron or stainless steel and not plated with precious metal, nickel or chromium	100	20% plus 660c per 100		15% plus 660c per 100 (U.K.)
73.38.59 Hollowware for kitchen or table use, not falling within any other subheading of this heading	100	30%		25% (U.K.)
73.38.60 Pressings and stampings, of hollowware for kitchen or table use (other than of stainless steel), not worked	100	5% plus 830c per 100		
73.38.65 Ovens suitable for use with liquid fuel (wick type) stoves	no.	15%		
73.38.70 Baths of cast iron	no.	10%		
73.38.75 Baths other than of cast iron	no.	20%		
73.38.80 Buckets, with or without lids	kg	25%		
73.38.85 Clothes hangers	kg	30%		
73.38.89 Toilet and sanitary articles, for indoor use (excluding buckets, with or without lids, and baths), enamelled	kg	30%		25% (U.K.)
73.38.90 Other toilet and sanitary articles, for indoor use	kg	20%		15% (U.K.)
73.38.99 Other	kg	20%		
73.39 Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	kg	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Pre-ferential
73.40 Other articles of iron or steel:				
73.40.10 Split links, shackles, hooks, thimbles and similar fittings, commonly used with wire rope or with chains with welded links	kg	free		
73.40.14 Toe cap stiffeners for footwear	kg	20%		
73.40.15 Tips, plates and arch supports, for footwear	kg	free		
73.40.16 Other parts of footwear	kg	30%		
73.40.19 Cheese moulds, tinned	kg	5%		
73.40.20 Dairy utensils (excluding buckets and tinned cheese moulds); milk bottle crates; cow stall castings and drinking bowls	kg	free		
73.40.25 Gabions of wire netting (collapsible or otherwise)	kg	10%		
73.40.35 Self-drilling anchors for use in concrete, brick or stone, and expander plugs therefor	kg	20%		
73.40.40 Fencing material, the following: droppers, hurdles, posts, standards, strainers, winders and other materials or fastenings, of metal, ordinarily used for agricultural and railway fencing:				
.10 Posts and standards	kg	free		
.20 Droppers	kg	free		
.90 Other	kg	free		
73.40.45 Horse, mule, ass and ox shoes	kg	free		
73.40.55 Trunks, travelling chests, tool-boxes and similar boxes and cases (excluding cigarette-cases, tobacco-boxes and other tobacconists' ware)	kg	25%		
73.40.58 Venetian blinds	kg	10%		
73.40.60 Rough flange forgings with a diameter exceeding 180 mm	kg	5%		free (U.K.; Canada)
73.40.61 Down pipe supports	kg	20%		15% (U.K.; Canada)
73.40.62 Power transmission line equipment	kg	5%		free (U.K.)
73.40.63 Pipe supports (excluding down pipe supports), suitable for water, steam or gas piping	kg	5%		free (U.K.; Canada)
73.40.65 Steel balls for tube mills	kg	free		
73.40.66 Ingot moulds and crucibles	kg	free		
73.40.67 Road studs	kg	free		
73.40.69 Fasteners for transmission and conveyor belts:				
.10 Identifiable for use with conveyor belts	kg	5%	3%	free (U.K.)
.90 Other	kg	5%		free (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
73.40.70 Cryogenic containers designed for the storage of animal semen	kg	free		
73.40.75 Ferrules for brooms or brushes	kg	15%		
73.40.76 Calyx supports of wire, whether or not fitted with artificial plastic material, ordinarily used by florists with carnations	kg	free		
73.40.80 Steel tyre forgings (unfinished), for rail wheels of cranes, locomotives and other rolling-stock	kg	free		
73.40.83 Spools and reels, for film	no.	15%		
73.40.85 Tobacco leaf harvesting and curing appliances with spiral clips, of wire	no.	free		
73.40.90 Iron castings in the rough state	kg	10%		
73.40.93 Steel castings in the rough state	kg	10%		
73.40.96 Forgings (including drop forgings) in the rough state	kg	10%		
73.40.99 Other	kg	20%		

CHAPTER 74

COPPER AND ARTICLES THEREOF

NOTES:

- For the purposes of heading No. 74.02, the expression "master alloys" means alloys (excluding copper phosphide (phosphor copper) containing more than 8 per cent by mass of phosphorus) containing with other alloy elements more than 10 per cent by mass of copper, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.
(Copper phosphide (phosphor copper) containing more than 8 per cent by mass of phosphorus falls within heading No. 28.55 and not within this Chapter).
- In this Chapter the following expressions have the meanings hereby assigned to them:
 - Wire (heading No. 74.03):
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.
 - Wrought bars, rods, angles, shapes and sections (heading No. 74.03):
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided 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.
 - Wrought plates, sheets and strip (heading No. 74.04):
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness exceeds 0.15 mm but does not exceed one-tenth of the width.
Heading No. 74.04 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided they do not thereby assume the character of articles or of products falling within other headings.
- Heading No. 74.07 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 74.08 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
74.01 Copper matte; unwrought copper (refined or not); copper waste and scrap:					
74.01.10 Copper matte	kg	10%			
74.01.20 Copper waste and scrap	kg	free			
74.01.30 Unrefined copper	kg	free			
74.01.40 Refined copper	kg	free			
74.02 Master alloys	kg	free			
74.03 Wrought bars, rods, angles, shapes and sections, of copper; copper wire:					
74.03.10 Bars and rods, including brazing alloys	kg	free			
74.03.20 Angles, shapes and sections (excluding bars and rods)	kg	free			
74.03.80 Electric wire	kg	5%			free (U.K.)
74.03.90 Other wire	kg	3%			free (U.K.)
74.04 Wrought plates, sheets and strip, of copper:					
74.04.10 Circles	kg	770c per 100 kg			
74.04.20 Of a width exceeding 305 mm (excluding circles) and of a thickness less than 0,765 mm	kg	1 320c per 100 kg			
74.04.30 Of a width exceeding 305 mm (excluding circles) and of a thickness of 0,765 mm or more and not exceeding 2,50 mm	kg	1 100c per 100 kg			
74.04.40 Of a width exceeding 305 mm (excluding circles) and of a thickness exceeding 2,50 mm	kg	880c per 100 kg			
74.04.90 Of a width not exceeding 305 mm (excluding circles)	kg	660c per 100 kg			
74.05 Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0,15 mm	kg	660c per 100 kg			
74.06 Copper powders and flakes	kg	free			
74.07 Tubes and pipes and blanks therefor, of copper; hollow bars of copper:					
74.07.10 Brass tubes and pipes, of an outside diameter exceeding 115 mm	kg	free			
74.07.20 Tubes and pipes (excluding those of brass), of an outside diameter exceeding 155 mm	kg	free			
74.07.30 Hollow bars of phosphor bronze	kg	free			
74.07.90 Other	kg	10%			
74.08 Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper:					
74.08.10 Brass bends and junctions, suitable for use with sanitary or waste water pipes	kg	20%			15% (U.K.; Canada)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre- ferential
		General	M.F.N.		
74.08.20 Branch pipe pieces or Y-pieces and couplings, for use with piping of an inside diameter not exceeding 25,4 mm	kg	15%			10% (U.K.; Canada)
74.08.30 For use with piping of an inside diameter of less than 12,7 mm	kg	10%			
74.08.90 Other	kg	5%			free (U.K.; Canada)
74.09 Reservoirs, tanks, vats and similar containers, for any material (excluding compressed or liquefied gas), of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:					
74.09.10 Tanks and vats, commonly used for the brewing of beer	kg	free			
74.09.90 Other	kg	20%	17,5%		
74.10 Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables:					
74.10.10 Cable, cordage and rope	kg	5%			
74.10.20 Electric wire or cable	kg	5%			free (U.K.)
74.10.90 Other	kg	20%			
74.11 Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire:					
74.11.10 Woven	kg	free			
74.11.90 Other	kg	20%			
74.12 Expanded metal, of copper	kg	10%			
74.13 Chain and parts thereof, of copper:					
74.13.10 Transmission, conveyor. and elevator chain; parts thereof	kg	free			
74.13.90 Other	kg	20%			
74.14 Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper:					
74.14.10 Nails	kg	3%			
74.14.20 Staples	kg	20%			
74.14.30 Drawing pins	kg	20%			
74.14.90 Other	kg	3%			
74.15 Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper:					

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
74.15.10 Bolts and nuts	kg	20% or 440c per 100 kg		
74.15.20 Wood screws	kg	3% plus 1 100c per 100 kg		
74.15.30 Machine screws	kg	20% or 1 100c per 100 kg		
74.15.40 Set screws	kg	3%		
74.15.50 Rivets	kg	3%		
74.15.60 Washers	kg	3%		
74.15.70 Screw hooks and screw rings	kg	20%		
74.15.90 Other	kg	3%		
74.16 Springs of copper:				
74.16.10 For upholstery purposes	kg	free		
74.16.20 Identifiable for use solely or principally with motor cycles	kg	20%		15% (U.K.)
74.16.90 Other	kg	20%		
74.17 Cooking and heating apparatus of a kind used for domestic purposes, not electri- cally operated, and parts thereof, of copper:				
74.17.10 Liquid fuel cooking stoves (pressure type); parts thereof	no.	20%		
74.17.90 Other	no.	15%		
74.18 Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper:				
74.18.10 Hollowware for kitchen or table use, not plated with precious metal	kg	20%		15% (U.K.)
74.18.20 Plated with precious metal	kg	30%		
74.18.90 Other	kg	20%		
74.19 Other articles of copper:				
74.19.10 Plated with precious metal	kg	30%		
74.19.20 Power transmission line equipment	kg	5%		free (U.K.)
74.19.30 Articles identifiable for use solely or principally with manufacturing or in- dustrial machinery:				
.10 With portable or mobile machinery	kg	5%	3%	free (U.K.)
.90 With other machinery	kg	free		
74.19.40 Containers for compressed or liquefied gas, of a capacity exceeding 300 litres	kg	20%	17,5%	
74.19.90 Other	kg	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

CHAPTER 75

NICKEL AND ARTICLES THEREOF

NOTES:

1. In this Chapter the following expressions have the meanings hereby assigned to them:
- (a) **Wire (heading No. 75.02):**
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.
- (b) **Wrought bars, rods, angles, shapes and sections (heading No. 75.02):**
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).
- (c) **Wrought plates, sheets and strip (heading No. 75.03):**
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness does not exceed one-tenth of the width.
Heading No. 75.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided they do not thereby assume the character of articles or of products falling within other headings.
2. Heading No. 75.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
75.01 Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap:				
75.01.10 Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy	kg	10%		
75.01.20 Nickel waste and scrap	kg	free		
75.01.30 Unwrought nickel	kg	free		
75.02 Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire:				
75.02.10 Bars and rods	kg	free		
75.02.20 Angles, shapes and sections	kg	10%		
75.02.50 Wire	kg	3%		free (U.K.)
75.03 Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes:				
75.03.10 Plates, sheets and strip; foil	kg	free		
75.03.40 Powders and flakes	kg	free		
75.04 Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel:				
75.04.10 Blanks for tubes and pipes	kg	10%		
75.04.20 Tubes and pipes	kg	free		
75.04.30 Hollow bars	kg	10%		
75.04.50 Tube and pipe fittings	kg	10%		
75.05 Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	kg	free		
75.06 Other articles of nickel:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
75.06.10 Woven nickel wire	kg	free			
75.06.20 Expanded metal	kg	10%			
75.06.30 Nails, washers, screws, rivets, bolts, nuts and similar fasteners	kg	3%			
75.06.40 Hollowware for kitchen or table use, not plated with precious metal	kg	20%		15% (U.K.)	
75.06.50 Pressings, stampings and other rough shapes of beer mugs, cups or similar trophies	kg	15%			
75.06.60 Plated with precious metal	kg	30%			
75.06.90 Other	kg	20%			

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

NOTES:

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

(a) Wire (heading No. 76.02):

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

(b) Wrought bars, rods, angles, shapes and sections (heading No. 76.02):

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

(c) Wrought plates, sheets and strip (heading No. 76.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness exceeds 0.20 mm but does not exceed one-tenth of the width.

Heading No. 76.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 76.06 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 76.07 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
76.01 Unwrought aluminium; aluminium waste and scrap:					
76.01.10 Unwrought aluminium	kg	free.			
76.01.20 Aluminium waste and scrap	kg	free			
76.02 Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire:					
76.02.10 Angles, shapes and sections, of a maximum cross-sectional dimension not exceeding 244.5 mm (excluding products containing, by mass, more than— 0.5 per cent of copper, or 4.0 per cent of magnesium, or 2.0 per cent of silicon, or 0.5 per cent of zinc)	kg	15%			
76.02.20 Other angles, shapes and sections	kg	free			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	IV M.F.N.	V Pre-ferential
76.02.30 Bars and rods	kg	free		
76.02.90 Wire	kg	3%		free (U.K.)
76.03 Wrought plates, sheets and strip, of aluminium:				
76.03.10 Flat plates, sheets and strip (excluding circles), not coiled:				
.10 Containing, by mass, not more than 99,9 per cent of aluminium, of a thickness not exceeding 3,5 mm (excluding products containing, by mass, more than— 0,5 per cent of copper, or 6,0 per cent of magnesium, or 4,0 per cent of silicon)	kg	15%		
.20 Containing, by mass, not more than 99,9 per cent of aluminium, of a thickness exceeding 3,5 mm but not exceeding 6,3 mm, a width not exceeding 1,25 m and a length not exceeding 2,5 m (excluding products containing, by mass, more than— 0,5 per cent of copper, or 6,0 per cent of magnesium, or 4,0 per cent of silicon)	kg	15%		
.30 Tread plate	kg	free		
.90 Other	kg	free		
76.03.30 Plates, sheets and strip (not coiled), with a corrugated or other profile configuration:				
.10 With a baked enamel finish, of a length exceeding 2,45 m, a width not exceeding 305 mm and a thickness not exceeding 1,25 mm	kg	free		
.20 Other containing, by mass, not more than 99,9 per cent of aluminium	kg	15%		
.90 Other	kg	free		
76.03.50 Coiled:				
.10 With a baked enamel finish, of a kind suitable for venetian blinds, awnings and the like, of a length of 122 m or more, a width not exceeding 305 mm and a thickness not exceeding 1,25 mm	kg	free		
.20 Other containing, by mass, not more than 99,9 per cent of aluminium, of a thickness of not more than 3,25 mm (excluding products containing, by mass, more than— 0,5 per cent of copper, or 6,0 per cent of magnesium, or 4,0 per cent of silicon)	kg	15%		
.90 Other	kg	free		
76.03.80 Circles:				
.10 Containing, by mass, not more than 99,9 per cent of aluminium, of a diameter not exceeding 1,25 m and of a thickness not exceeding 6,3 mm (excluding products containing, by mass, more than— 0,5 per cent of copper, or 6,0 per cent of magnesium, or 4,0 per cent of silicon)	kg	15%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
76.03.80—Continued				
.20 Containing, by mass, not more than 99,9 per cent of aluminium, of a diameter not exceeding 380 mm and of a thickness exceeding 6,3 mm but not exceeding 9,0 mm (excluding products containing, by mass, more than— 0,5 per cent of copper, or 6,0 per cent of magnesium, or 4,0 per cent of silicon)	kg	15%		
.90 Other	kg	free		
76.04 Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0,20 mm:				
76.04.10 Foil of a thickness not exceeding 0,15 mm:				
.10 Printed	kg	20%		
.20 Unprinted	kg	15%		
76.04.90 Other foil	kg	free		
76.05 Aluminium powders and flakes	kg	free		
76.06 Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium:				
76.06.10 Blanks for tubes and pipes	kg	free		
76.06.20 Containing, by mass, not more than— 0,5 per cent of copper, or 4,0 per cent of magnesium, or 2,0 per cent of silicon, or 0,5 per cent of zinc (excluding blanks):				
.10 Tubes and pipes, round, with an outside diameter of 12,7 mm or more and not exceeding 115 mm	kg	15%		
.20 Tubes and pipes (excluding round), of which no cross-sectional dimension exceeds 155 mm	kg	15%		
.30 Hollow bars of which no cross-sectional dimension exceeds 155 mm	kg	15%		
.90 Other	kg	free		
76.06.90 Other	kg	free		
76.07 Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium:				
76.07.10 Of an inside diameter of less than 12,7 mm	kg	10%		
76.07.90 Other	kg	5%		free (U.K.; Canada)
76.08 Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium	kg	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
76.09 Reservoirs, tanks, vats and similar containers, for any material (excluding compressed or liquefied gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	kg	20%	17,5%	
76.10 Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, commonly used for the conveyance or packing of goods:				
76.10.10 Barrels and drums, of a capacity of 180 litres or more	kg	free		
76.10.20 Dairy utensils (excluding milk cans of a capacity not exceeding 20 litres)	kg	free		
76.10.90 Other	kg	20%		
76.11 Containers, of aluminium, for compressed or liquefied gas:				
76.11.10 Of a capacity not exceeding 300 litres	kg	free		
76.11.90 Other	kg	20%	17,5%	
76.12 Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables:				
76.12.10 Wire cable, cordage and rope	kg	5%		
76.12.90 Other	kg	20%		
76.13 Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire:				
76.13.10 Woven	kg	free		
76.13.90 Other	kg	20%		
76.14 Expanded metal, of aluminium	kg	free		
76.15 Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium:				
76.15.10 Hollowware for kitchen or for table use (excluding buckets)	kg	20%		15% (U.K.)
76.15.30 Buckets	kg	25%		
76.15.50 Clothes hangers	kg	30%		
76.15.90 Other	kg	2 %		
76.16 Other articles of aluminium:				
76.16.10 Poultry and bird identification rings	kg	free		
76.16.20 Aluminium slugs for impact extrusion	kg	20%		
76.16.30 Bags and labels of aluminium foil backed with paper or artificial plastic material, not printed	kg	15%		
76.16.40 Nails, tacks, washers, rivets and screws	kg	3%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Pre-ferential
76.16.50 Boot and shoe lasts and trees	kg	free		
76.16.60 Floats for fishing nets	no.	free		
76.16.65 Spools and reels, for film	no.	15%		
76.16.70 Knitting needles and crochet hooks	kg	free		
76.16.75 Bobbins of a kind used with textile machinery	kg	3%		free (U.K.)
76.16.80 Venetian blinds	kg	10%		
76.16.85 Cryogenic containers designed for the storage of animal semen	kg	free		
76.16.90 Other	kg	20%		

CHAPTER 77

MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Pre-ferential
77.01 Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap:				
77.01.10 Unwrought magnesium	kg	free		
77.01.20 Magnesium waste and scrap	kg	free		
77.02 Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium:				
77.02.10 Bars and rods	kg	free		
77.02.30 Wire	kg	3%		free (U.K.)
77.02.90 Other	kg	10%		
77.03 Other articles of magnesium	kg	20%		
77.04 Beryllium, unwrought or wrought, and articles of beryllium	kg	free		

CHAPTER 78

LEAD AND ARTICLES THEREOF

NOTES:

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

(a) Wire (heading No. 78.02):

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

(b) Wrought bars, rods, angles, shapes and sections (heading No. 78.02):

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

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

(c) Wrought plates, sheets and strip (heading No. 78.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one-tenth of the width, and which are of a mass exceeding 1 700 g/m².

Heading No. 78.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 78.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
78.01 Unwrought lead (including argentiferous lead); lead waste and scrap:				
78.01.10 Unwrought lead	kg	free		
78.01.20 Waste and scrap	kg	free		
78.02 Wrought bars, rods, angles, shapes and sections, of lead; lead wire:				
78.02.10 Bars and rods (including solder)	kg	free		
78.02.20 Angles, shapes and sections	kg	10%		
78.02.30 Wire	kg	3%		free (U.K.)
78.03 Wrought plates, sheets and strip, of lead	kg	440c per 1 000 kg		
78.04 Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a mass (excluding any backing) not exceeding 1 700 g/m ² ; lead powders and flakes:				
78.04.10 Foil	kg	free		
78.04.20 Powders and flakes	kg	free		
78.05 Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead:				
78.05.10 Tubes and pipes	kg	5%		
78.05.20 Tube and pipe fittings	kg	5%		free (U.K.; Canada)
78.05.90 Other	kg	5%		
78.06 Other articles of lead:				
78.06.10 Washers	kg	3%		
78.06.90 Other	kg	20%		

CHAPTER 79

ZINC AND ARTICLES THEREOF

NOTES:

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

(a) Wire (heading No. 79.02):

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

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

- (b) **Wrought bars, rods, angles, shapes and sections (heading No. 79.02):**
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).
- (c) **Wrought plates, sheets and strip (heading No. 79.03):**
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness does not exceed one-tenth of the width.
Heading No. 79.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 79.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
79.01 Unwrought zinc; zinc waste and scrap:					
79.01.10 Unwrought zinc	kg	free			
79.01.20 Zinc waste and scrap	kg	free			
79.02 Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire:					
79.02.10 Bars and rods (including solder)	kg	free			
79.02.20 Angles, shapes and sections	kg	10%			
79.02.30 Wire	kg	3%			free (U.K.)
79.03 Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes:					
79.03.10 Wrought plates, sheets and strip	kg	free			
79.03.20 Foil	kg	10%			
79.03.30 Powders and flakes, excluding zinc dust (blue powder)	kg	free			
79.03.50 Zinc dust (blue powder)	kg	free			
79.04 Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc:					
79.04.10 Tubes and pipes, and fittings therefor	kg	20%			15% (U.K.; Canada)
79.04.20 Hollow bars; blanks for tubes and pipes	kg	10%			
79.05 Gutters, roof capping, skylight frames, and other fabricated building components, of zinc	kg	20%			
79.06 Other articles of zinc:					
79.06.10 Woven zinc wire	kg	free			
79.06.20 Nails, washers, screws, rivets, bolts, nuts and similar fastenings	kg	3%			
79.06.90 Other	kg	20%			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

CHAPTER 80

TIN AND ARTICLES THEREOF

NOTES:

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

- (a) **Wire (heading No. 80.02):**
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.
- (b) **Wrought bars, rods, angles, shapes and sections (heading No. 80.02):**
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).
- (c) **Wrought plates, sheets and strip (heading No. 80.03):**
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one-tenth of the width, and which are of a mass exceeding 1 kg/m².
Heading No. 80.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 80.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
80.01 Unwrought tin; tin waste and scrap:				
80.01.10 Unwrought tin	kg	free		
80.01.20 Tin waste and scrap	kg	free		
80.02 Wrought bars, rods, angles, shapes and sections, of tin; tin wire:				
80.02.10 Bars and rods (including solder)	kg	free		
80.02.20 Angles, shapes and sections	kg	10%		
80.02.30 Wire	kg	3%		free (U.K.)
80.03 Wrought plates, sheets and strip, of tin	kg	free		
80.04 Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a mass (excluding any backing) not exceeding 1 kg/m²; tin powders and flakes:				
80.04.10 Foil	kg	free		
80.04.20 Powders and flakes	kg	free		
80.05 Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	kg	10%		
80.06 Other articles of tin:				
80.06.10 Hollowware for kitchen or for table use, not plated with precious metal	kg	20%		15% (U.K.)
80.06.20 Plated with precious metal	kg	30%		
80.06.90 Other	kg	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

CHAPTER 81

OTHER BASE METALS EMPLOYED IN METALLURGY AND ARTICLES THEREOF

NOTES:

Heading No. 81.04 is to be taken to apply only to the following base metals: bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, antimony, titanium, thorium, thallium, uranium depleted in U235, vanadium, zirconium. The heading also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy, and cermets.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
81.01 Tungsten (wolfram), unwrought or wrought, and articles thereof	kg	free		
81.02 Molybdenum, unwrought or wrought, and articles thereof	kg	free		
81.03 Tantalum, unwrought or wrought, and articles thereof	kg	free		
81.04 Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof:				
81.04.10 Uranium and thorium	kg	free		
81.04.90 Other	kg	free		

CHAPTER 82

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

NOTES:

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure and chiropody sets, and goods classified under headings Nos. 82.07 and 82.15, the present Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) Base metal;
 - (b) Metal carbides;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; or
 - (d) Abrasive materials on a support of base metal, provided the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter. Cutting plates for electric hair clippers are to be classified under heading No. 82.13 and blades and heads for electric shavers are to be classified under heading No. 82.11.
3. Sets (excluding manicure or chiropody sets (heading No. 82.13)) comprising an assortment of tools, cutlery, spoons, forks or other articles of a kind falling within the different headings of this Chapter, fitted in cabinets, boxes, cases or the like, shall, for purposes of classification, be deemed to consist entirely of that article of such set which is chargeable with the highest rate of duty in the General column.
4. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
82.01 Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
82.01.10 Axes:				
.10 Hatchets with steel handles	no.	20%		
.90 Other	no.	3%		
82.01.20 Grub hoes	no.	20%		
82.01.90 Other	no.	free		
82.02 Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):				
82.02.10 Saws, non-mechanical, ordinarily used by mechanics or artisans	no.	3%		free (U.K.; Canada)
82.02.50 Other non-mechanical saws	no.	5%		
82.02.80 Saw blades for hand or portable saws	kg	5%	3%	free (U.K.)
82.02.85 Other saw blades (excluding toothless saw blades)	kg	free		
82.02.87 Saw banding, whether or not cut to length, and endless sawbands, serrated	kg	5%	3%	free (U.K.)
82.02.90 Other	no.	free		
82.03 Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (excluding tap wrenches); files and rasps:				
82.03.10 Double open end spanners of all sizes up to 27 mm, 1 inch S.A.E. and $\frac{1}{8}$ inch Whitworth	no.	23%		20% (U.K.; Canada)
82.03.20 Ring spanners of all sizes up to 27 mm, 1 inch S.A.E. and $\frac{1}{8}$ inch Whitworth	no.	23%		20% (U.K.; Canada)
82.03.30 Combination ring and open end spanners of all sizes up to 26 mm, 1 inch S.A.E. and $\frac{1}{8}$ inch Whitworth	no.	23%		20% (U.K.; Canada)
82.03.40 Pliers (including cutting pliers) and pincers:				
.10 Water-pump pliers	no.	23%		20% (U.K.; Canada)
.20 Side-cutting pliers with serrated jaws, with or without pipe grips; snipe-nose pliers with side cutters and serrated jaws; fencing pliers; gas and slip-joint pipe-grip pliers (including bent-nose type); diagonal-cutting and end-cutting pliers (not lever assisted); carpenters' pincers	no.	23%		20% (U.K.; Canada)
.90 Other	no.	3%		free (U.K.; Canada)
82.03.45 Files and rasps:				
.10 Files (excluding high speed steel files)	no.	23%		20% (U.K.; Canada)
.90 Other	no.	3%		free (U.K.; Canada)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
82.03.50 Vice grips	no.	23%		20% (U.K.; Canada)	
82.03.60 Pipe wrenches (excluding chain pipe wrenches)	no.	23%		20% (U.K.; Canada)	
82.03.70 Drive sockets (whether or not in sets) and socket accessories (for example, extensions, ratchet handles, speed braces, sliding T-handles, universal joints and swivel handles), with $\frac{1}{2}$ inch drive		23%		20% (U.K.; Canada)	
82.03.90 Other	no.	3%		free (U.K.; Canada)	
82.04 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):					
82.04.10 Trowels, the following: bricklayers', pointing, gauging, plastering and finishing trowels	no.	25%	3%	free (U.K.; Canada)	
82.04.20 Brick bolsters, cold chisels, steel headed hammers, hacking knives, star point screwdrivers, flat point screwdrivers with a width at the point from 3 mm to 9,5 mm (excluding ratchet and screwholding screwdrivers), soldering irons, punches, woodworking clamps and cramps, portable forges of a f.o.b. price not exceeding R35 each, bench and carpenters' vices (excluding table, leg, pipe and swivel vices, not being bench vices with detachable swivel bases)		23%		20% (U.K.; Canada)	
82.04.70 Other tools ordinarily used by mechanics or artisans		3%		free (U.K.; Canada)	
82.04.80 Kitchen or household tools		20%			
82.04.90 Other		5%			
82.05 Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits:					
82.05.10 Chisel blanks for rock drills	kg	free			
82.05.20 Earthboring drill bits	kg	free			
82.05.30 Taps and dies	kg	5%	3%	free (U.K.)	
82.05.40 Rock drilling bits	no.	5%		free (U.K.)	
82.05.50 Cutting tools tipped with tungsten carbide for machine tools for working metal or metal carbides	no.	17%	15%	12% (U.K.)	
82.05.90 Other	no.	5%	3%	free (U.K.)	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
82.06 Knives and cutting blades, for machines or for mechanical appliances:				
82.06.10 Identifiable for use solely or principally with agricultural machines	no.	free		
82.06.20 Identifiable for use solely or principally with non-portable industrial machines	no.	free		
82.06.30 Identifiable for use solely or principally with portable industrial machines	no.	5%	3%	free (U.K.)
82.06.90 Other	no.	20%		
82.07 Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium):				
82.07.10 Tungsten carbide tips for cutting tools for use with machine tools for working metal or metal carbides	no.	15%		
82.07.90 Other	no.	free		
82.08 Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a mass not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	no.	20%		
82.09 Knives with cutting blades, serrated or not (including pruning knives), excluding knives falling within heading No. 82.06:				
82.09.10 Identifiable for use solely or principally by mechanics or artisans	no.	3%		free (U.K.; Canada)
82.09.20 Identifiable for use solely or principally for agricultural purposes	no.	free		
82.09.30 Identifiable for use solely or principally for other industrial purposes	no.	5%	3%	free (U.K.)
82.09.80 Plated with precious metal	no.	30%		
82.09.90 Other	no.	15%		10% (U.K.)
82.10 Knife blades	no.	15%		10% (U.K.)
82.11 Razors and razor blades (including razor blade blanks, whether or not in strips):				
82.11.10 Safety razor blades (including blanks)		10%	5%	free (U.K.)
82.11.90 Other	no.	15%		10% (U.K.)
82.12 Scissors (including tailors' shears), and blades therefor:				
82.12.10 Plated with precious metal	no.	30%		
82.12.90 Other	no.	15%		10% (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
82.13 Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files):					
82.13.10 Pruning, gardening and other secateurs, identifiable for use solely or principally for agricultural purposes	no.	free			
82.13.70 Manicure and chiropody sets and appliances (including nail files), not plated with precious metal		20%			
82.13.80 Plated with precious metal	no.	30%			
82.13.90 Other	no.	15%			10% (U.K.)
82.14 Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware:					
82.14.10 Tea, coffee, sugar, jam and other spoons of a similar size, not plated with precious metal (excluding flat blanks)	100	30% or 310c per 100	30% or 210c per 100		
82.14.20 Tea, coffee, sugar, jam and other spoons of a similar size, plated with silver (excluding flat blanks)	100	20% or 310c per 100	20% or 210c per 100		
82.14.30 Soup, fish, dessert, table and other spoons and forks of a similar size, not plated with precious metal (excluding flat blanks)	100	30% or 750c per 100	30% or 420c per 100		
82.14.40 Soup, fish, dessert, table and other spoons and forks of a similar size, plated with silver (excluding flat blanks)	100	20% or 750c per 100	20% or 420c per 100		
82.14.50 Other spoons and forks, not plated with precious metal (excluding flat blanks)	100	10%			
82.14.60 Spoons and forks, plated with gold	100	30%			
82.14.80 Articles (excluding spoons and forks) plated with precious metal	no.	30%			
82.14.85 Articles (excluding spoons and forks), enamelled	no.	20%			15% (U.K.)
82.14.90 Other	no.	20%			
82.15 Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14:					
82.15.10 Plated with precious metal	no.	30%			
82.15.20 Cutlery handles, not plated with precious metal	no.	15%			10% (U.K.)
82.15.90 Other	no.	20%			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

NOTES:

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

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
83.01 Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal:					
83.01.10 Frames incorporating locks, for handbags	kg	15%			
83.01.90 Other	kg	20%			
83.02 Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like:					
83.02.10 Hinges	kg	25%			
83.02.30 Fittings (excluding hinges and sliding door gear) of iron or steel or of copper, commonly used in the manufacture of windows, doors and door frames, of base metal	kg	5%			
83.02.40 Sliding door gear	kg	20%			
83.02.90 Other	kg	20%			
83.03 Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal:					
83.03.10 Safes, strong-boxes, strong-rooms, strong-room linings and strong-room doors	kg	15%			
83.03.50 Cash and deed boxes and the like	kg	25%			
83.04 Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal (excluding office furniture falling within heading No. 94.03):					
83.04.10 Filing cabinets:					
.10 Of steel	no.	25%	22,5%		
.90 Other	no.	25%			
83.04.90 Other	no.	20%			
83.05 Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal:					

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
83.05.10 Fittings for loose-leaf binders, for files or for stationery books	kg	20%		
83.05.30 Staples	kg	20%		
83.05.90 Other	kg	20%		
83.06 Statuettes and other ornaments of a kind used indoors, of base metal:				
83.06.10 Plated with precious metal	no.	40%		
83.06.20 Ornaments of plate or sheet copper, not plated with precious metal	no.	20%		
83.06.90 Other	no.	30%		
83.07 Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85, except heading No. 85.22):				
83.07.10 Ships' navigation lamps (gas, oil or electric); parts thereof	no.	free		
83.07.20 Electric lamps (excluding ships' navigation lamps) and lighting fittings; parts thereof (excluding shades, reflectors and globe holders):				
.10 Shadowless lamps commonly used in operating theatres or by dental surgeons; parts thereof	no.	free		
.30 Table, reading or standard lamps; parts thereof	no.	15%		
.90 Other	no.	15%		10% (U.K.)
83.07.30 Oil lamps (excluding ships' navigation lamps) and lighting fittings, of the wick type; parts thereof:				
.10 Hurricane lanterns (excluding parts)	100	25% or 1 500c per 100	15% or 830c per 100	
.90 Other	no.	5%		
83.07.40 Oil lamps (excluding ships' navigation lamps) and lighting fittings, not of the wick type; parts thereof	no.	5%		
83.07.50 Acetylene lamps (excluding ships' navigation lamps) and lighting fittings; parts thereof:				
.10 Hand and other portable lamps; parts thereof (excluding burners)	no.	25%		
.90 Other	no.	15%		
83.07.60 Gas lamps (excluding ships' navigation lamps and acetylene lamps) and lighting fittings; parts thereof:				
.10 Hand and other portable lamps; parts thereof	no.	25%		
.90 Other	no.	5%		free (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
83.07.70 Electric lampshades and reflectors, enamelled:				
.10 Conical in shape	kg	70c per 100 kg		free (U.K.)
.90 Other	kg	290c per 100 kg		free (U.K.)
83.07.80 Lampshades and reflectors, not enamelled, for gas or electric lighting	kg	5%		free (U.K.)
83.07.90 Globe holders (light galleries)	no.	20%		15% (U.K.)
83.07.99 Other	kg	15%		
83.08 Flexible tubing and piping, of base metal:				
83.08.10 Electrical conduit	kg	20%		15% (U.K.)
83.08.90 Other	kg	10%		
83.09 Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal:				
83.09.10 Rivets, tubular	kg	3%		
83.09.20 Frames with clasps, for handbags	kg	15%		
83.09.90 Other	kg	20%		
83.10 Beads and spangles, of base metal:				
83.10.10 Beads	kg	25% or 1 100c per 100 kg	15% or 725c per 100 kg	
83.10.20 Spangles	kg	20%		
83.11 Bells and gongs, non-electric, of base metal, and parts thereof of base metal:				
83.11.10 Pedal cycle bells and parts thereof	no.	5%		
83.11.20 Tower and turret bells, and parts thereof	no.	free		
83.11.30 Plated with precious metal	no.	30%		
83.11.90 Other	no.	20%		
83.12 Photograph, picture and similar frames, of base metal; mirrors of base metal:				
83.12.10 Plated with precious metal	no.	30%		
83.12.90 Other	no.	20%		
83.13 Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal:				
83.13.10 Bungs	kg	free		
83.13.20 Capsules	kg	5%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
83.13.30 Crown corks	1 000	15c per 1 000		
83.13.40 Other stoppers, caps and lids, for bottles and the like	kg	5%		
83.13.50 Baling clips, of iron or steel	kg	3%		free (U.K.)
83.13.90 Other	kg	20%		
83.14 Sign-plates, name-plates, numbers, letters and other signs, of base metal:				
83.14.10 Enamelled	kg	30%	25%	
83.14.20 Printed or embossed	kg	25%		
83.14.30 Varnished or lacquered	kg	20%	15%	
83.14.90 Other	kg	20%		
83.15 Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:				
83.15.10 Welding electrodes (with a mild steel core) of a f.o.b. price per kg not exceeding 44c	kg	15% or 275c per 100 kg		
83.15.20 Other welding electrodes	kg	free		
83.15.90 Other	kg	free		

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT;
PARTS THEREOF

NOTES:

1. This Section does not cover the following:

- (a) Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No. 40.10); other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example, washers) (heading No. 40.14);
- (b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for industrial purposes;
- (c) Bobbins, spools, cops, cones, cores, reels and similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.21;
- (e) Transmission, conveyor or elevator belts of textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading No. 71.02 or 71.03, or articles wholly of such stones of heading No. 71.15;
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified under heading No. 39.07);
- (h) Endless belts of metal wire or strip (Section XV);
- (i) Articles falling within Chapter 82 or 83;

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

- (k) Vehicles (including cranes mounted on a motor vehicle type chassis), aircraft, ships or boats, of Section XVII;
 - (l) Articles falling within Chapter 90;
 - (m) Clocks, watches and other articles falling within Chapter 91;
 - (n) Interchangeable tools of heading No. 82.05 and brushes of a kind used as parts of machines of heading No. 96.02; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59, or heading No. 68.04 or 69.09);
 - (o) Articles falling within Chapter 97; or
 - (p) Machinery, plant or apparatus designed for the storage of liquid gas (under pressure or otherwise) and the conversion thereof to a gaseous form for delivery in that form from such machinery, plant or apparatus, provided the thermal equipment, of whatever nature, for such conversion, is attached externally to the container for the liquid gas (Section XV).
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles described in headings Nos. 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules:
 - (a) Goods of a kind described in any of the headings of Chapters 84 and 85 (excluding headings Nos. 84.65 and 85.28) are in all cases to be classified under their respective headings.
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including a machine falling within heading No. 84.59 or 85.22) are to be classified with the machines of that kind. However, goods which are equally suitable for use principally with the goods of headings Nos. 85.13 and 85.15 are to be classified under heading No. 85.13.
 - (c) All other parts are to be classified under heading No. 84.65 or 85.28.
 3. Unless the headings otherwise indicate, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purposes of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
 4. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances.
 5. For the purposes of these Notes, the expression "machine" means any machine, apparatus, or appliance of a kind falling within Section XVI.
 6. A reference in this Section to "portable" or to "mobile" is deemed to relate to machinery or other goods, irrespective of the mass or construction thereof, which can readily be moved, carried, transferred or conveyed by any means, for use on different premises and which are not for any reason in connection with the operation of the machinery or other goods, required to be attached permanently to a fixed base.
 7. The expression "cubic displacement" in this Section means the product obtained by multiplying the cross-sectional area of the cylinder bore by the maximum length of the piston stroke and by the number of cylinders.
 8. A reference in this Section to "compression ignition engines as defined in Note 8 to this Section" shall be taken to mean internal combustion compression ignition engines answering to one of the following descriptions:
 - (a) Four-stroke, normally aspirated, with a cubic displacement of 5 250 cm³ or more but not exceeding 7 750 cm³;
 - (b) Four-stroke, not normally aspirated, with a cubic displacement of 4 600 cm³ or more but not exceeding 6 750 cm³;
 - (c) Two-stroke, normally aspirated, with a cubic displacement of 3 250 cm³ or more but not exceeding 4 750 cm³; or
 - (d) Two-stroke, not normally aspirated, with a cubic displacement of 2 700 cm³ or more but not exceeding 4 100 cm³.

CHAPTER 84

BOILERS, MACHINERY AND MECHANICAL APPLIANCES;
PARTS THEREOF

NOTES:

1. This Chapter does not cover the following:
 - (a) Millstones, grindstones and other articles falling within Chapter 68;
 - (b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);
 - (c) Laboratory glassware of heading No. 70.17; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21);
 - (d) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapters 74 to 81); or
 - (e) Tools for working in the hand of heading No. 85.05 or electro-mechanical domestic appliances of heading No. 85.06.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

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.
3. (A) For the purposes of heading No. 84.53, the expression "automatic data processing machines" means:
- (a) Digital machines having storages capable of storing not only the processing program or programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language. These machines must have a main storage which is directly accessible for the execution of a program and which has a capacity at least sufficient to store those parts of the processing and translating programs and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial program, to modify, by logical decision, its execution during the processing run;
 - (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
 - (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions:
- (a) it is connectable to the central processing unit either directly or through one or more other units;
 - (b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).
- Such units imported separately are also to be classified in heading No. 84.53.
4. Heading No. 84.62 is to be taken to apply, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 per cent or by more than 0,05 mm, whichever is less. Other steel balls are to be classified under heading No. 73.40.
5. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose. Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise 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.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
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	kg	free		
84.01.90 Other	kg	free		
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	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
84.03 Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	no.	5%		free (U.K.)
84.04 Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	no.	free		
84.05 Steam and other vapour power units, not incorporating boilers:				
84.05.10 Railway locomotive power units	no.	5%		free (U.K.)
84.05.20 For ships and boats	no.	20%		
84.05.60 For mining purposes	no.	5%		free (U.K.)
84.05.90 Other	no.	free		
84.06 Internal combustion piston engines:				
84.06.10 Aircraft engines and parts thereof	no.	free		
84.06.20 Outboard engines and parts thereof	no.	10%		
84.06.30 Propulsion engines for ships and boats (excluding outboard engines) and parts thereof	no.	20%		
84.06.35 Railway locomotive engines (excluding parts thereof):				
.10 Compression ignition engines as defined in Note 8 to this Section	no.	30%		25% (U.K.)
.90 Other	no.	5%		free (U.K.)
84.06.45 Compression ignition engines (excluding parts thereof) not elsewhere specified or included:				
.10 As defined in Note 8 to this Section	no.	25%		
.20 Other, identifiable for use solely or principally with tractors (excluding road tractors) or road rollers	no.	free		
.30 Other, being stationary engines	no.	free		
.40 Other, identifiable for use solely or principally with motor vehicles (excluding tractors other than road tractors)	no.	20%		
.90 Other	no.	20%		
84.06.50 Spark ignition engines (excluding parts thereof) not elsewhere specified or included:				
.10 Identifiable for use solely or principally with tractors (excluding road tractors) or road rollers	no.	free		
.20 Stationary engines	no.	free		
.30 Identifiable for use solely or principally with motor vehicles (excluding tractors other than road tractors)	no.	20%		
.90 Other	no.	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
84.06.80 Motor cycle engines and parts thereof	no.	20%		15% (U.K.)
84.06.83 Parts of motor vehicle engines (excluding parts of engines for motor cycles and tractors other than road tractors):				
.10 Unmachined of cast metal		10%		
.20 Pistons and piston rings, machined		20%		
.90 Other		20%		
84.06.92 Parts of tractor engines (excluding road tractor engines):				
.10 Diesel		free		
.90 Other		free		
84.06.94 Parts of railway locomotive engines		5%		free (U.K.)
84.06.96 Parts of stationary engines:				
.10 Diesel		free		
.90 Other		free		
84.06.98 Parts of other engines		20%		
84.07 Hydraulic engines and motors (including water wheels and water turbines):				
84.07.10 Hydro-electric turbines	no.	5%		free (U.K.)
84.07.20 Irrigation machinery	no.	free		
84.07.90 Other	no.	free		
84.08 Other engines and motors:				
84.08.10 Aircraft engines	no.	free		
84.08.20 Gas turbines (excluding aircraft engines):				
.10 Marine propulsion engines and motor vehicle engines	no.	20%		
.90 Other	no.	free		
84.08.30 Windmill engines	no.	free		
84.08.40 Spring-operated and weight-operated motors	no.	10%		
84.08.90 Other	no.	20%		
84.09 Mechanically propelled road rollers	no.	free		
84.10 Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:				
84.10.10 Pumps of the kind commonly used for the delivery of petrol or lubricating oil, fitted with measuring devices	no.	20%	10%	
84.10.20 Motor cycle parts	no.	20%		15% (U.K.)
84.10.30 Motor vehicle parts (excluding motor cycle parts):				
.10 Of unmachined cast metal	no.	10%		
.90 Other	no.	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
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%			
84.10.99 Other	no.	free			
84.11 Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:					
84.11.10 Air compressors	no.	5%	3%	free (U.K.)	
84.11.15 Hermetically sealed refrigerator compressors not exceeding 0,125 kW	no.	25%			
84.11.20 Other refrigerator compressors	no.	free			
84.11.25 Inlet and exhaust valves for piston type compressors and vacuum pumps	no.	5%	3%	free (U.K.)	
84.11.30 Pneumatic tyre pumps (hand and foot types), motor vehicle type	no.	25% or 50c each			
84.11.35 Pneumatic tyre pumps, pedal cycle type	no.	5%			
84.11.40 Other pumps (hand and foot types)	no.	20%			
84.11.50 Draught fans for industrial boilers	no.	free			
84.11.60 Ventilating fans	no.	5%		free (U.K.)	
84.11.89 Other, portable or mobile	no.	5%	3%	free (U.K.)	
84.11.90 Other	no.	free			
84.12 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:					
84.12.10 Containing a heating element	no.	5%		free (U.K.)	
84.12.90 Other	no.	2,5%		free (U.K.)	
84.13 Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	no.	free			
84.14 Industrial and laboratory furnaces and ovens, non-electric	no.	free			
84.15 Refrigerators and refrigerating equipment (electrical and other):					
84.15.10 Household refrigerators (non-electrical) of a nominal storage capacity not exceeding 340 litres	no.	25%			
84.15.20 Household refrigerators (electrical) of a nominal storage capacity not exceeding 340 litres	no.	25% or 32c per litre nominal storage capacity less 60 per cent of the f.o.b. price			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
84.15.30 Household refrigerators of a nominal storage capacity exceeding 340 litres:				
.10 Non-electrical	no.	free		
.20 Electrical	no.	free		
84.15.40 Household refrigerator cabinets for refrigerators of a nominal storage capacity:				
.10 Not exceeding 340 litres	no.	25% or 32c per litre nominal storage capacity less 60 per cent of the f.o.b. price		
.20 Exceeding 340 litres	no.	free		
84.15.50 Sealed compression type electrical units (and parts thereof) suitable for household refrigerators	no.	25%		
84.15.60 Absorption type units and parts thereof:				
.10 Suitable for household refrigerators	no.	10%		
.90 Other	no.	free		
84.15.70 Household refrigerator parts not falling in any other subheading of this heading		25%		
84.15.80 Electric refrigerating cabinets and other electric refrigerating furniture (excluding those for household refrigerators), incorporating or designed to be fitted either internally or externally with refrigerating units, including show cases, counters and frozen storage containers	no.	20%		
84.15.90 Other	no.	free		
84.16 Calendering and similar rolling machines (excluding metal-working and metal-rolling machines and glass-working machines) and cylinders therefor:				
84.16.10 Portable or mobile	no.	5%	3%	free (U.K.)
84.16.90 Other	no.	free		
84.17 Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:				
84.17.10 Domestic instantaneous or storage water heaters, non-electrical	no.	15%		
84.17.20 Electrically heated fish fryers, percolators, tea or milk urns, steam kettles and other heating equipment, of a kind used in the catering industry	no.	20%		15% (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
84.17.30 Non-electrical fish fryers, percolators, tea or milk urns, steam kettles and other heating equipment, of a kind used in the catering industry	no.	15%		
84.17.40 Degreasing or cleaning apparatus utilising steam, portable or mobile	no.	20%		
84.17.50 Equipment for sterilising surgical instruments, appliances and dressings	no.	15%		
84.17.60 Hot air dryers for drying transformers	no.	5%		free (U.K.)
84.17.70 Laboratory equipment	no.	free		
84.17.80 Other, portable or mobile	no.	5%	3%	free (U.K.)
84.17.90 Other	no.	free		
84.18 Centrifuges; filtering and purifying machinery and apparatus (excluding filter funnels, milk strainers and the like), for liquids or gases:				
84.18.10 Cream separators	no.	free		
84.18.20 Laundry centrifuge driers with a dry mass loading capacity not exceeding 7 kg	no.	20%		
84.18.25 Centrifuge washing machines with a dry mass loading capacity not exceeding 7 kg	no.	25%		
84.18.30 Laundry centrifuges (excluding types with a dry mass loading capacity not exceeding 7 kg)	no.	5%	3%	free (U.K.)
84.18.40 Laboratory centrifuges	no.	20%		
84.18.50 Mining apparatus	no.	5%		free (U.K.)
84.18.60 Water filtering and purifying machinery and apparatus	no.	free		
84.18.70 Filters (air, fuel and oil) suitable for use with internal combustion engines (excluding motor cycle engines):				
.10 Air filters with six or more filter tubes	no.	free		
.20 Air filters of the heavy duty dry type, without elements, of a kind fitted with pre-cleaner and dust discharge valve	no.	free		
.30 Other, suitable for use with motor vehicle engines	no.	40%	20%	
.90 Other	no.	free		
84.18.75 Filters (air, fuel and oil) suitable for use with motor cycle engines	no.	20%		15% (U.K.)
84.18.80 Filter plates and frames, for sugar filter presses	no.	20%		17% (U.K.)
84.18.85 Filter candles for use with industrial filters	kg	5%		free (U.K.)
84.18.90 Other	no.	free		
84.19 Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
84.19.10 Dish washing machines	no.	20%		
84.19.80 Other, portable or mobile	no.	5%	3%	free (U.K.)
84.19.90 Other	no.	free		
84.20 Massmeters (excluding balances of a sensitivity of 50 milligrams or better), including masspiece-operated counting and checking machines; masspieces of all kinds:				
84.20.10 Masspieces of all kinds	no.	20%		
84.20.20 Milk yield recording balances (for milk herds)	no.	free		
84.20.30 Platform massmeters (portable or mobile)	no.	5%		
84.20.40 Massmeters and other measuring machines, commonly used for road construction and maintenance	no.	free		
84.20.50 Mass-measuring bridges (railway)	no.	3%	free	
84.20.60 Automatic hopper massmeters	no.	free		
84.20.90 Other	no.	5%		
84.21 Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire-extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:				
84.21.10 Water sprinklers and sprayers, suitable for lawn, orchard or other spray irrigation	no.	15%		
84.21.20 Flame guns suitable for destroying weeds	no.	free		
84.21.30 Sprinklers and sprayers, suitable for use with insecticides, fungicides and weed-killers	no.	free		
84.21.40 Fire-extinguishing appliances	no.	free		
84.21.50 Spray guns and similar appliances, of a kind used with paint, distemper, varnish or concrete	no.	5%	3%	free (U.K.)
84.21.60 Steam or sand blasting machines and similar jet projecting machines	no.	free		
84.21.90 Other	no.	20%		
84.22 Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics) (excluding machinery falling within heading No. 84.23):				
84.22.01 Pulley tackle and hoists, non-electrical; parts thereof	no.	7%		
84.22.05 Pulley tackle and hoists, electrical:				
.10 Of a f.o.b. price not exceeding R1 500 each	no.	20%		
.90 Other	no.	7%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
84.22.06 Parts of electrical pulley tackle and hoists		20%		
84.22.10 Lifting jacks, hydraulic or mechanical, hand-type, of a lifting capacity not exceeding 90,7t (excluding trolley mounted garage jacks); parts thereof	no.	10%		
84.22.15 Other lifting jacks; parts thereof; tipping mechanisms	no.	free		
84.22.20 Whaling or trawling winches	no.	20%		
84.22.22 Parts of whaling or trawling winches		20%	free	
84.22.23 Seine net hoisting blocks	no.	free		
84.22.25 Mine winding winches; parts thereof	no.	5%		free (U.K.)
84.22.30 Other winches, capstans and windlasses; parts thereof	no.	7%		
84.22.35 Crabs for overhead travelling cranes:				
.10 Electrical, of a f.o.b. price not exceeding R4 000 each	no.	20%		
.90 Other	no.	7%		
84.22.37 Parts of crabs for overhead travelling cranes:				
.10 For electrical overhead travelling cranes		20%		
.90 Other		7%		
84.22.40 Cranes, telfers and lifting gear and parts thereof, not provided for in any other subheading:				
.10 Cranes imported with or incorporating compression ignition engines as defined in Note 8 to this Section	no.	26 000c each plus 7% with a maximum of 10%		
.90 Other	no.	7%		
84.22.45 Lifts (electrical or hydraulic) including skip hoists; parts thereof	no.	free		
84.22.50 Escalators; parts thereof	no.	free		
84.22.55 Stacking machines and goods elevators (mechanical storage lifting apparatus); parts thereof	no.	7%		free (U.K.; Canada)
84.22.60 Gravity roller conveyors; parts thereof	no.	7%		
84.22.65 Conveyors (excluding gravity roller conveyors); parts thereof:				
.10 Mining machinery	no.	5%		free (U.K.)
.20 Other industrial machinery	no.	free		
.30 Bucket or belt conveyors, not being industrial machinery	no.	7%		free (U.K.; Canada)
.90 Other	no.	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
84.22.70 Mine haulage machines (cable operated); parts thereof	no.	5%		free (U.K.)
84.22.75 Mechanical earth, coal and other bulk loaders; parts thereof	no.	free		
84.22.85 Lifting grabs, buckets, grips, and the like, of a kind designed for lifting bulk materials	no.	7%		
84.22.90 Other:				
.10 Mining machinery	no.	5%		free (U.K.)
.20 Other industrial machinery	no.	free		
.90 Other	no.	20%		
84.23 Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):				
84.23.10 Mining machinery	no.	5%		free (U.K.)
84.23.90 Other	no.	free		
84.24 Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers:				
84.24.10 Ploughs, mouldboard type (excluding reversible type) with 2 or more but not more than 4 shares, designed for use with tractors	no.	15%		
84.24.15 Ploughs, disc type, with 2 or more but not more than 5 discs, designed for use with tractors	no.	15%		
84.24.50 Other ploughs	no.	free		
84.24.55 Plough shares (angle and flat)	no.	20%		
84.24.60 Parts of ploughs (except plough shares and discs)		15%		
84.24.70 Harrows, offset disc type, of a width not exceeding 2 m, designed for use with tractors	no.	15%		
84.24.75 Harrows, one-way disc type, of a width not exceeding 2.6 m, designed for use with tractors	no.	15%		
84.24.80 Other harrows	no.	free		
84.24.85 Parts of harrows		15%		
84.24.90 Other agricultural or horticultural machinery, for soil preparation or cultivation	no.	free		
84.24.99 Lawn and sports ground rollers	no.	15%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
84.25 Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (excluding those of a kind used in the bread grain milling industry falling within heading No. 84.29):					
84.25.10 Harvesting and threshing machinery (excluding combines)	no.	free			
84.25.15 Combines	no.	free			
84.25.20 Straw and fodder presses	no.	free			
84.25.30 Lawn mowers	no.	15%	10%		
84.25.40 Hay or grass mowers (excluding lawn mowers)	no.	free			
84.25.50 Winnowing and similar cleaning machines for seed, grain or leguminous vegetables	no.	free			
84.25.80 Egg-grading machines	no.	free			
84.25.90 Other	no.	free			
84.26 Dairy machinery (including milking machines)	no.	free			
84.27 Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	no.	free			
84.28 Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	no.	free			
84.29 Machinery of a kind used in the bread grain milling industry, and other machinery (excluding farm type machinery) for the working of cereals or dried leguminous vegetables	no.	free			
84.30 Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing:					
84.30.10 Sugar mill roller shells (unfinished)	no.	5%	3%		
84.30.20 Portable or mobile	no.	5%	3%	free (U.K.)	
84.30.90 Other	no.	free			
84.31 Machinery for making or finishing cellulosic pulp, paper or paperboard	no.	free			
84.32 Book-binding machinery, including book-sewing machines:					
84.32.10 Portable or mobile	no.	5%	3%	free (U.K.)	
84.32.90 Other	no.	free			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
84.33 Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard:				
84.33.10 Portable or mobile	no.	5%	3%	free (U.K.)
84.33.90 Other	no.	free		
84.34 Machinery, apparatus and accessories for type-founding or type-setting; machinery (excluding machine-tools of heading No. 84.45, 84.46 or 84.47) for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):				
84.34.20 Printing type, impressed flongs and matrices, printing blocks, plates and cylinders (excluding offset duplicating masters)		5%	3%	free (U.K.)
84.34.30 Blocks, plates, cylinders and lithographic stones, prepared for printing purposes (excluding offset duplicating masters)		5%	3%	free (U.K.)
84.34.90 Other		free		
84.35 Other printing machinery; machines for uses ancillary to printing	no.	free		
84.36 Machines for extruding man-made textile fibres; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines	no.	free		
84.37 Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines	no.	free		
84.38 Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles)		free		
84.39 Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks:				
84.39.10 Hat stretching blocks	no.	5%	3%	free (U.K.)
84.39.90 Other	no.	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
84.40 Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wall-paper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:				
84.40.10 Laundry washing machines with a dry mass loading capacity not exceeding 7 kg	no.	25%		
84.40.20 Laundry machinery (excluding laundry washing machines with a dry mass loading capacity not exceeding 7 kg)	no.	5%	3%	free (U.K.)
84.40.30 Dry-cleaning machinery	no.	5%	3%	free (U.K.)
84.40.40 Fabric meters	no.	5%		
84.40.50 Ironing or pressing machines (domestic type), electrically heated	no.	20%		15% (U.K.; Canada)
84.40.80 Other, portable or mobile	no.	5%	3%	free (U.K.)
84.40.90 Other	no.	free		
84.41 Sewing machines; furniture specially designed for sewing machines; sewing machine needles:				
84.41.10 Domestic type sewing machines; parts thereof:				
.05 Sewing machines, hand-press-type, of a mass not exceeding 150 g each	no.	20%		
.10 Other sewing machines	no.	600c each		
.20 Arm pieces and base plates	no.	250c each		
.90 Other		free		
84.41.20 Portable sewing machines (excluding domestic type)	no.	5%	3%	free (U.K.)
84.41.40 Furniture specially designed for domestic sewing machines	no.	20%		
84.41.80 Sewing machine needles	no.	free		
84.41.90 Other	no.	free		
84.42 Machinery (excluding sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	no.	free		
84.43 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries:				
84.43.10 Ladles	no.	5%	3%	free (U.K.)
84.43.90 Other	no.	free		
84.44 Rolling mills and rolls therefor	no.	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
84.45 Machine-tools for working metal or metal carbides (excluding machines falling within heading No. 84.49 or 84.50):				
84.45.10 Lathes:				
.10 Automatic lathes	no.	free		
.20 Lathes of the capstan and turret types	no.	free		
.30 Centre lathes	no.	free		
.90 Other	no.	free		
84.45.15 Planing, shaping and slotting machines:				
.10 Planers	no.	free		
.20 Shapers	no.	free		
.30 Broaching machines	no.	free		
.90 Other	no.	free		
84.45.20 Milling and boring machines:				
.10 Universal milling machines	no.	free		
.20 Vertical and turret milling machines	no.	free		
.30 Horizontal milling and boring machines	no.	free		
.90 Other	no.	free		
84.45.25 Grinding and filing machines:				
.10 Cylindrical grinding machines	no.	free		
.20 Surface grinding machines	no.	free		
.30 Filing machines	no.	free		
.90 Other	no.	free		
84.45.30 Drilling, tapping and reaming machines:				
.10 Radial type	no.	free		
.20 Single spindle machines (excluding radial type)	no.	free		
.30 Multi-spindle machines (excluding radial type)	no.	free		
.90 Other	no.	free		
84.45.35 Hydraulic and pneumatic presses:				
.10 Hydraulic presses	no.	free		
.20 Pneumatic presses	no.	free		
84.45.40 Mechanical presses:				
.10 Drawing presses (excluding wire drawing presses)	no.	free		
.20 Straightening and bending presses (excluding plate bending presses)	no.	free		
.30 Plate bending presses (including pressbrakes)	no.	free		
.40 Extruding presses	no.	free		
.90 Other	no.	free		
84.45.45 Rolling and forming machines:				
.10 Plate rolling machines	no.	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		IV General	IV M.F.N.	V Pre-ferential
84.45.45— <i>Continued</i>				
.20 Section and pipe rolling machines	no.	free		
.30 Thread rolling machines	no.	free		
.40 Wire working machines	no.	free		
.50 Wire drawing machines	no.	free		
.90 Other	no.	free		
84.45.50 Punching and shearing machines (guillotines):				
.10 Punching and blanking machines	no.	free		
.20 Shearing machines (guillotines)	no.	free		
.30 Combination shearing, punching and cropping machines	no.	free		
.40 Trimming machines	no.	free		
.90 Other	no.	free		
84.45.60 Sawing and cut-off machines	no.	free		
84.45.70 Metal forging machines:				
.10 Drop forging hammers	no.	free		
.20 Impact stamping hammers	no.	free		
.30 Die stamping machines	no.	free		
.40 Upsetting and swaging machines	no.	free		
.90 Other	no.	free		
84.45.90 Other	no.	free		
84.46 Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold (excluding machines falling within heading No. 84.49)	no.	free		
84.47 Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials (excluding machines falling within heading No. 84.49):				
84.47.10 Fret saws	no.	5%		
84.47.80 Other, portable or mobile	no.	5%	3%	free (U.K.)
84.47.90 Other	no.	free		
84.48 Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool-holders for any type of tool or machine-tool for working in the hand:				
8.10 Tool-holders for any type of tool or machine-tool for working in the hand	no.	5%	3%	free (U.K.)
her		free		
Tools for working in the hand, pneumatic or with self-contained non-electric motor:				
10 Chain saws	no.	10%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
84.49.20 Rock drills:				
.10 Unfinished forgings (excluding front cover forgings)	no.	5%		
.20 Front cover forgings and other spare parts (excluding unfinished forgings)	no.	5%		free (U.K.)
.90 Other	no.	5%		free (U.K.)
84.49.30 Earth compacting rammers	no.	free		
84.49.35 Paving breakers	no.	5%		
84.49.40 Concrete vibrators	no.	5%		
84.49.50 Greasing pistols	no.	20%		
84.49.90 Other	no.	5%	3%	free (U.K.)
84.50 Gas-operated welding, brazing, cutting and surface tempering appliances	no.	5%	3%	free (U.K.)
84.51 Typewriters (excluding typewriters incorporating calculating mechanisms); cheque-writing machines:				
84.51.10 Typewriters (excluding Braille and similar typewriters)	no.	10%	free	
84.51.20 Braille and similar typewriters for use by the blind	no.	free		
84.51.80 Cheque-writing machines	no.	20%		
84.52 Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:				
84.52.10 Postage-franking machines	no.	free		
84.52.20 Calculating machines and cash registers	no.	5%	free	
84.52.90 Other	no.	5%		
84.53 Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:				
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 or 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		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre- ferential
		III General	M.F.N.		
84.54 Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines):					
84.54.10 Duplicating machines	no.	5%	free		
84.54.20 Addressing machines	no.	5%	free		
84.54.90 Other	no.	5%			
84.55 Parts and accessories (excluding covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54:					
84.55.10 Of typewriters and cheque-writing machines		10%	free		
84.55.20 Of postage-franking machines		free			
84.55.30 Of duplicating machines or addressing machines		5%	free		
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%		
84.55.90 Other		5%			
84.56 Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:					
84.56.10 Screening machinery (excluding mining machinery)	no.	free			
84.56.20 Stone crushers (excluding mining machinery)	no.	free			
84.56.30 Asphalt grinding and mixing machinery	no.	free			
84.56.40 Concrete mixers	no.	5%	3%	free (U.K.)	
84.56.50 Liners for tube mills	no.	10%		7% (U.K.)	
84.56.60 Liners of manganese or chrome steel, for rod or ball mills	no.	free			
84.56.70 Mining machinery (excluding liners for tube, rod or ball mills)	no.	5%		free (U.K.)	
84.56.89 Other, portable or mobile	no.	5%	3%	free (U.K.)	
84.56.90 Other	no.	free			
84.57 Glass-working machines (excluding machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	no.	free			
84.58 Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	no.	15%			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
84.59 Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:				
84.59.10 Portable air coolers (domestic type), self-contained, with or without thermo-electric elements	no.	20%	15%	10% (U.K.)
84.59.15 Air humidifiers or dehumidifiers	no.	5%		free (U.K.)
84.59.20 Hot air distributors	no.	5%		free (U.K.)
84.59.30 Agricultural fumigation chambers	no.	free		
84.59.40 Machinery or appliances, for road building or for public works	no.	free		
84.59.50 Nuclear reactors	no.	free		
84.59.60 Portable greasing appliances	no.	20%		
84.59.65 Workshop machinery ordinarily used in a motor garage for manufacturing, testing or repair work	no.	5%	3%	free (U.K.)
84.59.70 Presses:				
.10 Moulding presses, portable or mobile	no.	5%	3%	free (U.K.)
.20 Other moulding presses	no.	free		
.30 Laminating, veneer and agglomerating presses, portable or mobile	no.	5%	3%	free (U.K.)
.40 Other laminating, veneer and agglomerating presses	no.	free		
.50 Other, portable or mobile	no.	5%	3%	free (U.K.)
.90 Other	no.	free		
84.59.75 Electric vibrators for use with machinery or appliances	no.	free		
84.59.80 Other industrial machinery and appliances, not covered by any other heading of this Chapter:				
.10 Portable or mobile	no.	5%	3%	free (U.K.)
.90 Other	no.	free		
84.59.90 Other	no.	20%		
84.60 Moulding boxes for metal foundry; moulds of a type used for metal (excluding ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials:				
84.60.10 Integral parts of moulding machinery		free		
84.60.90 Other	no.	5%	3%	free (U.K.)
84.61 Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
84.61.10 Pressure reducing valves for gas cylinders and the like; safety valves, for boilers and similar shells	no.	free		
84.61.20 Fire-extinguishing appliances	no.	free		
84.61.30 Hose fittings (excluding fire hose fittings)	kg	20%		
84.61.40 Waste holes and plugs, for sanitary ware		20%		
84.61.50 Valves of a kind used with inner tubes and other inflatable goods		20%		
84.61.60 Steam traps	no.	5%		free (U.K.; Canada)
84.61.70 Of metal, of a kind commonly used with appliances or metal piping with an inside diameter of less than 12,7 mm	no.	10%		
84.61.80 Hose and toilet bibcocks (plain), pillar cocks, stopcocks, water mixing taps (bath, washbasin, shower or sink types), shower units, ball valves, of metal, suitable for use with piping of an inside diameter of 12,7 mm or more but not exceeding 25,4 mm; water-tank locking taps; tapping ferrules for off-take pipes for use with piping not exceeding 25,4 mm inside diameter	no.	15%		10% (U.K.; Canada)
84.61.82 Flush valves for water closet pans	no.	15%		10% (U.K.; Canada)
84.61.83 Stainless steel taps, cocks and valves; valves lined with glass, ceramic material or the like; thermostatically controlled valves; valves identifiable for use solely or principally in refrigeration systems	no.	free		
84.61.84 Parts of cast iron gate or sluice valves		5%		free (U.K.; Canada)
84.61.85 Cast iron gate or sluice valves, suitable for use with piping of an inside diameter:				
.10 Not exceeding 50,8 mm	no.	5%		free (U.K.; Canada)
.20 Exceeding 50,8 mm but not exceeding 76,2 mm	no.	5% or 500c each	5%	free (U.K.; Canada)
.30 Exceeding 76,2 mm but not exceeding 203,2 mm	no.	5% or 600c each	5%	free (U.K.; Canada)
.40 Exceeding 203,2 mm	no.	5% or 1 000c each	5%	free (U.K.; Canada)
84.61.90 Other cocks, taps, valves and similar appliances, of metal	no.	5%		free (U.K.; Canada)
84.61.99 Other	no.	10%		
84.62 Ball, roller or needle roller bearings:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
84.62.10 Single row radial ball bearings (excluding angular contact ball bearings) and single row tapered roller bearings, with an outside diameter of not less than 31 mm but not exceeding 90 mm	no.	30%		27% (U.K.)
84.62.90 Other	no.	5%	3%	free (U.K.)
84.63 Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:				
84.63.10 Propeller shafts	no.	20%		
84.63.20 Motor cycle engine parts	kg	20%		15% (U.K.)
84.63.30 Engine parts identifiable for use solely or principally with tractors (excluding road tractors), road rollers, road scarifiers, aircraft and stationary engines	kg	free		
84.63.35 Locomotive parts		5%		free (U.K.)
84.63.40 Reduction gears or gear-boxes and parts thereof, of the helical, spur, bevel or worm gear type, for use with external power units:				
.10 For agricultural purposes	no.	18%		
.20 For factory installation	no.	15%		
.30 For mining machinery	no.	20%		15% (U.K.)
.90 Other	no.	20%	18%	15% (U.K.)
84.63.45 Gear-boxes and other transmission parts, identifiable for use solely or principally with road graders, excavators, scrapers and other earthmoving machinery	no.	free		
84.63.50 Plain shaft bearings:				
.10 Identifiable for use in engines for tractors (excluding road tractors) and stationary engines	kg	free		
.20 Identifiable for use in motor cycle engines	kg	20%		15% (U.K.)
.30 Of unmachined cast metal, identifiable for use solely or principally in engines for motor vehicles (excluding articles of subheadings Nos. 84.63.50.10 and 84.63.50.20)	kg	10%		
.40 Other, identifiable for use solely or principally in engines for motor vehicles	kg	20%		
.90 Other	kg	free		
84.63.60 Of unmachined cast metal, identifiable for use solely or principally in engines for motor vehicles (excluding articles of subheadings Nos. 84.63.20, 84.63.30 and 84.63.50)	kg	10%		
84.63.90 Other, of a kind identifiable for use solely or principally with industrial machinery or appliances:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
84.63.90—Continued					
.10 For agricultural purposes	no.	free			
.20 For factory installation	no.	free			
.30 For mining machinery	no.	5%			free (U.K.)
.90 Other	no.	5%	3%		free (U.K.)
84.63.99 Other	no.	20%			
84.64 Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings:					
84.64.10 Identifiable for use solely or principally with motor cycle engines	kg	20%			15% (U.K.)
84.64.20 Identifiable for use solely or principally with machinery, plant, stationary engines or tractors (excluding road tractors)	kg	free			
84.64.90 Other	kg	20%			
84.65 Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter:					
84.65.10 Propellers and stern tubes for use with marine engines		20%			
84.65.20 Identifiable for use solely or principally with portable or mobile industrial or manufacturing machines falling within this Chapter		5%	3%		free (U.K.)
84.65.90 Other		free			

CHAPTER 85

ELECTRICAL MACHINERY AND EQUIPMENT; PARTS THEREOF

NOTES:

- This Chapter does not cover the following:
 - Electrically warmed blankets, bed pads, foot-muffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;
 - Articles of glass of heading No. 70.11; or
 - Electrically heated furniture of Chapter 94.
- Heading No. 85.01 is to be taken not to apply to goods described in heading No. 85.08, 85.09 or 85.21, excluding metal tank mercury arc rectifiers which remain classified under heading No. 85.01.
- Heading No. 85.06 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes:
 - Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any mass;
 - Other machines provided the mass of such other machines does not exceed 20 kg. The heading does not, however, apply to dish washing machines (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 84.40), roller and other ironing machines (heading No. 84.16 or 84.40), sewing machines (heading No. 84.41) or to electro-thermic appliances (heading No. 85.12).

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

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, semi-conductor elements).
The term "printed circuits" does not cover circuits combined with elements excluding those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.
Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.21.
5. For the purposes of heading No. 85.21:
- (A) "Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field;
- (B) "Electronic microcircuits" are to be taken to be:
- (a) Microassemblies of the "fagot" module, moulded module, micromodule and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and interconnected;
- (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;
- (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.

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.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
85.01 Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:				
85.01.10 Electric generators:				
.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.)
.90 Other	no.	5%		free (U.K.)
85.01.15 Electric motors, three-phase, namely, motors marked or identifiable as flame-proof or explosion-proof, submersible motors, a.c. commutator motors and synchronous motors	no.	5%		free (U.K.)
85.01.17 Electric motors, equipped with brakes and gear-boxes, identifiable as driving units for overhead travelling cranes:				
.10 Of a f.o.b. price not exceeding R1 500 each	no.	20%		
.90 Other	no.	7%		
85.01.20 Electric motors, three-phase (excluding motors marked or identifiable as flame-proof or explosion-proof, submersible motors, a.c. commutator motors and synchronous motors):				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV Rate of Duty		V Pre-ferential
		General	M.F.N.	
85.01.20—Continued				
.10 Of not less than 0,037 3 kW but less than 0,75 kW, of voltages from 200 to 500 V, 2 pole, 4 pole, 6 pole and 8 pole, asynchronous (excluding repulsion induction motors, motors equipped with brakes or clutches, motors with adjustable speeds and 2/12 pole, 2/16 pole and 2/18 pole double speed motors)	no.	30%		25% (U.K.)
.15 Other of less than 0,75 kW	no.	5%		free (U.K.)
.20 From 0,75 kW to 56 kW	no.	30%		25% (U.K.)
.30 Exceeding 56 kW to 260 kW	no.	20%		15% (U.K.)
.90 Exceeding 260 kW	no.	5%		free (U.K.)
85.01.30 Electric motors, single-phase:				
.10 Marked or identifiable as flame-proof or explosion-proof; submersible motors; a.c. commutator motors; repulsion induction motors; motors equipped with gear-boxes; motors equipped with brakes or clutches; motors with adjustable speeds; 2/12 pole, 2/16 pole and 2/18 pole double speed motors; synchronous motors	no.	5%		free (U.K.)
.20 Other, of not less than 0,037 3 kW but less than 0,75 kW, of voltages from 100 to 250 V, 2 pole, 4 pole, 6 pole and 8 pole	no.	30%		25% (U.K.)
.30 Other, of not less than 0,75 kW but not exceeding 1,2 kW, of voltages from 100 to 250 V, 2 pole and 4 pole	no.	30%		25% (U.K.)
.40 Other, exceeding 1,2 kW but not exceeding 1,5 kW, of voltages from 100 to 250 V, 2 pole	no.	30%		25% (U.K.)
.90 Other	no.	5%		free (U.K.)
85.01.31 Electric motors (excluding three-phase and single-phase) not specified elsewhere in this heading	no.	5%		free (U.K.)
85.01.35 Converters (rotary)	no.	5%		free (U.K.)
85.01.40 Transformers rated at 5 kV.A or more and not exceeding 47 500 kV.A of a maximum working voltage of 145 kV (excluding transformers rated at more than 15 000 kV.A and of a rated secondary voltage not exceeding 500 V)	no.	20%		15% (U.K.)
85.01.45 Other transformers (excluding radio set transformers):				
.10 Chokes and ballasts suitable for use with discharge lamps not exceeding 60 W	no.	5% and in addition 40c each less 75%		40c each less 75% (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
85.01.45—Continued				
.20 Chokes and ballasts suitable for use with discharge lamps exceeding 60 W	no.	5% and in addition 20c each		20c each (U.K.)
.90 Other	no.	5%		free (U.K.)
85.01.50 Converters (static), rectifiers and rectifying apparatus (excluding radio apparatus)	no.	5%		free (U.K.)
85.01.60 Identifiable for use solely or principally with radio apparatus	no.	12,5%		7,5% (U.K.)
85.01.90 Other	no.	5%		free (U.K.)
85.02 Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads:				
85.02.10 Electro-magnetic lifting heads	no.	7%		
85.02.90 Other	no.	free		
85.03 Primary cells and primary batteries:				
85.03.10 Cylindrical primary cells:				
.10 With a cross-section exceeding 19 mm but not exceeding 28,5 mm	no.	10% and in addition 250c per 100 less 60%		250c per 100 less 60% (U.K.; Canada)
.20 With a cross-section exceeding 28,5 mm	no.	10% and in addition 320c per 100 less 60%		320c per 100 less 60% (U.K.; Canada)
.90 Other	no.	30%		20% (U.K.; Canada)
85.03.90 Other	no.	30%		20% (U.K.; Canada)
85.04 Electric accumulators:				
85.04.10 Of which each cell or unit is of a capacity greater than 150 ampere hours at a one hour rate of discharge, and parts thereof	no.	5%		free (U.K.)
85.04.20 6 or 12 V, suitable for use in radios or motor vehicles (excluding motor cycles)	no.	75c each		50c each (U.K.; Canada)
85.04.30 Battery plates (excluding those for accumulators of which each cell or unit is of a capacity greater than 150 ampere hours at a one hour rate of discharge) of a thickness of 6,35 mm or more	no.	10%		free (U.K.; Canada)
85.04.40 Other parts		20%		10% (U.K.; Canada)
85.04.90 Accumulators not elsewhere enumerated in this heading	no.	20%		10% (U.K.; Canada)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre- ferential
		General	M.F.N.		
85.05 Tools for working in the hand, with self-contained electric motor	no.	5%	3%	free (U.K.)	
85.06 Electro-mechanical domestic appliances, with self-contained electric motor:					
85.06.10 Vacuum cleaners	no.	5%		free (U.K.; Canada)	
85.06.20 Floor polishers	no.	5%		free (U.K.; Canada)	
85.06.30 Ventilating fans	no.	5%		free (U.K.)	
85.06.90 Other	no.	30%			
85.07 Shavers and hair clippers, with self-contained electric motor:					
85.07.10 Sheep shearing clippers	no.	free			
85.07.20 Electric safety razors	no.	10%		5% (U.K.)	
85.07.90 Other	no.	15%		10% (U.K.)	
85.08 Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines:					
85.08.10 Sparking plugs (excluding parts):					
.10 Identifiable for use solely or principally with motor cycle engines	100	250c per 100		187.5c per 100 (U.K.)	
.20 Identifiable for use solely or principally with aircraft or tractor engines	100	free			
.90 Other	100	250c per 100			
85.08.20 Parts of sparking plugs:					
.10 Ceramic bodies	no.	300c per 100 less 20 per cent of the f.o.b. price			
.90 Other		20%			
85.08.30 Dynamos and cut-outs:					
.10 Identifiable for use solely or principally with motor cycles	no.	20%		15% (U.K.)	
.15 Armatures for generators identifiable for use solely or principally with motor vehicles (excluding motor cycles)	no.	20% or 75c each			
.20 Other, identifiable for use solely or principally with motor vehicles (excluding motor cycles)	no.	20%			
.90 Other	no.	free			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty		V Pre- ferential
		General	M.F.N.	
85.08.90 Other:				
.10 Identifiable for use solely or principally with motor cycles	no.	20%		15% (U.K.)
.20 Identifiable for use solely or principally with motor vehicles (excluding motor cycles)	no.	20%		
.90 Other	no.	free		
85.09 Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles:				
85.09.10 Pedal cycle equipment:				
.10 Dynamo lighting sets, comprising dynamo and headlamp, with or without clips, wiring or rear lamp	no.	40% or 50c per set	20%	
.20 Dynamos	no.	40% or 30c each	20%	
.30 Headlamps	no.	40% or 20c each	20%	
.90 Other	no.	5%		
85.09.20 Motor cycle equipment	no.	20%		15% (U.K.)
85.09.90 Other	no.	20%		
85.10 Portable electric battery and magneto lamps (excluding lamps falling within heading No. 85.09):				
85.10.10 Miners' safety lamps	no.	free		
85.10.90 Other	no.	25%		
85.11 Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting:				
85.11.10 Portable (excluding soldering irons)	no.	5%	3%	free (U.K.)
85.11.15 Soldering irons	no.	3%		free (U.K.; Canada)
85.11.20 Furnaces for roasting minerals; cupelling furnaces	no.	free		
85.11.30 Laboratory ovens and furnaces	no.	free		
85.11.90 Other	no.	free		
85.12 Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hairdressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors (excluding those of carbon):				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
85.12.10 Electric instantaneous or storage water heaters and immersion heaters:				
.10 Immersion heaters identifiable for use solely or principally for heating industrial liquids	no.	5%	3%	free (U.K.)
.90 Other	no.	20%		15% (U.K.; Canada)
85.12.20 Electric soil heating apparatus and electric space heating apparatus	no.	20%		15% (U.K.; Canada)
85.12.30 Electric hairdressing appliances:				
.10 Hand-type hair dryers	no.	10%		
.90 Other	no.	20%		15% (U.K.; Canada)
85.12.40 Electric smoothing irons	no.	20%		15% (U.K.; Canada)
85.12.60 Electro-thermic domestic appliances	no.	30%		25% (U.K.; Canada)
85.12.80 Electric heating resistors:				
.10 Suitable for domestic stoves, hot-plates and ovens	no.	30%		25% (U.K.; Canada)
.20 Suitable for industrial ovens and furnaces	no.	free		
.90 Other	no.	20%		15% (U.K.; Canada)
85.13 Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):				
85.13.10 Parts of inter-office communication sets		12,5%		7,5% (U.K.)
85.13.20 Parts of other apparatus		5%		
85.13.90 Other	no.	5%		
85.14 Microphones and stands therefore; loudspeakers; audio-frequency electric amplifiers:				
85.14.10 Microphones and stands therefor	no.	5%		
85.14.20 Loudspeakers mounted in cabinets or the like	no.	20%		
85.14.30 Audio-frequency amplifiers	no.	5%		
85.14.40 Sound amplifier sets	no.	5%		
85.14.90 Other, including parts of the appliances enumerated in this heading		12,5%		7,5% (U.K.)
85.15 Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre- ferential
		III General	M.F.N.		
85.15.10 Radiotelegraphic and radiotelephonic transmission and reception apparatus	no.	15%			5% (U.K.)
85.15.20 Radar apparatus and radio navigational aid apparatus	no.	free			
85.15.30 Television transmission and reception apparatus and parts thereof:					
.10 Receiving sets whether or not incorporating gramophones or radios	no.	20%			
.90 Other, including television cameras	no.	15%			
85.15.40 Radio receiving sets incorporating gramophones	no.	20%			
85.15.50 Other domestic radio receiving sets:					
.10 Of a f.o.b. price not exceeding R14 each	no.	40%	30%		20% (U.K.)
.90 Other	no.	30% or 600c each	15%		5% (U.K.)
85.15.55 Motor car radio receiving sets	no.	30% or 600c each	15%		5% (U.K.)
85.15.60 Cabinets for radio sets which do not incorporate gramophones	no.	25%			15% (U.K.)
85.15.70 Cabinets for portable radio sets which incorporate gramophones	no.	25%			
85.15.75 Other cabinets	no.	20%			
85.15.80 Ferrite rods	no.	12,5%			7,5% (U.K.)
85.15.85 Parts (excluding cabinets and ferrite rods)		12,5%			7,5% (U.K.)
85.15.90 Other	no.	15%			5% (U.K.)
85.16 Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields:					
85.16.10 Railway equipment		3%			
85.16.90 Other		15%			10% (U.K.)
85.17 Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms) (excluding those of heading No. 85.09 or 85.16):					
85.17.10 Fire alarms	no.	free			
85.17.20 Tower and turret bells; parts thereof	no.	free			
85.17.90 Other	no.	20%			
85.18 Electrical capacitors, fixed or variable:					
85.18.10 Of a kind used solely or principally with radio, radar, television, radiotelegraphic and radiotelephonic apparatus	no.	5%			free (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
85.18.20 Of a kind used in motor vehicles	no.	20%		
85.18.90 Other	no.	5%		free (U.K.)
85.19 Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning 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:				
85.19.03 Identifiable for use solely or principally with radio, radar, television or radiotelegraphic or radiotelephonic apparatus		12.5%		7.5% (U.K.)
85.19.05 Identifiable for use solely or principally with motor vehicles (excluding motor cycles)		20%		
85.19.07 Identifiable for use solely or principally with motor cycles		20%		15% (U.K.)
85.19.10 Switches suitable for use solely or principally with domestic electric stoves and hot-plates; apparatus connectors	no.	20%		15% (U.K.; Canada)
85.19.15 Switches identifiable for use solely or principally with rail locomotives and railway rolling-stock	no.	5%		free (U.K.)
85.19.40 Switches, switch plugs, switch units, switch fuses (excluding motor starter switches or flame-proof and waterproof or watertight types), with current ratings not exceeding 15 A for voltages of less than 500 V (but excluding articles elsewhere provided for in this heading); switch cover plates	no.	25%	20%	15% (U.K.)
85.19.50 Other switches and circuit breakers:				
.10 With current ratings not exceeding 1 200 A for voltages not exceeding 660 V a.c. or 250 V d.c. (with moulded casings)	no.	5%		free (U.K.)
.90 Other	no.	5%		free (U.K.)
85.19.60 Plugs, sockets or socket outlets, adaptors and lampholders:				
.10 For fluorescent lamps	no.	5%		free (U.K.)
.40 With current ratings not exceeding 15 A for voltages of less than 500 V (excluding flame-proof, waterproof or watertight types)	no.	25%	20%	15% (U.K.)
.90 Other	no.	5%		free (U.K.)
85.19.65 Fuses, terminals, terminal strips and other metal parts intended for the reception of conductors or cables:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Pre-ferential
85.19.65—Continued				
.30 Identifiable for use solely or principally with electric stoves and hot-plates		20%		15% (U.K.; Canada)
.90 Other		5%		free (U.K.)
85.19.70 Resistors (excluding heating resistors), potentiometers and rheostats (excluding radio type)	no.	5%		free (U.K.)
85.19.80 Relays:				
.10 Earth leakage, for use on voltages not exceeding 660 V with sensitivities not exceeding 1 000 mA	no.	5%		free (U.K.)
.90 Other	no.	5%		free (U.K.)
85.19.90 Other	no.	5%		free (U.K.)
85.20 Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs:				
85.20.10 Arc-lamps	no.	15%		10% (U.K.)
85.20.20 Photographic flashbulbs	no.	30c per 100		5c per 100 (U.K.)
85.20.30 Discharge lamps (including fluorescent type):				
.10 Fluorescent lamps (excluding those with a nominal current consumption of 1 500 mA, cold cathode type with a length of 1 750 mm or more and with a diameter not exceeding 25,4 mm and non-linear type)	no.	25%		20% (U.K.)
.90 Other	no.	15%		10% (U.K.)
85.20.40 Carbon filament lamps	no.	55c per 100		5c per 100 (U.K.)
85.20.50 Projector filament lamps	no.	15%		10% (U.K.)
85.20.60 Radiator filament lamps	no.	30%		25% (U.K.)
85.20.70 Torch filament lamps	no.	55c per 100		30c per 100 (U.K.)
85.20.80 Motor vehicle filament headlight lamps	no.	810c per 100	110c per 100	10c per 100 (U.K.)
85.20.85 Other motor vehicle filament lamps	no.	405c per 100	55c per 100	5c per 100 (U.K.)
85.20.90 Other filament lamps, vacuum type:				
.10 Not exceeding 60 W	no.	155c per 100		105c per 100 (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
85.20.90—Continued				
.20 Exceeding 60 W	no.	210c per 100		110c per 100 (U.K.)
85.20.95 Other filament lamps, gas filled:				
.05 Not exceeding 100 W, identifiable for use solely or principally in head- lamps for miners	no.	100c per 100		free (U.K.)
.15 Other, not exceeding 100 W	no.	210c per 100		110c per 100 (U.K.)
.20 Exceeding 100 W	no.	420c per 100		220c per 100 (U.K.)
85.20.99 Parts		15%		10% (U.K.)
85.21 Thermionic, cold cathode and photo- cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photo- cells; mounted piezo-electric crystals; diodes, transistors and similar semi-con- ductor devices; electronic microcircuits:				
85.21.10 Mercury arc rectifying valves and tubes; parts thereof	no.	5%		free (U.K.)
85.21.20 Radio, radar and television valves and tubes	no.	12,5%		7,5% (U.K.)
85.21.30 Photocells	no.	20%		
85.21.50 Electronic microcircuits as defined in Note 5 to this Chapter	no.	free		
85.21.60 Transistors (excluding power and high frequency transistors)	no.	5% plus 4c each		4c each (U.K.)
85.21.90 Other	no.	5%		free (U.K.)
85.22 Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter:				
85.22.10 Radio testing equipment	no.	free		
85.22.20 Betatron, cyclotron and other particle accelerators	no.	free		
85.22.40 Electronic control equipment; high or intermediate-frequency amplifiers, includ- ing measurement amplifiers	no.	free		
85.22.90 Other	no.	20%		
85.23 Insulated (including enamelled or ano- dised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:				
85.23.10 Varnished, lacquered or enamelled cop- per wire of a diameter of 0,25 mm or more and not more than 2,5 mm, insu- lated with synthetic resin varnish	kg	20%		15% (U.K.)
85.23.20 Cable and wire, insulated with artificial plastic materials (excluding varnish, lacquer or enamel)	kg	12,5%		7,5% (U.K.)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
85.23.30 Cable and wire, insulated with paper, and sheathed in lead or armoured or sheathed in lead and armoured	kg	55c per 100 kg		free (U.K.)
85.23.40 Cable and wire, insulated with rubber, and sheathed in lead or armoured or sheathed in lead and armoured	kg	80c per 100 kg		free (U.K.)
85.23.50 Cable and wire, rubber-insulated, taped and braided	kg	110c per 100 kg		free (U.K.)
85.23.90 Other	kg	5%		free (U.K.)
85.24 Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes:				
85.24.10 Carbon brushes identifiable for use solely or principally with motor vehicles (excluding motor cycles)	no.	20%		
85.24.90 Other		5%		free (U.K.)
85.25 Insulators of any material:				
85.25.10 Marked or rated for use with voltages lower than 660 V		50%	5%	free (U.K.)
85.25.20 Pin type, of porcelain, marked or rated for voltages of 660 V or more	no.	50% or 25c each	5%	free (U.K.)
85.25.30 Disc type, of glass or porcelain, marked or rated for voltages of 660 V or more	no.	50% or 50c each	15%	10% (U.K.)
85.25.90 Other	no.	5%		free (U.K.)
85.26 Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly (but excluding insulators falling within heading No. 85.25):				
85.26.10 Ceramic sparking plug bodies without electrodes	no.	300c per 100 less 20 per cent of the f.o.b. price		
85.26.90 Other	kg	5%		free (U.K.)
85.27 Electrical conduit tubing and joints therefor, of base metal lined with insulating material:				
85.27.10 Of a maximum outside cross-section not exceeding 50,8 mm	kg	20%		15% (U.K.)
85.27.20 Of a maximum outside cross-section exceeding 50,8 mm	kg	5%		free (U.K.)
85.28 Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter		20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

SECTION XVII

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

NOTES:

1. This Section does not cover articles falling within heading No. 97.01, 97.03 or 97.08, or bobsleighs, toboggans and the like falling within heading No. 97.06.
2. Throughout this Section the expressions "parts" and "parts and accessories" are to be taken not to apply to the following articles, whether or not they are identifiable as for use with the goods of this Section:
 - (a) Joints, washers and the like (classified according to their constituent material or under heading No. 84.64);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified under heading No. 39.07);
 - (c) Articles falling within Chapter 82 (tools);
 - (d) Articles falling within heading No. 83.11;
 - (e) Machines and mechanical appliances and other articles falling within headings Nos. 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63;
 - (f) Electrical machinery and equipment (Chapter 85);
 - (g) Articles falling within Chapter 90;
 - (h) Clocks (Chapter 91);
 - (i) Arms (Chapter 93);
 - (k) Brushes of a kind used as parts of vehicles (heading No. 96.02).
3. References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
 - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles falling within the heading in which the air-cushion vehicles are classified under the above provisions.

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.
6. The expression "cubic displacement" in this Section means the product obtained by multiplying the cross-sectional area of the cylinder bore by the maximum length of the piston stroke and by the number of cylinders.
7. A reference in this Section to "compression ignition engines as defined in Note 7 to this Section" shall be taken to mean internal combustion compression ignition engines answering to one of the following descriptions:
 - (a) Four-stroke, normally aspirated, with a cubic displacement of 5 250 cm³ or more but not exceeding 7 750 cm³;
 - (b) Four-stroke, not normally aspirated, with a cubic displacement of 4 600 cm³ or more but not exceeding 6 750 cm³;
 - (c) Two-stroke, normally aspirated, with a cubic displacement of 3 250 cm³ or more but not exceeding 4 750 cm³; or
 - (d) Two-stroke, not normally aspirated, with a cubic displacement of 2 700 cm³ or more but not exceeding 4 100 cm³.

CHAPTER 86

RAILWAY AND TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY AND TRAMWAY TRACK FIXTURES AND FITTINGS; TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS (NOT ELECTRICALLY POWERED)

NOTES:

1. This Chapter does not cover the following:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 44.07 or 68.11);
 - (b) Railway or tramway track construction material of iron or steel falling within heading No. 73.16; or
 - (c) Electrically powered signalling apparatus falling within heading No. 85.16.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

2. Heading No. 86.09 is to be taken to apply, *inter alia*, to:
- Axles, wheels, metal tyres, hoops and hubs and other parts of wheels;
 - Frames, underframes and bogies;
 - Axle boxes; brake gear;
 - Buffers for rolling-stock; coupling gear and corridor connections;
 - Coachwork.
3. Subject to the provisions of Note 1 above, heading No. 86.10 is to be taken to apply, *inter alia*, to:
- Assembled track, turntables, platform buffers, loading gauges;
 - Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, whether or not they are fitted for electric lighting.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
86.01 Steam rail locomotives and tenders:				
86.01.10 Locomotives	no.	5%		free (U.K.)
86.01.20 Tenders	no.	3%		
86.02 Electric rail locomotives, battery operated or powered from an external source of electricity:				
86.02.10 Of a kind suitable for use in underground mines	no.	15%		10% (U.K.)
86.02.90 Other	no.	5%		free (U.K.)
86.03 Other rail locomotives	no.	5%		free (U.K.)
86.04 Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys:				
86.04.10 Trolleys	no.	20%		
86.04.20 Hovertrains (air-cushion vehicles)	no.	free		
86.04.90 Other	no.	3%		
86.05 Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches	no.	3%		
86.06 Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles	no.	20%		
86.07 Railway and tramway goods vans, goods wagons and trucks, not mechanically propelled:				
86.07.10 For haulage or propulsion (except by locomotives):				
.10 For agricultural purposes	no.	free		
.20 Not for agricultural purposes	no.	5%		free (U.K.)
86.07.20 Railway cane trucks	no.	20%		
86.07.30 Railway ballast trucks	no.	3%		
86.07.40 Railway goods vans, wagons and trucks	no.	3%	free	
86.07.90 Other	no.	15%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
86.08 Containers specially designed and equipped for carriage by one or more modes of transport	no.	20%		
86.09 Parts of railway and tramway locomotives and rolling-stock:				
86.09.10 Wheels and axles:				
.10 For tramway trucks	no.	5%		free (U.K.)
.90 Other	no.	3%		
86.09.20 Parts (excluding wheels and axles) for tramway rolling-stock:				
.10 For trucks, wagons and vans		5%		free (U.K.)
.90 Other		3%		
86.09.30 Parts (excluding wheels and axles) for locomotives:				
.10 Of a kind suitable for use in underground mines		15%		10% (U.K.)
.90 Other		5%		free (U.K.)
86.09.40 Parts (excluding wheels and axles) for goods trucks, goods vans, goods wagons and trolleys:				
.10 For cane trucks and trolleys		20%		
.90 Other		3%	free	
86.09.90 Parts (excluding wheels and axles) for other rolling-stock		3%		
86.10 Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment:				
86.10.10 Switches, points and crossings and parts thereof, suitable for use with rails not exceeding 14,8 kg/m	kg	5%		free (U.K.)
86.10.90 Other	kg	3%		

CHAPTER 87

VEHICLES (EXCLUDING RAILWAY OR TRAMWAY ROLLING-STOCK) AND PARTS THEREOF

NOTES:

The headings of this Chapter are to be taken not to apply to railway or tramway rolling-stock designed solely for running on rails.

1. For the purposes of this Chapter, tractors are deemed to be vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.
2. Motor chassis fitted with cabs are to be treated as falling within heading No. 87.02 and not within heading No. 87.04.
3. Headings Nos. 87.10 and 87.14 are to be taken not to apply to children's cycles which are not fitted with ball bearings nor to children's cycles which, though fitted with ball bearings, are not constructed in the normal form of adults' cycles. Such children's cycles are to be treated as falling within heading No. 97.01.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
87.01 Tractors (excluding those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys:				
87.01.10 Steam tractors (traction engines)	no.	free		
87.01.20 Tracklaying tractors:				
.10 Imported with or incorporating compression ignition engines as defined in Note 7 to this Section	no.	26 000c each with a maximum of 5%		
.90 Other	no.	free		
87.01.30 Walking tractors	no.	free		
87.01.40 Road tractors for semi-trailers:				
.10 Imported with or incorporating compression ignition engines as defined in Note 7 to this Section	no.	25%		20% (U.K.; Ireland)
.90 Other	no.	20%		15% (U.K.; Ireland)
87.01.90 Other	no.	free		
87.02 Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles) excluding those of heading No. 87.09:				
87.02.10 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled:				
.10 Racing cars with seating capacity for one person	no. and kg	30%		
.90 Other	no. and kg	45% and in addition, in respect of each full R100 in excess of a value for duty purposes of R1 000 for each motor car or vehicle, 2% and in addition thereto, in respect of each full 45 kg in excess of a mass of 1 135 kg for each motor car or vehicle, 1% with a maximum of the total duty of 100%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
87.02.20 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, completely unassembled	no. and kg	20%		
87.02.25 Vehicles for the transport of goods or materials, not elsewhere specified in this heading:				
.10 Imported with or incorporating compression ignition engines as defined in Note 7 to this Section	no.	25%		
.90 Other	no.	20%		
87.02.30 Omnibuses and other public-service type passenger vehicles, imported with or incorporating compression ignition engines as defined in Note 7 to this Section:				
.10 Assembled	no.	10% plus 22 000c each		
.20 Unassembled	no.	25%		
87.02.35 Other omnibuses and other public-service type passenger vehicles:				
.10 Assembled	no.	10%		
.20 Unassembled	no.	20%		
87.02.40 Ambulances, hearses, prison vans and similar specialised transport vehicles for persons	no.	20%		
87.02.50 Shuttle cars for use in underground mines	no.	free		
87.02.60 Flame-proof dieselpowered vehicles with a low construction, equipped with steering and control mechanisms both in the front and at the rear, for use in underground mines	no.	free		
87.02.80 Hovercraft (air-cushion vehicles)	no.	free		
87.02.90 Other vehicles	no.	20%		
87.03 Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but excluding the motor vehicles of heading No. 87.02:				
87.03.10 Fire-engines and fire-escapes	no.	free		
87.03.20 Road sweeper lorries; street spraying lorries	no.	free		
87.03.30 Cranes, mounted on a motor vehicle type chassis:				
.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%		
.90 Other	no.	7%		
87.03.90 Other vehicles	no.	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
87.04 Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:				
87.04.10 Chassis for motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles	no.	20%		
87.04.20 Other chassis imported with or incorporating compression ignition engines as defined in Note 7 to this Section	no.	25%		
87.04.90 Other chassis	no.	20%		
87.05 Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	no.	20%		
87.06 Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:				
87.06.10 Assembled chassis frames and parts thereof	kg	20%		
87.06.20 Parts of bodies and associated accessories	kg	20%		
87.06.30 Clutches and parts thereof:				
.10 Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free		
.20 Other, of unmachined cast metal	kg	10%		
.90 Other	kg	20%		
87.06.40 Radiators and parts thereof:				
.10 Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free		
.90 Other	kg	20% or 3 300c per 100 kg		
87.06.50 Steering gear and parts thereof:				
.10 Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free		
.20 Other, of unmachined cast metal	kg	10%		
.90 Other	kg	20%		
87.06.55 Brake drums, whether or not attached to wheel hubs:				
.10 Of unmachined cast metal	kg	10%		
.90 Other	kg	20% or 1 650c per 100 kg		
87.06.57 Wheels used with pneumatic tyres:				
.10 Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
87.06.57—Continued					
.90 Other	kg	20% or 1 100c per 100 kg			
87.06.58 Safety belt reels with locking devices	kg	free			
87.06.60 Brake gear and parts thereof (excluding brake drums):					
.10 Brake chambers and cylinders, ex- hausters, reservoirs, servomotors (in- cluding hydraulic-vacuum servomo- tors), valves, and other parts of air, vacuum or hydraulic-air or hydrau- lic-vacuum brakes, suitable for use with heavy motor vehicles	kg	3%			
.15 Disc brake calliper mechanisms and brake drum brake assemblies (ex- cluding those identifiable for use solely or principally with tractors other than road tractors)	kg	20% or 2 200c per 100 kg			
.20 Other, identifiable for use solely or principally with tractors (excluding road tractors)	kg	free			
.30 Of unmachined cast metal (excluding articles of subheadings Nos. 87.06.60.10 and 87.06.60.20)	kg	10%			
.90 Other	kg	20%			
87.06.65 Wheel hubs:					
.10 Of unmachined cast metal	kg	10%			
.90 Other	kg	20% or 1 650c per 100 kg			
87.06.67 Driving axles:					
.10 Identifiable for use solely or princi- pally with tractors (excluding road tractors)	kg	free			
.20 Other, of unmachined cast metal	kg	10%			
.30 Other, of the rigid integral housing type, with a crown wheel or ring gear of a diameter not exceeding 205 mm	kg	25%			
.90 Other	kg	30%			
87.06.70 Axles (non-driving):					
.10 Identifiable for use solely or princi- pally with tractors (excluding road tractors)	kg	free			
.20 Other, of unmachined cast metal	kg	10%			
.90 Other	kg	25%			
87.06.75 Shock absorbers and parts thereof:					
.05 Parts, namely pistons, rod guides and valve bodies, of unmachined cast metal	kg	20%			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
<i>87.06.75—Continued</i>				
.15 Other, of unmachined cast metal	kg	10%		
.90 Other	kg	20%		
87.06.80 Torsion bars and chassis mounting rubbers:				
.10 Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free		
.90 Other	kg	20%		
87.06.85 Track link assemblies (with or without shoes), identifiable for use solely or principally with tracklaying tractors; parts thereof:				
.10 Track link assemblies, with or without shoes	kg	20%		
.20 Track pins and bushes therefor	kg	20%		
.90 Other	kg	free		
87.06.90 Parts and accessories not provided for above:				
.10 Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free		
.20 Other, of unmachined cast metal	kg	10%		
.90 Other	kg	20%		
87.07 Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles:				
87.07.05 Fork-lift trucks, counterpiece balanced (excluding parts thereof):				
.10 Pedestrian type	no.	17%		10% (U.K.; Canada)
.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)
.30 Rider type, electric powered	no.	17%		10% (U.K.; Canada)
.90 Other	no.	17%		10% (U.K.; Canada)
87.07.08 Fork-lift trucks, side loading type (excluding parts thereof):				
.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)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
87.07.08—Continued				
.90 Other	no.	17%		10% (U.K.; Canada)
87.07.12 Other fork-lift trucks, including stackers, reach-type trucks and four-way reach-type trucks (excluding parts thereof):				
.10 Pedestrian type	no.	17%		10% (U.K.; Canada)
.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)
.90 Other	no.	17%		10% (U.K.; Canada)
87.07.15 Parts of fork-lift trucks	kg	7%		free (U.K.; Canada)
87.07.20 Tractors of the type used on railway station platforms	no.	free		
87.07.90 Other	no.	20%		
87.08 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	no.	20%		
87.09 Motor cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds:				
87.09.10 Motor cycles (including auto-cycles) with an engine capacity of less than 50 cm ³	no.	15%		10% (U.K.,
87.09.20 Motor scooters	no.	20%		15% (U.K.)
87.09.80 Side-cars of all kinds	no.	20%		15% (U.K.)
87.09.90 Other	no.	20%		15% (U.K.)
87.10 Cycles (including delivery tricycles), not motorised:				
87.10.10 Bicycles	no.	15% plus 90c each	15% plus 30c each	
87.10.20 Delivery tricycles	no.	15% plus 90c each	15% plus 30c each	
87.10.30 Tricycles (excluding delivery tricycles)	no.	20% or 100c each		
87.10.90 Other cycles	no.	5%		
87.10.99 Pneumatic tyres and inner tubes being original equipment:				
.10 Imported with bicycles	kg	25% or 2 020c per 100 kg		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
87.10.99—Continued				
.20 Imported with other cycles	kg	25% plus 365c per 100 kg or 2 385c per 100 kg		25% or 2 020c per 100 kg (U.K.; Canada)
87.11 Invalid carriages, fitted with means of mechanical propulsion (motorised or not)	no.	free		
87.12 Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11:				
87.12.10 For use solely or principally with invalid carriages		free		
87.12.20 For use solely or principally with motor cycles, auto-cycles and side-cars		20%		15% (U.K.)
87.12.30 Pedal cycle saddles (excluding parts)	no.	30% or 35c each	20% or 30c each	
87.12.35 Pedal cycle accessories		5%		
87.12.40 Brakes (caliper and yoke and hinge types) and parts thereof; free wheel assemblies and parts thereof; metal pedals and metal parts thereof; rubber blocks (pedal and brake); all types of rear hubs and controls therefor; chain sprockets; wheel rims		15%	5%	
87.12.50 Frames and frame sets, for pedal cycles	no.	15% plus 90c each	15% plus 30c each	
87.12.90 Other		30%		
87.13 Baby carriages and invalid carriages (excluding motorised or fitted with other means of mechanical propulsion) and parts thereof:				
87.13.10 Baby carriages and parts thereof	no.	25%		
87.13.50 Invalid carriages and parts thereof	no.	free		
87.14 Other vehicles (including trailers), not mechanically propelled, and parts thereof:				
87.14.10 Carriages, carts, coaches and wagons (excluding trailers)	no.	25%		
87.14.20 Caravan trailers	no.	25%		
87.14.30 Trailers (excluding caravans)	no.	20%		
87.14.40 Trailer frames	no.	20%		
87.14.45 Wheels used with pneumatic tyres, suitable for trailers and similar vehicles	kg	20% or 1 100c per 100 kg		
87.14.50 Ball or roller bearing turntables (and parts thereof), for trailers	kg	free		
87.14.70 Other parts of carriages, carts, coaches and trailers	kg	20%		
87.14.80 Wheelbarrows and parts thereof	no.	20%		
87.14.90 Other vehicles and parts thereof	no.	15%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

CHAPTER 88

AIRCRAFT AND PARTS THEREOF; PARACHUTES; CATAPULTS AND SIMILAR
AIRCRAFT LAUNCHING GEAR; GROUND FLYING TRAINERS

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
88.01 Balloons and airships	no.	free			
88.02 Flying machines, gliders and kites; rotoc chutes	no.	free			
88.03 Parts of goods falling in heading No. 88.01 or 88.02		free			
88.04 Parachutes and parts thereof and acces- sories thereto	no.	free			
88.05 Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles	no.	free			

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

NOTES:

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.

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
89.01 Ships, boats and other vessels not falling within any of the following headings of this Chapter:					
89.01.10 Warships of all kinds	no.	free			
89.01.20 Yachts and other sailing vessels, launches, canoes, skiffs, dinghies, rowing boats and other pleasure or sporting craft not provided for elsewhere in this heading	no.	30%	25%		
89.01.30 Rowing shells of a kind commonly used for boatracing	no.	20%	15%		
89.01.40 Trawlers and other deepsea ships and boats of a kind used for the catching of fish, crustaceans and other marine animals (excluding factory ships)	no.	20%			
89.01.60 Hovercraft (air-cushion vehicles)	no.	free			
89.01.90 Other	no.	20%			
89.02 Vessels specially designed for towing (tugs) or pushing other vessels	no.	20%			
89.03 Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks	no.	free			
89.04 Ships, boats and other vessels for breaking up	no.	free			
89.05 Floating structures excluding vessels (for example, coffer-dams, landing-stages, buoys and beacons):					
89.05.10 Floating tanks	no.	20%	17,5%		
89.05.90 Other	no.	free			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; PARTS THEREOF

CHAPTER 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; PARTS THEREOF

NOTES:

1. This Chapter does not cover the following:
 - (a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40.14, of leather or of composition leather, falling within heading No. 42.04, or of textile material (heading No. 59.17);
 - (b) Refractory goods of heading No. 69.03; laboratory, chemical or industrial wares of heading No. 69.09;
 - (c) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.12 or Chapter 71;
 - (d) Goods falling within heading No. 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18;
 - (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified under heading No. 39.07);
 - (f) Pumps incorporating measuring devices, of heading No. 84.10; masspiece-operated counting and checking machinery, and separately imported masspieces for balances (heading No. 84.20); lifting and handling machinery of heading No. 84.22; fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); valves and other appliances of heading No. 84.61;
 - (g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No. 85.09, and radio navigational aid or radar apparatus of heading No. 85.15;
 - (h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.11); magnetic sound-heads (heading No. 92.13);
 - (i) Articles of Chapter 97;
 - (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).
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;
 - (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.
3. Heading No. 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter; such telescopic sights and telescopes are to be classified under heading No. 90.13.
4. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both under heading No. 90.13 and under heading No. 90.16, are to be classified under heading No. 90.16.
5. Heading No. 90.28 is to be taken to apply, and apply only, to:
 - (a) Instruments or apparatus for measuring or checking electrical quantities;
 - (b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (excluding stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;
 - (c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations; and
 - (d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.
6. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
90.01 Lenses, prisms, mirrors and other optical elements, of any material, unmounted (excluding such elements of glass not optically worked); sheets or plates, of polarising material	no.	free		
90.02 Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus (excluding such elements of glass not optically worked):				
90.02.10 Identifiable for use with cinematographic cameras for film of a width of 35 mm	no.	5%	3%	free (U.K.)
90.02.20 Identifiable for use with sound projectors for film of a width of 16 mm or more	no.	15%	5%	
90.02.80 Other cinematographic or photographic optical elements	no.	15%		
90.02.90 Other	no.	free		
90.03 Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like	no.	free		
90.04 Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other:				
90.04.10 Sunglasses	no.	20% or 10c each		
90.04.90 Other	no.	free		
90.05 Refracting telescopes (monocular and binocular), prismatic or not	no.	20%	10%	free (U.K.)
90.06 Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but excluding instruments for radio-astronomy	no.	free		
90.07 Photographic cameras; photographic flashlight apparatus:				
90.07.10 Air survey cameras; microcameras for attachment to microscopes; cameras for medical or surgical purposes	no.	free		
90.07.20 Lithographic process cameras	no.	free		
90.07.80 Other photographic cameras	no.	15%	12,5%	
90.07.90 Photographic flashlight apparatus	no.	15%		
90.08 Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles:				
90.08.10 Cinematographic cameras for film of a width of 35 mm	no.	5%	3%	free (U.K.)
90.08.20 Cinematographic cameras for film of widths other than 35 mm	no.	15%		
90.08.30 Cinematographic sound projectors	no.	15%	5%	
90.08.40 Cinematographic silent projectors	no.	15%		
90.08.80 Photo-electric sound-heads	no.	15%	5%	
90.08.90 Other	no.	10%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
90.09 Image projectors (excluding cinematographic projectors); photographic (excluding cinematographic) enlargers and reducers:				
90.09.10 Image projectors	no.	15%		
90.09.20 Photographic enlargers and reducers, not of the kind used in the preparation of printing plates or cylinders	no.	15%		
90.09.30 Photographic enlargers and reducers, of a kind used in the preparation of printing plates or cylinders	no.	5%	3%	free (U.K.)
90.10 Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; projection screens:				
90.10.10 Machines and apparatus, of a kind used in cinematographic laboratories	no.	5%	3%	free (U.K.)
90.10.20 Apparatus and equipment, of a kind used in photographic laboratories	no.	15%		
90.10.30 Photo-copying apparatus	no.	free		
90.10.35 Thermo-copying apparatus	no.	5%		
90.10.50 Portable projection screens	no.	10%		
90.10.60 Projection screens (non-portable)	no.	25%		
90.10.90 Other	no.	15%		
90.11 Microscopes and diffraction apparatus, electron and proton	no.	free		
90.12 Compound optical microscopes, whether or not provided with means for photographing or projecting the image	no.	free		
90.13 Optical appliances and instruments (but excluding lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter:				
90.13.10 Searchlights, spotlights and other lights, directing light by means of optical reflectors or lenses	no.	15%		
90.13.20 Mounted mirrors	no.	20%		
90.13.30 Stereoscopes (hand-operated) and kaleidoscopes	no.	20%		
90.13.40 Periscopic telescopes; telescopic sights for firearms; other telescopes of a kind designed to form parts of instruments, machinery or apparatus	no.	20%	10%	free (U.K.)
90.13.90 Other	no.	free		
90.14 Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; range-finders	no.	free		
90.15 Balances of a sensitivity of 50 milligrams or better, with or without their masspieces	no.	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
90.16 Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors:				
90.16.10 Drawing, marking-out and mathematical calculating instruments	no.	5%		
90.16.20 Measuring or checking instruments, appliances and machines, whether or not optical:				
.10 Straight edged levels, of a f.o.b. price not exceeding R10 each and of a length exceeding 300 mm	no.	23%		20% (U.K.; Canada)
.15 Micrometers, callipers, gauges, tape measures, measuring rods and the like, bubble levels (excluding those mentioned in subheading No. 90.16.20.10) and plumbines	no.	3%		free (U.K.; Canada)
.20 Measuring and checking machines	no.	5%	3%	free (U.K.)
.90 Other	no.	5%		
90.16.90 Other	no.	5%		
90.17 Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments):				
90.17.10 Electro-medical apparatus	no.	free		
90.17.20 Hypodermic needles (including dental injection needles):				
.10 Without hubs	no.	15%		
.90 Other	no.	42c per 100		
90.17.30 Disposable hypodermic syringes of artificial plastic material, with or without needles (excluding those filled with injectable preparations)	no.	25%		
90.17.90 Other	no.	free		
90.18 Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators)	no.	free		
90.19 Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; deaf-aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:				
90.19.10 Deaf-aids	no.	free		
90.19.90 Other	no.	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
90.20 Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radio-therapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like	no.	free		
90.21 Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	no.	free		
90.22 Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	no.	free		
90.23 Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments	no.	free		
90.24 Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14:				
90.24.10 Thermostats identifiable for use solely or principally with electro-thermic domestic appliances	no.	20%		15% (U.K.; Canada)
90.24.90 Other	no.	free		
90.25 Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers, including exposure meters, calorimeters); microtomes	no.	free		
90.26 Gas, liquid and electricity supply or production meters; calibrating meters therefor:				
90.26.10 Electricity supply meters of less than 50 A	no.	25c each		free (U.K.)
90.26.20 Electricity supply meters of 50 A or more but not more than 100 A	no.	50c each		free (U.K.)
90.26.30 Electricity supply meters of more than 100 A	no.	100c each		free (U.K.)
90.26.40 Gas supply or production meters	no.	5%		free (U.K.; Canada)
90.26.50 Water supply meters for use with piping with an inside diameter not exceeding 25,4 mm	no.	20% plus 30c each		20% (U.K.; Canada)

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
90.26.60 Water supply meters for use with piping with an inside diameter of more than 25,4 mm but not exceeding 152,4 mm	no.	25%		20% (U.K.; Canada)
90.26.70 Water supply meters for use with piping with an inside diameter of more than 152,4 mm	no.	5%		free (U.K.; Canada)
90.26.90 Other supply or production meters	no.	20%		
90.26.99 Calibrating meters	no.	free		
90.27 Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (excluding articles falling within heading No. 90.14); stroboscopes:				
90.27.10 Production counters	no.	free		
90.27.20 Motor cycle speedometers	no.	20%		15% (U.K.)
90.27.30 Tachometers and stroboscopes	no.	free		
90.27.40 Rail locomotive speed indicators	no.	5%		free (U.K.)
90.27.90 Other	no.	20%		
90.28 Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:				
90.28.10 Balancing machines and similar measuring and checking machines	no.	5%	3%	free (U.K.)
90.28.20 Ammeters and voltmeters, of a kind designed for installation in machines or apparatus	no.	10%		
90.28.90 Other	no.	free		
90.29 Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28:				
90.29.10 Parts or accessories suitable for use with water supply meters for use with piping with an inside diameter not exceeding 152,4 mm		25%		20% (U.K.; Canada)
90.29.20 Parts or accessories suitable for use solely or principally with other water supply meters, with gas meters or with steam supply meters		5%		free (U.K.; Canada)
90.29.30 Parts or accessories suitable for use solely or principally with electricity supply meters		5%		free (U.K.)
90.29.90 Other		free		

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

NOTES:

- 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.
- Headings Nos. 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

3. This Chapter does not cover parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified under heading No. 39.07). The Chapter also excludes counterpieces, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock or watch springs are to be classified as clock or watch parts (heading No. 91.11).
4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.
5. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
91.01 Pocket-watches, wrist-watches and other watches, including stop-watches	no.	10%			
91.02 Clocks with watch movements (excluding clocks of heading No. 91.03)	no.	10%			
91.03 Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	no.	10%			
91.04 Other clocks:					
91.04.10 Tower clocks	no.	free			
91.04.90 Other	no.	10%			
91.05 Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time:					
91.05.10 Pigeon timing clocks	no.	free			
91.05.90 Other	no.	20%			
91.06 Time switches with clock or watch movement (including secondary movement) or with synchronous motor	no.	5%		free (U.K.)	
91.07 Watch movements (including stop-watch movements), assembled	no.	10%			
91.08 Clock movements, assembled	no.	10%			
91.09 Watch cases and parts of watch cases	no.	10%			
91.10 Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	no.	10%			
91.11 Other clock and watch parts		10%			

CHAPTER 92

MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS;
TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS,
MAGNETIC; PARTS AND ACCESSORIES OF SUCH ARTICLES

NOTES:

1. This Chapter does not cover the following:

- (a) Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified under heading No. 39.07);

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

- (c) Microphones, amplifiers, loudspeakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter; sound recorders or reproducers combined with a radio or television receiver (heading No. 85.15);
- (d) Brushes (for cleaning musical instruments) falling within heading No. 96.02;
- (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).
2. Bows and sticks and similar devices used in playing the musical instruments of headings Nos. 92.02 and 92.06 imported with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified under the same heading as the relative instruments. Perforated music rolls (heading No. 92.10) and gramophone records and the like (heading No. 92.12) imported with an instrument are to be treated as separate articles and not as forming a part of such instrument.
3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
92.01 Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps (excluding aeolian harps):				
92.01.10 Grand pianos	no.	5%		
92.01.20 Pianos (excluding grand pianos)	no.	10%		
92.01.30 Harpsichords and other keyboard stringed instruments	no.	5%		
92.01.40 Harps	no.	5%		
92.02 Other string musical instruments	no.	5%		
92.03 Pipe and reed organs, including harmoniums and the like:				
92.03.10 Pipe organs	no.	10%		
92.03.90 Other	no.	5%		
92.04 Accordions, concertinas and similar musical instruments; mouth organs	no.	5%		
92.05 Other wind musical instruments	no.	5%		
92.06 Percussion musical instruments (for example, drums, xylophones, cymbals, castanets):				
92.06.10 Carrillons for public buildings	no.	free		
92.06.90 Other	no.	5%		
92.07 Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	no.	5%		
92.08 Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes):				
92.08.10 Musical instruments	no.	5%		
92.08.90 Other	no.	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
92.09 Musical instrument strings	no.	5%		
92.10 Parts and accessories of musical instruments (excluding strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds:				
92.10.10 Parts of pipe organs (excluding organ pipes of metal)		10%		
92.10.20 Organ pipes of metal		free		
92.10.30 Parts of other musical instruments		5%		
92.10.90 Other		20%		
92.11 Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic:				
92.11.10 Electric gramophones, disc type	no.	10%		
92.11.20 Gramophones (excluding electric)	no.	10%		
92.11.30 Coin operated sound reproduction machines	no.	40%		
92.11.40 Record-players and automatic record-changers:				
.10 Mounted in cabinets or the like	no.	20%		
.90 Other	no.	10%		
92.11.50 Other apparatus capable of sound reproduction only	no.	20%		
92.11.90 Other	no.	10%		
92.12 Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:				
92.12.10 Gramophone recordings (disc type) on polyvinyl chloride or similar plastic film or sheet, whether or not laminated or supported	no.	35%		
92.12.20 Gramophone recordings (disc type) of other material	no.	10%		
92.12.30 Matrices for the production of records	no.	free		
92.12.60 Sound recordings on tape or wire, put up in cassettes for use with electric gramophones (excluding disc type) and other machines capable of sound reproduction only	no.	20%		
92.12.70 Other prepared sound and similar recording media	no.	10%		
92.12.90 Other	no.	20%		
92.13 Other parts and accessories of apparatus falling within heading No. 92.11		10%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

SECTION XIX

ARMS AND AMMUNITION; PARTS THEREOF

CHAPTER 93

ARMS AND AMMUNITION; PARTS THEREOF

NOTES:

1. This Chapter does not cover the following:

- (a) Goods falling within Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified under heading No. 39.07);
- (c) Armoured fighting vehicles (heading No. 87.08);
- (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90);
- (e) Bows, arrows, fencing foils or toys falling within Chapter 97; or
- (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06).

2. In heading No. 93.07, the reference to "parts thereof" is to be taken not to include radio or radar apparatus of heading No. 85.15.

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

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
93.01 Swords, cutlasses, bayonets and other side-arms and parts thereof; scabbards and sheaths, for side-arms	no.	20%		
93.02 Revolvers and pistols, being firearms	no.	15% plus 50c each		
93.03 Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (excluding revolvers and pistols):				
93.03.10 Rifles, carbines and muskets	no.	15% plus 200c each		
93.03.90 Other	no.	20%		
93.04 Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:				
93.04.10 Single barrel rifles of a calibre not exceeding 5,6 mm	no.	150c each		
93.04.20 Double barrel rifles of a calibre not exceeding 5,6 mm	no.	200c each		
93.04.30 Single barrel rifles of a calibre exceeding 5,6 mm	no.	15% plus 200c each		
93.04.40 Double barrel rifles of a calibre exceeding 5,6 mm	no.	15% plus 300c each		
93.04.50 Single barrel shot guns of a calibre not exceeding 10,67 mm	no.	150c each		
93.04.60 Double barrel shot guns of a calibre not exceeding 10,67 mm	no.	200c each		
93.04.70 Single barrel shot guns of a calibre exceeding 10,67 mm	no.	15% plus 200c each		
93.04.80 Double barrel shot guns of a calibre exceeding 10,67 mm	no.	15% plus 300c each		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
93.04.90 Combination shot guns and rifles, of a calibre not exceeding 10,67 mm and 5,6 mm, respectively	no.	200c each		
93.04.95 Combination shot guns and rifles, of a calibre exceeding 10,67 mm or 5,6 mm, respectively	no.	15% plus 300c each		
93.04.97 Captive-bolt humane killers or stunners	no.	free		
93.04.98 Line-throwing guns	no.	free		
93.04.99 Other	no.	20%		
93.05 Arms of other descriptions, including air, spring and similar pistols, rifles and guns:				
93.05.10 Air, spring and similar pistols, rifles and guns	no.	15%	10%	
93.05.90 Other	no.	20%		
93.06 Parts of arms, including gun barrel blanks, but not including parts of side-arms:				
93.06.10 Parts of air, spring and similar pistols, rifles and guns		15%	10%	
93.06.20 Barrels for single barrel rifles of a calibre not exceeding 5,6 mm and for single barrel shot guns of a calibre not exceeding 10,67 mm	no.	150c per barrel		
93.06.30 Barrels for double barrel rifles of a calibre not exceeding 5,6 mm and for double barrel shot guns of a calibre not exceeding 10,67 mm	no.	100c per barrel		
93.06.40 Barrels for single barrel rifles of a calibre exceeding 5,6 mm and for single barrel shot guns of a calibre exceeding 10,67 mm	no.	15% plus 200c per barrel		
93.06.50 Barrels for double barrel rifles of a calibre exceeding 5,6 mm and for double barrel shot guns of a calibre exceeding 10,67 mm	no.	15% plus 150c per barrel		
93.06.60 Barrels for combination shot guns and rifles, of a calibre not exceeding 10,67 mm and 5,6 mm, respectively	no.	100c per barrel		
93.06.70 Barrels for combination shot guns and rifles, of a calibre exceeding 10,67 mm or 5,6 mm, respectively	no.	15% plus 150c per barrel		
93.06.80 Barrels for revolvers and pistols falling within heading No. 93.02	no.	15% plus 50c per barrel		
93.06.90 Other parts		20%		
93.07 Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition:				
93.07.10 Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof	kg	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Pre-ferential
93.07.20 Cartridges (blank) suitable for use in captive-bolt humane killers or stunners	kg	free		
93.07.30 Cartridges not exceeding 5,6 mm calibre, rimfire type	kg	35%		
93.07.31 Rivet gun cartridges not exceeding 6,35 mm calibre, rimfire type	kg	35%		
93.07.32 Shotgun cartridges	kg	30%		
93.07.40 Cartridge cases and other parts of cartridges not exceeding 5,6 mm calibre and not exceeding 6,35 mm calibre rivet gun cartridges, rimfire type	kg	35%		
93.07.41 Cartridge cases, wads and other parts of shotgun cartridges (excluding lead shot)	kg	30%		
93.07.42 Other cartridge cases, wads and other parts of ammunition	kg	20%		
93.07.50 Slugs, pellets and darts	kg	20%		
93.07.90 Other ammunition	kg	20%		
93.07.99 Lead shot prepared for ammunition	kg	30%		

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FURNITURE AND PARTS THEREOF; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED OR INTERNALLY FITTED FURNISHINGS

NOTES:

1. This Chapter does not cover the following:

- (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62;
- (b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings; these are classified according to the constituent material (for example, in heading No. 44.27, 70.14 or 83.07);
- (c) Articles of stone, ceramic or any other material referred to in Chapter 68 or 69, used as seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69);
- (d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)), falling within heading No. 70.09;
- (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified under heading No. 39.07); and safes falling within heading No. 83.03;
- (f) Furniture specially designed as parts of refrigerators of heading No. 84.15; furniture specially designed for sewing machines (heading No. 84.41);
- (g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15);
- (h) Dentists' spittoons falling within heading No. 90.17;
- (i) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13; or
- (l) Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for games (heading No. 97.04) or for conjuring tricks (heading No. 97.05).

2. The articles (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.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

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.

3. (a) In this Chapter references to parts of goods do not include references to sheets (whether or not cut to shape but not combined with other parts) of glass (including mirrors) or of marble or other stone.
- (b) Goods described in heading No. 94.04, imported separately, are not to be classified under heading No. 94.01, 94.02 or 94.03 as parts of goods.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
94.01 Chairs and other seats (excluding those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof:				
94.01.10 Chairs upholstered with coated or uncoated seagrass, rattan or wicker	no.	30% or 250c each		
94.01.20 Settees upholstered with coated or uncoated seagrass, rattan or wicker	no.	30% or 400c each		
94.01.30 Motor vehicle furniture and parts thereof	no.	20%		
94.01.90 Other, including parts	no.	25%		
94.02 Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles:				
94.02.10 Chiropractic tables, operating tables, dentists' chairs and hospital beds with mechanical fittings; parts thereof	no.	free		
94.02.50 Other chairs and furniture with mechanical elevating, rotating or reclining movements; parts thereof	no.	25%		
94.02.90 Other	no.	25%		
94.03 Other furniture and parts thereof:				
94.03.10 Filing cabinets; parts thereof:				
.10 Of steel	no.	25%	22,5%	
.90 Other	no.	25%		
94.03.20 Metal bedsteads	no.	20%		
94.03.30 Metal parts of wooden bedsteads		10%		
94.03.40 Metal ice chests; parts thereof	no.	5%		free (Canada)
94.03.41 Wooden ice chests; parts thereof	no.	25%		20% (Canada)
94.03.90 Other	no.	25%		
94.04 Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows):				
94.04.10 Mattress supports	no.	25%		
94.04.20 Innerspring mattresses	no.	25%		
94.04.90 Other	no.	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

CHAPTER 95

ARTICLES AND MANUFACTURES OF CARVING OR MOULDING MATERIAL

NOTES:

This Chapter does not cover the following:

- (a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks);
- (b) Fans or hand screens, non-mechanical (heading No. 67.05);
- (c) Articles falling within Chapter 71 (for example, imitation jewellery);
- (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;
- (e) Articles falling within Chapter 90 (for example, spectacle frames);
- (f) Articles falling within Chapter 91 (for example, clock or watch cases);
- (g) Articles falling within Chapter 92 (for example, musical instruments and parts thereof);
- (h) Articles falling within Chapter 93 (arms and parts thereof);
- (i) Articles falling within Chapter 94 (furniture and parts thereof);
- (k) Brushes, powder-puffs or other articles falling within Chapter 96;
- (l) Articles falling within Chapter 97 (toys, games and sports requisites);
- (m) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs); or
- (n) Collectors' pieces or antiques (Chapter 99).

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
95.01 Worked tortoise-shell and articles of tortoise-shell:				
95.01.10 Rings, bracelets, necklaces, brooches and other articles of personal adornment		25%		
95.01.90 Other		20%		
95.02 Worked mother of pearl and articles of mother of pearl:				
95.02.10 Rings, bracelets, necklaces, brooches and other articles of personal adornment		25%		
95.02.90 Other		20%		
95.03 Worked ivory and articles of ivory:				
95.03.10 Rings, bracelets, necklaces, brooches and other articles of personal adornment		25%		
95.03.90 Other		20%		
95.04 Worked bone (excluding whalebone) and articles of bone (excluding whalebone):				
95.04.10 Rings, bracelets, necklaces, brooches and other articles of personal adornment		25%		
95.04.20 Knitting needles and crochet hooks	kg	free		
95.04.50 Beads, loose or provisionally strung	kg	25% or 1 100c per 100 kg	15% or 730c per 100 kg	
95.04.90 Other		20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
95.05 Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material:				
95.05.10 Rings, bracelets, necklaces, brooches and other articles of personal adornment		25%		
95.05.50 Beads, loose or provisionally strung	kg	25% or 1 100c per 100 kg	15% or 730c per 100 kg	
95.05.90 Other		20%		
95.06 Worked vegetable carving material (for example, corozo) and articles of vegetable carving material:				
95.06.10 Rings, bracelets, necklaces, brooches and other articles of personal adornment		25%		
95.06.50 Beads, loose or provisionally strung	kg	25% or 1 100c per 100 kg	15% or 730c per 100 kg	
95.06.90 Other		20%		
95.07 Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances		20%		
95.08 Moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (excluding gelatin falling within heading No. 35.03) and articles of unhardened gelatin:				
95.08.10 Anti-noise earplugs of wax on a cotton wool support		free		
95.08.20 Artificial honeycombs	kg	free		
95.08.30 Gelatin capsules	kg	10%		
95.08.90 Other		20%		

CHAPTER 96

BROOMS, BRUSHES, FEATHER DUSTERS, POWDER-PUFFS AND SIEVES

NOTES:

1. This Chapter does not cover the following:

- (a) Articles falling within Chapter 71;
- (b) Brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 90.17; or
- (c) Toys (Chapter 97).

2. In heading No. 96.03, the expression "prepared knots and tufts for broom or brush making" is to be taken to apply only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
96.01 Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles	no.	30%			
96.02 Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (excluding roller squeegees) and mops:					
96.02.10 Paint rollers	no.	10%			7% (U.K.; Canada)
96.02.20 Squeegees	no.	20%			
96.02.30 Toilet brushes, clothes brushes and brushes for footwear	no.	15%			
96.02.40 Paint and varnish brushes	no.	15% plus 10c each, plus 5c for each 25 mm or part thereof in excess of a width of 50 mm	15%		
96.02.50 Artists' or signwriters' brushes	no.	15%			
96.02.55 Pipe stem cleaners		20%			
96.02.60 Machine bottle brushes	no.	25%			20% (U.K.)
96.02.70 Parts of agricultural machinery	no.	free			
96.02.75 Parts of portable machine-tools	no.	5%	3%		free (U.K.)
96.02.80 Parts of other industrial or manufacturing machinery	no.	free			
96.02.90 Other, including mops	no.	30%			
96.03 Prepared knots and tufts for broom or brush making	kg	20%			
96.04 Feather dusters	no.	30%			
96.05 Powder-puffs and pads for applying cosmetics or toilet preparations, of any material		20%			
96.06 Hand sieves and hand riddles, of any material	no.	20%			

CHAPTER 97

TOYS, GAMES AND SPORTS REQUISITES; PARTS THEREOF

NOTES:

1. This Chapter does not cover the following:
 - (a) Christmas tree candles (heading No. 34.06);
 - (b) Fireworks or other pyrotechnic articles falling within heading No. 36.05;
 - (c) Yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39, heading No. 42.06 or Section XI;
 - (d) Sports bags or other containers of heading No. 42.02 or 43.03;
 - (e) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61;
 - (f) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62;

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

- (g) Sports footwear (excluding skating boots with skates attached), cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65;
- (h) Climbing-sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);
- (i) Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified under heading No. 39.07);
- (l) Articles falling within heading No. 83.11;
- (m) Sports vehicles (excluding bobsleighs, toboggans and the like) falling within Section XVII;
- (n) Children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No. 87.10);
- (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (p) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04);
- (q) Decoy calls and whistles (heading No. 92.08);
- (r) Arms or other articles of Chapter 93; or
- (s) Racquet strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).
2. The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.
3. In heading No. 97.02 the term "dolls" is to be taken to apply only to such articles as are representations of human beings.
4. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
97.01 Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs:				
97.01.10 Tricycles	no.	20% or 100c each		
97.01.20 Parts:				
.10 Cycle saddles	no.	5%		
.90 Other		15%		
97.01.90 Other	no.	15%		
97.02 Dolls:				
97.02.10 Dolls made wholly or chiefly of rubber or of artificial plastic material:				
.10 Of a f.o.b. price per hundred not exceeding 835c	100	25% plus 200c per 100		
.20 Of a f.o.b. price per hundred exceeding 835c but not exceeding 1 250c	100	25% plus 400c per 100		
.30 Of a f.o.b. price per hundred exceeding 1 250c but not exceeding 2 085c	100	25% plus 600c per 100		
.40 Of a f.o.b. price per hundred exceeding 2 085c	100	25% plus 1 000c per 100		
97.02.20 Dolls of other material	100	25%		
97.02.30 Parts and accessories, of dolls		25%		
97.03 Other toys; working models of a kind used for recreational purposes:				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
97.03.10 Toy animals (excluding those of solid cross-section) and rattles, wholly or chiefly of rubber or of artificial plastic material:				
.10 Of a f.o.b. price per hundred not exceeding 835c	100	25% plus 200c per 100		
.20 Of a f.o.b. price per hundred exceeding 835c but not exceeding 1 250c	100	25% plus 400c per 100		
.30 Of a f.o.b. price per hundred exceeding 1 250c but not exceeding 2 085c	100	25% plus 600c per 100		
.40 Of a f.o.b. price per hundred exceeding 2 085c	100	25% plus 1 000c per 100		
97.03.15 Toys, wholly or chiefly of rubber or of artificial plastic material (excluding toy balloons and toys falling within sub-heading No. 97.03.10):				
.10 Wholly or chiefly of artificial plastic material	no.	35%		
.20 Wholly or chiefly of rubber	no.	25%		
97.03.20 Toys made wholly or chiefly of wood	no.	25%		
97.03.30 Toys made wholly or chiefly of metal	no.	25%		
97.03.40 Toy balloons of a f.o.b. price per hundred not exceeding 20c	100	25c per 100		
97.03.41 Toy balloons of a f.o.b. price per hundred exceeding 20c	100	25% or 90c per 100		
97.03.90 Other toys	no.	25%		
97.03.95 Parts and accessories, of toys		25%		
97.03.97 Engines for model aircraft	no.	10%		
97.03.98 Working models of a kind used for outdoor recreation	no.	15%	10%	
97.03.99 Working models of a kind used for indoor recreation	no.	25%		
97.04 Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):				
97.04.10 Machines for games of skill or chance	no.	30%		
97.04.20 Playing cards of a kind commonly used for playing whist or bridge or similar card games	pack	30% plus 7,5c per pack		
97.04.30 Boards and requisites, for draughts, ludo and similar parlour games	no.	35%		
97.04.90 Other	no.	25%		
97.05 Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor):				

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
97.05.10 Christmas stockings; Christmas crackers	kg	30% or 725c per 100 kg		
97.05.90 Other	kg	30%		
97.06 Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (excluding articles falling within heading No. 97.04):				
97.06.10 Tennis balls	no.	20%		
97.06.20 Golf balls	no.	25%		
97.06.40 Tennis racquets and frames; cricket bats; hockey sticks; golf clubs	no.	20%	15%	
97.06.50 Children's playground equipment		20%		
97.06.60 Inflatable, of artificial plastic material	no.	40%	10%	
97.06.70 Gymnastic equipment	no.	15%		
97.06.90 Other	no.	15%	10%	
97.07 Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites:				
97.07.10 Fish-hooks		15%	free	
97.07.20 Fishing reels	no.	15%	10%	
97.07.30 Line fishing rods	no.	15%	10%	
97.07.40 Fishing tackle, of cordage, suitable for catching tuna		5%		
97.07.90 Other		15%	10%	
97.08 Roundabouts, swings, shooting galleries and other fairground amusements; travel- ling circuses, travelling menageries and travelling theatres		20%		

CHAPTER 98

MISCELLANEOUS MANUFACTURED ARTICLES

NOTES:

- This Chapter does not cover the following:
 - Eye-brow and other cosmetic pencils (heading No. 33.06);
 - Buttons, studs, cuff-links or other articles of a kind described in heading No. 98.01 or 98.12, if made wholly or partly of precious metal or rolled precious metal (subject to the provisions of Note 2(a) to Chapter 71) or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71);
 - Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified under heading No. 39.07);
 - Mathematical drawing pens (heading No. 90.16); or
 - Toys falling within Chapter 97.
- Subject to Note 1 above, the headings of this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).
- Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.
- For the purposes of heading No. 98.01:
 - The expression "size" shall be taken to be equal to the maximum cross measurement in millimetres of any button, expressed to the nearest half-millimetre; and
 - If buttons are put up on cards which are designed or marked to be cut up into smaller cards, each such smaller card shall, for the purposes of calculating the duty, be deemed to be a separate card.

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
98.01 Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:					
98.01.10 Button moulds	kg	free			
98.01.20 Parts of buttons	kg	free			
98.01.30 Buttons of metal (covered or uncovered):					
.10 Of a kind with rings or shanks, uncovered	1 000	15%			
.90 Other	1 000	free			
98.01.40 Moulded buttons of phenol or urea formaldehyde plastic material, suitable for use with men's or boys' outer garments:					
.10 Of a f.o.b. price per hundred not exceeding 14c	1 000	35c per 1 000 plus 5%	17c per 1 000		
.20 Of a f.o.b. price per hundred exceeding 14c	1 000	free			
98.01.50 Moulded buttons of other artificial plastic material, suitable for use with men's or boys' outer garments:					
.10 Of a f.o.b. price per hundred not exceeding 17c	1 000	140c per 1 000 plus 5%	105c per 1 000		
.20 Of a f.o.b. price per hundred exceeding 17c but not exceeding 26c	1 000	70c per 1 000 plus 5%	50c per 1 000		
.30 Of a f.o.b. price per hundred exceeding 26c	1 000	free			
98.01.70 Buttons of leather or of composition leather	1 000	free			
98.01.80 Buttons of other kinds, put up on cards, with a size:					
.10 Not exceeding 14	1 000	25% or 420c per 1 000 or 5c per card			
.20 From 14,5 to 23 inclusive	1 000	25% or 830c per 1 000 or 5c per card			
.30 Exceeding 23	1 000	25% or 1 670c per 1 000 or 5c per card			
98.01.85 Buttons of other kinds, put up on supports other than cards, with a size:					
.10 Not exceeding 14	1 000	25% or 420c per 1 000			
.20 From 14,5 to 23 inclusive	1 000	25% or 830c per 1 000			
.30 Exceeding 23	1 000	25% or 1 670c per 1 000			

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	III Rate of Duty		V Pre-ferential
		General	M.F.N.	
98.01.90 Other buttons, not put up on supports and button blanks, with a size:				
.10 Not exceeding 12,5	1 000	25% or 11c per size per 1 000		
.20 From 13 to 18 inclusive	1 000	25% or 16c per size per 1 000		
.30 From 18,5 to 24 inclusive	1 000	25% or 22c per size per 1 000		
.40 From 24,5 to 32 inclusive	1 000	25% or 27c per size per 1 000		
.50 Exceeding 32	1 000	25% or 33c per size per 1 000		
98.01.95 Press-fasteners, including snap-fasteners and press-studs; blanks and parts thereof	kg	20%		
98.01.99 Studs and cuff-links; blanks and parts thereof		20%		
98.02 Slide fasteners and parts thereof:				
98.02.10 Slide fasteners, including plastic slide fasteners	m	50% or 1 090c per 100 m	25% or 820c per 100 m	
98.02.15 Scoops for slide fasteners, consisting of a textile core covered with spiral of plastic monofil material, not mounted on tape		15%		
98.02.20 Slide fastener chains or stringers:				
.10 Single	m	50% or 410c per 100 m	25% or 275c per 100 m	
.20 Double	m	50% or 820c per 100 m	25% or 550c per 100 m	
98.02.30 All metal parts		15%		
98.02.90 Other parts		50%	25%	
98.03 Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof (excluding those falling within heading No. 98.04 or 98.05):				
98.03.10 Ball point pens and pencils	100	15% or 165c per 100		
98.03.20 Parts and fittings of ball point pens and pencils:				
.10 Caps, barrels or refills	no.	15% or 50c per 100		
.90 Other		15%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
98.03.30 Fountain pens including sets	no.	20%	17.5%	
98.03.90 Other	no.	20%		
98.04 Pen nibs and nib points		20%		
98.05 Pencils (excluding pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks:				
98.05.10 Blacklead pencils; copying pencils	no.	15%	10%	
98.05.20 Crayons and pastels		20%		
98.05.30 Writing and drawing chalk		20%		
98.05.90 Other		20%		
98.06 Slates and boards, with writing or drawing surfaces, whether framed or not	no.	free		
98.07 Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks:				
98.07.10 Date stamps	no.	15%		
98.07.20 Numbering stamps	no.	5%		
98.07.90 Other	no.	20%		
98.08 Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes		20%		
98.09 Sealing wax (including bottle-sealing wax) in sticks, in cakes or in similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing	kg	20%		
98.10 Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof (excluding flints and wicks)	no.	20%		
98.11 Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette-holders and parts thereof	no.	20%		
98.12 Combs, hair-slides and the like:				
98.12.10 Toilet combs of all kinds:				
.10 Metal combs of a length not exceeding 75 mm	no.	free		
.90 Other	no.	25%		
98.12.20 Dress combs of all kinds	no.	20%		
98.12.30 Hair-slides and the like	no.	20%		
98.13 Corset busks and similar supports for articles of apparel or clothing accessories		20%		
98.14 Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	no.	20%		
98.15 Vacuum flasks and other vacuum vessels, complete with cases; parts thereof (excluding glass inner)	no.	30%		
98.16 Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	no.	20%		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

CHAPTER 99

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

NOTES:

1. This Chapter does not cover the following:
 - (a) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No. 49.07);
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.12); or
 - (c) Pearls or precious or semi-precious stones (heading No. 71.01 or 71.02).
2. For the purposes of heading No. 99.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading No. 99.03 is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.
4. (a) Subject to Notes 1 to 3 above, articles falling within headings of this Chapter are to be classified under whichever of those headings is appropriate and not in any other heading of this Schedule.
 (b) Heading No. 99.06 is to be taken not to apply to articles falling within any of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
99.01 Paintings, drawings and pastels, executed entirely by hand (excluding industrial drawings falling within heading No. 49.06 and excluding hand-painted or hand-decorated manufactured articles)	no.	free		
99.02 Original engravings, prints and lithographs	no.	free		
99.03 Original sculptures and statuary, in any material	no.	free		
99.04 Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined		free		
99.05 Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest		free		
99.06 Antiques of an age exceeding 100 years	no.	free		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

PART 2

ORDINARY EXCISE DUTIES, AND ORDINARY CUSTOMS DUTIES
ON IMPORTED GOODS OF THE SAME CLASS OR KIND

NOTES:

1. Any duty specified in this Part in respect of any goods as a suspended duty shall be payable on entry for home consumption of such goods to the extent specified to be in operation in respect of such goods.
2. For the purpose of determining the rate of duty in tariff item 104.10.20, beer which has been cleared from one customs and excise manufacturing warehouse to another such warehouse shall, subject to such conditions as the Secretary may in each case impose, be deemed to have been cleared from that warehouse where liability for duty thereon commences in terms of section 44 (2).
3. For the purposes of tariff item 104.10.20 the expression "financial year" means the period from the 1st April in one year to the 31st March in the next year.
4. If any excisable goods classified in tariff item 104.20.10 or 104.20.20 are mixed, such mixture shall be classified under the tariff item relating to the constituent in respect of which the higher rate of duty applies.
5. If any goods mentioned in tariff item 105.05.10 or 105.10.10 are mixed under rebate of duty with one or more of the following goods classified in the tariff headings or tariff items stated hereunder, such mixture shall be classified under item 105.05.10—
 - (a) spirits manufactured in the Republic and classified in tariff item 104.20;
 - (b) goods classified in tariff item 105.10.10;
 - (c) goods classified in tariff heading No. 27.07.50 or 27.10.20.

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
104.05	22.01 Waters, including spa waters and aerated waters;		
	22.02 Lemonade, flavoured spa waters and flavoured aerated waters; other non-alcoholic beverages (excluding fruit and vegetable juices falling within tariff heading No. 20.07):		
.10	Mineral waters, including spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution	176c per 100 litres	176c per 100 litres
.20	Lemonade and flavoured mineral waters, in- cluding flavoured spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution	176c per 100 litres	176c per 100 litres
.30	Non-alcoholic beverages not elsewhere specified or included in this tariff item, put up in closed bottles or other closed containers for drinking without dilution	176c per 100 litres	176c per 100 litres
104.10	22.03 Beer made from malt:		
.10	Of a relative density before fermentation not exceeding 1 040° Plus a suspended duty of: In operation Maximum rate	1 527c per 100 litres Nil 275c per 100 litres	1 526c per 100 litres Nil 275c per 100 litres
.20	Of a relative density before fermentation exceeding 1 040° but not exceeding 1 050°, which is cleared ex any customs and excise manufacturing warehouse for any purpose during any financial year, or which is imported into the Republic, or which is illicit beer:		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Customs
104.10	<i>Continued</i>		
	(1) On the first 4 500 000 litres or any quantity less than 4 500 000 litres so cleared during a financial year	1 802c per 100 litres	—
	(2) On the quantity so cleared during a financial year which is more than 4 500 000 litres but not exceeding 9 000 000 litres	1 934c per 100 litres	—
	(3) On the quantity so cleared during a financial year which is more than 9 000 000 litres but not exceeding 18 000 000 litres	2 066c per 100 litres	—
	(4) On the quantity so cleared during a financial year which is more than 18 000 000 litres but not exceeding 27 000 000 litres	2 198c per 100 litres	—
	(5) On the quantity so cleared during a financial year which is more than 27 000 000 litres but not exceeding 36 000 000 litres	2 330c per 100 litres	—
	(6) On the quantity so cleared during a financial year which is more than 36 000 000 litres	2 462c per 100 litres	—
	(7) If duty is paid on illicit beer	2 462c per 100 litres	—
	(8) If imported	—	1 780c per 100 litres
.30	Of a relative density before fermentation exceeding 1 050°	2 561c per 100 litres	2 000c per 100 litres
	Plus, for every degree of relative density before fermentation exceeding 1 080°	22c per 100 litres	22c per 100 litres
104.15	22.05 Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol; 22.06 Vermouths, and other wines of fresh grapes flavoured with aromatic extracts; 22.07 Raisin wine, industrial grape syrup and industrial "moskonfyt", with fermentation arrested by the addition of alcohol:		
.10	Unfortified still wine	132c per 100 litres	132c per 100 litres
.40	Fortified still wine	1 518c per 100 litres	1 518c per 100 litres
.70	Sparkling wine (excluding champagne)	3 124c per 100 litres	3 124c per 100 litres
104.20	22.08 Ethyl alcohol or neutral spirits, undenatured, of a strength of not less than 80 per cent alcohol by volume; denatured spirits (including ethyl alcohol and neutral spirits) of any strength; 22.09 Spirits (excluding those of heading No. 22.08):		
.10	Wine spirits, manufactured in the Republic by the distillation of wine	46 700c per 100 litres of absolute alcohol	—
.20	Other spirits, manufactured in the Republic	51 517c per 100 litres of absolute alcohol	—
	Plus a suspended duty in respect of spirits obtained by the distillation of any sugar cane product:		
	In operation	2 926c per 100 litres of absolute alcohol	—

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.20	<i>Continued</i>		
	Maximum rate	3 850c per 100 litres of absolute alcohol	—
.30	Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and in compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent alcohol by volume	—	37 087c per 100 litres of absolute alcohol or 16 806c per 100 litres
.40	Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring ingredients	—	37 087c per 100 litres of absolute alcohol
104.25	22.10 Vinegar substitutes; 29.14 Acetic acid (including pyroligneous acid):		
.10	Vinegar substitutes	506c per 100 litres	506c per 100 litres
.20	Acetic acid (including pyroligneous acid)	6 500c per 100 kg	6 500c per 100 kg
104.30	24.02 Manufactured tobacco:		
.10	Cigars	110c per kg net	132c per kg net
.20	Cigarettes	6c per 10 cigarettes (stamp duty) plus 56c per kg tobacco content	6c per 10 cigarettes (stamp duty) plus 56c per kg tobacco content
	Plus, in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg per 1 000 cigarettes	298c per kg tobacco content	298c per kg tobacco content
.30	Cigarette tobacco	6c per 50 g or fraction thereof (stamp duty) plus 213c per kg tobacco	6c per 50 g or fraction thereof (stamp duty) plus 213c per kg tobacco
	Plus a suspended duty of:		
	In operation	Nil	Nil
	Maximum rate	73c per kg tobacco	73c per kg tobacco
.40	Pipe tobacco	73% with a minimum of 40c per kg net	—
105.00	MINERAL PRODUCTS		
105.05	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:		
.10	Petrol and aviation spirit	2 162c per 1 000 litres	2 162c per 1 000 litres
.20	Aviation kerosene, power kerosene and illuminating or heating kerosene	2 983c per 1 000 litres	2 983c per 1 000 litres
.30	Distillate fuels (for example, gas oil and diesel oil)	2 983c per 1 000 litres	2 983c per 1 000 litres

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
105.05—	<i>Continued</i>		
.40	Residual fuel oils	2 983c per 1 000 litres	2 983c per 1 000 litres
105.10	27.10 Petroleum oils and oils obtained from bituminous minerals:		
.10	Petrol, aviation spirit and aviation kerosene	3 075c per 1 000 litres	3 075c per 1 000 litres
.20	Power kerosene and illuminating or heating kerosene	2 983c per 1 000 litres	2 983c per 1 000 litres
.30	Distillate fuels (for example, gas oil and diesel oil)	2 983c per 1 000 litres	2 983c per 1 000 litres
.40	Residual fuel oils	2 983c per 1 000 litres	2 983c per 1 000 litres
.50	Base oils for prepared lubricating oil and base oils in prepared lubricating oil manufactured in the Republic (excluding such oils obtained from re-refining of used lubricating oil or other used oil in the Republic)	20c per 100 litres	20c per 100 litres
117.00	VEHICLES		
117.05	87.02 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles	42c per kg and in addition, in respect of every 25 kg or part thereof in excess of a mass of 1 680 kg of each motor car or vehicle, 5c per kg on the full mass of the motor car or vehicle: Provided that the total duty in respect of any motor car or vehicle shall not exceed R3 500	—

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

PART 3

AMENDMENTS TO PART 3 OF SCHEDULE NO. 1 TO THE CUSTOMS AND EXCISE ACT, 1964.

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, un-ground By the substitution for tariff heading No. 09.10 of the following: "09.10 Thyme, saffron and bay leaves; other spices (excluding turmeric)	10% 10%
135.00	By the substitution in tariff headings Nos. 27.07 and 27.10 for the expression "1 gal. or 10 lb." of the expression "5 litres or 5 kg".	
136.00	By the substitution for tariff heading No. 32.09 of the following: "32.09 Varnishes and lacquers; distempers; paints and enamels (excluding aluminium paste not packed for retail sale); pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; dyes or other colouring matter in forms or packings of a kind sold by retail (excluding pearl essence, special dyes of a kind for laboratory use and household blue) By the substitution for tariff heading No. 33.06 of the following: "33.06 Perfumery, cosmetics and toilet preparations (excluding barrier cream in packings of 5 kg or more) By the substitution in tariff heading No. 34.03 for the expression "1 gal. or 10 lb." of the expression "5 litres or 5 kg". 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	15% 30%
137.00	By the substitution for the heading of tariff heading No. 39.07 of the following: "Articles of artificial resins and plastic materials, cellulose esters and ethers (excluding building fixtures, floor coverings, articles of apparel and clothing accessories, articles for electric lighting, handles for tools, knives, forks and the like, transmission and conveyor belts and belting, articles for commercial and industrial packaging, sausage casings, hand knitting needles and crochet hooks, buildings, medical apparatus and equipment, solid tyres for wheels of all kinds, carry-cots and articles of a type for use in industry):" By the substitution for paragraph (3) of tariff heading No. 39.07 of the following: "(3) Spools and reels, for film (4) Other By the deletion of tariff heading No. 40.13.	30% 15% 15%
138.00	By the substitution for tariff heading No. 43.03 of the following: "43.03 Articles of furskin: (1) Trunks, suit-cases, hat-boxes, travelling-bags, rucksacks, shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers (2) Other (excluding wooldusters, parts of paint rollers and other articles for use in machinery or appliances)	15% 30%

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sale Duty
148.00—	<i>Continued</i> 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%"
149.00	By the substitution in tariff heading No. 93.02 for the expression ".22 inch" of the expression "5,6 mm".	
150.00	By the substitution in tariff heading No. 98.12 for the expression "3 in." of the expression "75 mm".	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

Schedule No. 2

AMENDMENT TO SCHEDULE NO. 2 TO THE CUSTOMS AND EXCISE ACT, 1964.

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
Note 5	By the substitution for Note 5 of the following: "5. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or subheading."		
203.01	By the substitution for tariff heading No. 15.08 of the following: "15.08 Epoxidised vegetable oils	300-399	U.S.A."
205.03	By the substitution for item 205.03 of the following: "205.03 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes Note: The amount of ordinary anti-dumping duty payable under tariff heading No. 27.13 shall not exceed the difference between R115 per 1 000 kg and the actual f.o.b. price plus insurance and freight per 1 000 kg 27.13 (1) Paraffin wax of which the f.o.b. price plus insurance and freight is less than R115 per 1 000 kg (2) Scale wax containing not more than 6 per cent by mass of oil and of which the f.o.b. price plus insurance and freight is less than R115 per 1 000 kg 27.14 Petroleum bitumen 27.15 Bitumen and asphalt, natural 27.16 Bituminous emulsions	401 401 401	Indonesia Malaysia Singapore U.S.A. Indonesia Malaysia Singapore U.S.A. Italy Italy Italy"
206.02	By the substitution for tariff heading No. 29.14 of the following: "29.14 (1) Sodium acetate (2) Butyl acetates of a f.o.b. price per 1 000 kg not exceeding R176	401	U.K. W. Germ. U.S.A."
	By the substitution for tariff heading No. 29.15 of the following: "29.15 Dibutyl phthalate	300-399	Belgium Italy Norway U.K. W. Germ."
206.03	By the substitution in the Afrikaans text of paragraphs (7) and (8) of tariff heading No. 30.03 for the word "verdowningsmiddels" in both cases of the word "narkosemiddels".		
206.05	By the substitution in the Afrikaans text of tariff heading No. 32.11 for the word "sink-naftanaat" of the word "sinknaftanaat".		
206.09	By the substitution in the Afrikaans text of the heading of the item for the word "Springstowwe" of the words "Ontploffbare stowwe".		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
206.11	<p>By the substitution in the English text of paragraph (1) of tariff heading No. 38.11 for the word "trichlorodi(chlorophenyl)-ethane" of the word "trichlorodi(chlorophenyl)ethane".</p> <p>By the substitution in the English text of paragraph (2) of tariff heading No. 38.11 for the words "phosphoro thioate" of the word "phosphorothioate".</p>		
207.01	<p>By the substitution in the Afrikaans text of the heading of tariff heading No. 39.02 for the word "kopolimerisasie-produkte" of the word "kopolimerisasieprodukte".</p> <p>By the substitution for the heading of paragraph (1) (a) of tariff heading No. 39.02 of the following: "With a relative density not exceeding 0,940:"</p> <p>By the substitution for paragraph (3) (d) of tariff heading No. 39.02 of the following: "(d) Sheet, film and foil (not pressure-sensitive), of a thickness not exceeding 1,27 mm (excluding unprinted sheet, film and foil, of a thickness not exceeding 0,05 mm)</p> <p>By the substitution for paragraph (6) of tariff heading No. 39.02 of the following: "(6) Tubes classified under subheading No. 39.02.90.40 of Schedule No. 1</p> <p>By the substitution for the names of territories appearing in Column IV against paragraph (1) of tariff heading No. 39.03 of the following:</p> <p>By the substitution for tariff heading No. 39.07 of the following: "39.07 Bags of polyethylene, of a size, in the flat, not exceeding 45 cm by 25 cm, of a kind used for the packing of bread</p>		<p>Austria E. Germ. Italy U.K. W. Germ."</p> <p>Austria Italy U.K. W. Germ."</p> <p>"Denmark Japan Swit. U.K. U.S.A."</p> <p>Japan"</p>
207.02	<p>By the substitution in tariff heading No. 40.02 for the word "weight" of the word "mass".</p> <p>By the substitution in paragraphs (1) and (2) of tariff heading No. 40.09 for the expression "3 in." in both cases of the expression "76,2 mm".</p>		
208.01	<p>By the insertion before item 208.02 of the following: "208.01 Raw hides and skins (excluding furskins) and leather 41.08 Imitation patent leather</p>		Brazil"
210.02	<p>By the substitution for paragraph (3) of tariff heading No. 48.01 of the following: "(3) Paper (excluding cigarette paper and those mentioned in paragraphs (1) and (2)) of a basis mass of less than 35 g/m² (4) Printing paper (excluding newsprint paper) and writing paper, being paper of a kind suitable for printing or writing, containing less than 60 per cent mechanical wood pulp (percentage of the fibrous content), of a basis mass of not less than 35 g/m² but not exceeding 250 g/m² and of a f.o.b. price per 1 000 kg not exceeding R310</p>		<p>Sweden U.S.A. W. Germ."</p>

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
210.02—	<p><i>Continued</i></p> <p>By the substitution in paragraph (1) of tariff heading No. 48.15 for the expression "12 in." of the expression "30,5 cm".</p> <p>By the insertion after paragraph (2) of tariff heading No. 48.15 of the following:</p> <p>"(3) Gummed paper</p>		Norway"
211.04	By the substitution in the English text of tariff headings Nos. 53.11, 53.12 and 53.13 for the word "haircanvas" in each case of the words "hair canvas".		
211.05	By the substitution for tariff heading No. 54.05 of the following:		
	"54.05 Woven fabrics of flax, of a mass per m ² exceeding 340 g, commonly known as canvas or duck	300-399 401	Czech. Poland"
211.06	<p>By the substitution for tariff heading No. 55.09 of the following:</p> <p>"55.09 Other woven fabrics of cotton:</p> <p>(1) Woven fabrics of cotton in a plain weave, of a mass per m² exceeding 340 g, commonly known as canvas or duck, including belting duck</p> <p>(2) Unbleached fabrics of cotton (excluding fabrics in a plain, twill or sateen weave) of a mass per m² exceeding 170 g</p> <p>(3) Fabrics of cotton in a twill or sateen weave, dyed black, of a mass per m² not exceeding 135 g and of a f.o.b. price per kg not exceeding 176c</p> <p>(4) Fabrics of a width not exceeding 85 cm, whether plain or striped, specially designed for use as the distinctive traditional tribal dress of the Ovambo, Pondo, Shangaan, Tonga, Venda, Swazi or Zulu, of a f.o.b. price per kg not exceeding 176c</p> <p>(5) Crepe fabrics, seersucker fabrics and fabrics with a permanent embossed finish, of a f.o.b. price per kg not exceeding 176c</p> <p>(6) Glazed fabrics commonly used as window blind material, of a f.o.b. price per kg not exceeding 176c</p> <p>(7) Fabrics (raised on one or on both sides) of a width of 127 cm or more, commonly used as bed-sheeting, with warp yarns of a resultant linear density of 15 tex or coarser and weft yarns (single) of a linear density of 36 tex or coarser, of which the total number of warp and weft yarns per cm², taken together, is 18 or more and the mass per m² is 118 g or more</p> <p>(8) Tyre cord fabric of cotton</p> <p>(9) Printed woven fabrics of cotton (excluding indigo blue discharge print fabrics), of a f.o.b. price per kg not exceeding 242c</p>	300-399 401	Czech. Poland Czech. E. Germ. Hungary Poland U.S.S.R. Japan Japan Japan Czech. E. Germ. Hungary Japan Poland U.S.S.R. U.S.A. Czech. E. Germ. Hungary Japan Poland

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
211.06	<p><i>Continued</i></p> <p>(10) Figured fabrics, damask fabrics, broché fabrics, of cotton, of a f.o.b. price per kg not exceeding 176c</p> <p>(11) Other unprinted woven fabrics of cotton, in a plain, twill or sateen weave and other unprinted non-figured fabrics</p> <p>(12) Woven fabrics of cotton, in a twill or sateen weave, commonly known as denim</p>		<p>Japan</p> <p>Czech. E. Germ. Hungary Japan Poland U.S.S.R. U.S.A."</p>
211.07	<p>By the substitution in the Afrikaans text of tariff headings Nos. 56.01 and 56.04 for the word "poliester-vesels" in both cases of the word "poliëster-vesels".</p> <p>By the substitution for paragraph (1) of tariff heading No. 56.07 of the following:</p> <p>"(1) Fabrics in a plain weave, of a mass per m² exceeding 340 g, commonly known as canvas or duck</p> <p>By the substitution in the English text of paragraphs (2) and (3) of tariff heading No. 56.07 for the word "haircanvas" in both cases of the words "hair canvas".</p>	300-399 401	Czech. Poland"
211.09	<p>By the substitution in paragraph (2) of tariff heading No. 58.04 for the expression "of a f.o.b. price not exceeding 80c per lb." of the expression "of a f.o.b. price per kg not exceeding 176c".</p>		
211.10	<p>By the substitution for tariff heading No. 59.08 of the following:</p> <p>"59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials</p>		E. Germ."
211.11	<p>By the substitution in the Afrikaans text of paragraph (3) of tariff heading No. 60.01 for the word "poliester-vesels" of the word "poliëster-vesels".</p>		
211.12	<p>By the substitution in the English text of tariff heading No. 61.09 for the word "brassieres" of the word "brassières".</p>		
212.01	<p>By the substitution in the English text of tariff headings Nos. 64.02, 64.03 and 64.04 for the word "outersoles" in each case of the words "outer soles".</p>		
212.02	<p>By the substitution for tariff heading No. 65.05 of the following:</p> <p>"65.05 Hats and other headgear (excluding un-trimmed cloth hats and hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), for women</p>		<p>Austria Belgium Czech. E. Germ. France Hong Kong Hungary Italy Japan Netherlands U.K. U.S.A. W. Germ."</p>
215.01	<p>By the substitution in tariff heading No. 73.18 for the expression "6 in." of the expression "155 mm".</p>		
215.02	<p>By the substitution in tariff heading No. 74.08 for the expression "2 in." of the expression "50,8 mm".</p>		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
215.03	<p>By the substitution for item 215.03 of the following:</p> <p>"215.03 Aluminium and articles thereof</p> <p>76.03 Wrought plates, sheets and strip, of aluminium, the following:</p> <p>(1) Flat plates or sheets containing, by mass, not more than 99,9 per cent aluminium, of a width not exceeding 1,625 m and of a thickness of 0,3 mm or more and not more than 3,175 mm (excluding products containing, by mass, more than—</p> <p>0,5 per cent of copper, or 0,4 per cent of magnesium, or 1,0 per cent of silicon)</p> <p>(2) Plates or sheets, with a corrugated or other profile configuration, containing, by mass, not more than 99,9 per cent of aluminium, of a length not exceeding 3,65 m and a width not exceeding 760 mm (excluding products containing, by mass, more than—</p> <p>0,5 per cent of copper, or 0,4 per cent of magnesium, or 1,0 per cent of silicon)</p> <p>(3) Coiled (excluding foil stock), containing, by mass, not more than 99,9 per cent of aluminium, of a width not exceeding 850 mm and of a thickness not exceeding 3,175 mm (excluding products containing, by mass, more than—</p> <p>0,5 per cent of copper, or 0,4 per cent of magnesium, or 1,0 per cent of silicon)</p> <p>(4) Circles, containing, by mass, not more than 99,9 per cent of aluminium, of a diameter not exceeding 1,22 m and of a thickness not exceeding 6,35 mm (excluding products containing, by mass, more than—</p> <p>0,5 per cent of copper, or 0,4 per cent of magnesium, or 1,0 per cent of silicon)</p>	<p>401</p> <p>401</p> <p>401</p> <p>401</p>	<p>U.K.</p> <p>U.K.</p> <p>U.K.</p> <p>U.K."</p>
215.10	<p>By the substitution for paragraphs (2), (3), (4) and (5) of tariff heading No. 82.05 of the following:</p> <p>"(2) Drill bits of a diameter not exceeding 50,8 mm</p> <p>(3) Taps of high speed steel of a size of 4,75 mm or more</p> <p>(4) Twist drills (excluding hollow core gun or jet drills, masonry drills and subland drills), of steel, of a diameter exceeding 1,58 mm</p> <p>(5) Drills (excluding rock drill bits and coal drill bits), reamers and milling cutters, of steel, of a diameter exceeding 1,58 mm</p>	<p>401</p> <p>401</p> <p>401</p> <p>401</p>	<p>Sweden</p> <p>U.K.</p> <p>Australia Italy U.K. W. Germ.</p> <p>Australia Italy U.K."</p>
216.01	<p>By the substitution for tariff headings Nos. 84.15, 84.20 and 84.22 of the following:</p>		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
216.01—	<p><i>Continued</i></p> <p>"84.15 Household refrigerators (excluding electrical household refrigerators of a nominal storage capacity not exceeding 340 litres); cabinets for household refrigerators of a nominal storage capacity exceeding 340 litres</p> <p>84.20 Portable platform mass meters of the steel-yard type operated with loose mass-pieces, with a mass measurement capacity of not less than 225 kg and not more than 950 kg</p> <p>84.22 Lifting jacks, hydraulic or mechanical, hand-type, of a lifting capacity not exceeding 90,7 t (excluding trolley mounted garage jacks)</p>		<p>France Italy U.K. U.S.A. W. Germ.</p> <p>U.K.</p> <p>Sweden"</p>
216.02	<p>By the substitution for paragraphs (1), (2) and (3) of tariff heading No. 85.01 of the following:</p> <p>"(1) Motors, three-phase, 0,75 kW or more (excluding motors marked or identifiable as flame-proof or explosion-proof, submersible motors and a.c. commutator and synchronous motors)</p> <p>(2) Transformers rated at 5 kV.A or more and not exceeding 2 500 kV.A, of a maximum working voltage of 37,5 kV</p> <p>(3) Potential and current transformers, being auxiliary equipment for distribution switchboards, for operation on systems having nominal voltages, between lines, from 1 000 to 11 000 V</p> <p>By the substitution in tariff heading No. 85.04 for the word "volt" of the letter "V".</p> <p>By the substitution in the Afrikaans text of tariff heading No. 85.09 for the word "verligtingtoerusting" of the word "verligtingstoerusting".</p> <p>By the substitution for the heading of paragraph (1) of tariff heading No. 85.19 of the following:</p> <p>"With a current rating not exceeding 15 A and for use with voltages of less than 500 V:"</p> <p>By the substitution in the English text of subparagraphs (e), (f) and (g) of paragraph (1) of tariff heading No. 85.19 for the word "flameproof" in each case of the word "flame-proof".</p> <p>By the substitution in paragraph (2) of tariff heading No. 85.19 for the word "amperes" of the letter "A".</p> <p>By the substitution in paragraph (3) of tariff heading No. 85.19 for the expression "1,000 to 11,000" of the expression "1 000 to 11 000 V".</p> <p>By the substitution for paragraph (3) of tariff heading No. 85.20 of the following:</p> <p>"(3) Fluorescent lamps (excluding those with a nominal current consumption of 1 500 mA, cold cathode type with a length of 1 750 mm or more and with a diameter not exceeding 25,4 mm and non-linear type)</p>	401	<p>Austria Belgium Sweden U.K. W. Germ.</p> <p>Belgium</p> <p>U.K."</p> <p>Canada Japan U.K. U.S.A."</p>

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

Schedule No. 3

INDUSTRIAL REBATES OF CUSTOMS DUTIES

NOTES:

1. The imported goods specified in Column II of this Schedule shall, subject to the provisions of section 75 and the regulations, be admitted for use in connection with the production or manufacture of goods in the industries specified, under rebate of customs duty to the extent stated in Column III of this Schedule.
2. Unless the context otherwise indicates, Notes Nos. I, IV, VI and IX of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall *mutatis mutandis* apply to this Schedule.
3. (a) The following expressions shall, for the purposes of Column III of this Schedule, be construed as specified hereunder:
 - “Full duty” relates to a rebate to the extent of the ordinary customs duty specified in and payable under any Column in any tariff heading or subheading in Part 1 of Schedule No. 1 in respect of any goods;
 - “Not exceeding the M.F.N. duty” relates to a rebate to the extent of the ordinary customs duty specified in and payable under Column IV in any tariff heading or subheading in Part 1 of Schedule No. 1 in respect of any goods or if no rate of duty is specified in Column IV in such heading or subheading in respect of such goods, to the extent of the duty specified in Column III in such heading or subheading in respect of such goods;
 - “Not exceeding the preferential duty” relates to a rebate to the extent of the ordinary customs duty specified in and payable under Column V in any tariff heading or subheading in Part 1 of Schedule No. 1 in respect of any goods or if no rate of duty is specified in Column V in such heading or subheading in respect of such goods, to the extent of the duty specified in Column IV in such heading or subheading in respect of such goods or if no rate of duty is specified in either Column V or Column IV in such heading or subheading in respect of such goods, to the extent of the duty specified in Column III in such heading or subheading in respect of such goods;
 - “%” means per cent *ad valorem*.
- (b) Any ordinary customs duty in respect of any goods referred to in paragraph (a) shall include, in each case, any ordinary customs duty specified in and payable under any tariff item or subitem in Part 2 of Schedule No. 1 in respect of such goods and shall relate to the ordinary customs duty specified in Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof.
4. Unless the context otherwise indicates, the industries specified in this Schedule shall, subject to approval by the Secretary in each case, be deemed to include the production or manufacture of products not specifically mentioned in the name of such industry, provided such products are generally produced or manufactured in that industry from the same or similar basic raw materials as the products mentioned in such name.
5. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
6. Any provision in this Schedule for a complete article or an incomplete article which has, or is regarded as having the essential character of such complete article, assembled or unassembled, shall in the discretion of the Secretary, except where specifically otherwise specified, remain applicable even where any parts or sub-assemblies of any such article, imported by any importer, have lost the essential character of such article due to the non-importation of parts or sub-assemblies manufactured in the Republic.

I Item	II Tariff Heading and Description	III Extent of Rebate
301.00	ANIMALS AND ANIMAL PRODUCTS	
301.01	Industry: Fishing	
	73.25 Wire rope	Full duty
301.02	Industry: Dairy	
	25.01 Common salt	Full duty
	39.02 Polyvinylidene chloride-acrylonitrile copolymer film, for packing cheese	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
301.02	<i>—Continued</i>	
	39.07 Bags of regenerated cellulose film, for packing process cheese	Full duty
	76.04 Aluminium foil (coated or uncoated), with or without discardable backing, for packing cheese	Full duty
301.03	Industry: Whaling	
	36.01 Gunpowder	Full duty
	36.04 Percussion caps; gun and time fuses	Full duty
	59.04 Manila or hemp rope, of a circumference exceeding 90 mm	Full duty
	93.04 Harpoon guns; parts thereof	Full duty
	93.07 Empty shell cases; harpoons and parts thereof	Full duty
301.04	Industry: Egg Powder	
	38.19 Enzymic catalyst preparations	Full duty
302.00	VEGETABLE PRODUCTS	
302.01	Industry: Agriculture and Forestry	
	57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1, for packing wattle bark	Full duty
302.02	Industry: Grain Milling and Processing	
	10.03 Barley, in such quantities and at such times as the Secretary for Agricultural Economics and Marketing may allow by specific permit, for the manufacture of malted barley	Full duty
	10.06 Rice in the grain, for the manufacture of polished rice:	
	(1) In the husk	Not exceeding 250c per 100 kg
	(2) Husked, but not further worked	Not exceeding 175c per 100 kg
303.00	ANIMAL AND VEGETABLE FAT AND OIL	
303.01	Industry: Animal and Vegetable Fats and Oils and Their Cleavage Products	
	12.01 Oil seeds and oleaginous fruit (excluding groundnuts, soya beans and sesame seed)	Full duty
	15.04 Raw fish liver oil and raw whale liver oil, in such quantities and at such times as the Secretary for Industries may allow by specific permit, for processing	Full duty
	15.07 (1) Vegetable oil (excluding boiled linseed oil and sunflower seed oils), for processing into paint or varnish oil	Full duty
	(2) Palm kernel and coconut oil, unrefined, in such quantities and at such times as the Secretary for Agricultural Economics and Marketing may allow by specific permit, for the manufacture of edible vegetable fats (excluding margarine) which contain not less than 90 per cent by mass, of either refined palm kernel oil, or refined coconut oil, or both together	Full duty
	(3) Soya bean oil, for the manufacture of epoxidised vegetable oils	Full duty
	(4) Linseed, soya bean and coconut oil, for the manufacture of fatty acids	Full duty
	15.15 Unrefined (yellow) beeswax, for the manufacture of refined or bleached beeswax	Full duty
	27.07 Benzol (benzene)	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item'	II Tariff Heading and Description	III Extent of Rebate
303.01	<i>Continued</i>	
	27.10 Petroleum ether; benzine	Full duty
	28.54 Hydrogen peroxide, for the manufacture of epoxidized vegetable oils	Full duty
	29.02 Tetrachloroethane; trichloroethylene	Full duty
	29.14 Formic acid, for the manufacture of epoxidized vegetable oils	Full duty
304.00	PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND TOBACCO	
304.01	Industry: Meat, Fish and Sea Food Preparation	
	03.01 Tuna, fresh, chilled or frozen, in such quantities and at such times as the Secretary for Industries may allow by specific permit, for canning purposes	Full duty
	20.02 Tomato paste, pulp and purée, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	48.16 Containers of imitation parchment, for lard	Full duty
	82.04 Fish can keys	Full duty
304.02	Industry: Sugar Refining	
	17.01 Unrefined sugar, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
304.03	Industry: Cocoa and Sugar Confectionery	
	04.02 Whole milk powder, for the manufacture of chocolate	Full duty
	08.01 Coconut, desiccated, unsweetened	Not exceeding the M.F.N. duty
	15.07 Coconut oil for hydrogenation, for the manufacture of sugar confectionery (including sugar confectionery containing cocoa)	Full duty
	17.02 Golden syrup	Full duty
	17.03 Molasses	Full duty
	18.04 Cocoa butter	Full duty
	18.06 Sweetened food preparations containing cocoa (excluding chocolate), for the manufacture of chocolate	Full duty
	39.07 Small articles of a f.o.b. price per 100 not exceeding 70c, for Christmas stockings, Christmas crackers and surprise packets	Full duty
	48.16 Covers (pictorial or ornamented) without printed lettering, for confectionery boxes	Full duty
	48.21 Embossed plaques	Full duty
	71.16 Small articles of a f.o.b. price per 100 not exceeding 70c and charms (excluding those of precious metal), for Christmas stockings, Christmas crackers and surprise packets	Full duty
	97.02 Dolls, for Christmas stockings, Christmas crackers and surprise packets	Full duty
	97.03 Toys, for Christmas stockings, Christmas crackers and surprise packets	Full duty
304.04	Industry: Grain and Mill Products	
	10.06 Rice, for the manufacture of breakfast foods	Full duty
304.05	Industry: Baking	
	08.01 Coconut, desiccated, unsweetened, for the manufacture of biscuits	Not exceeding the M.F.N. duty
	18.04 Cocoa butter, for the manufacture of biscuits	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
304.06	Industry: Fruit and Vegetable Canning and Preserving	
	08.10 Pulp, for the manufacture of blackberry, blackcurrant and raspberry jams, for export	Full duty
	08.11 (1) Pulp, for the manufacture of blackberry, blackcurrant and raspberry jams, for export	Full duty
	(2) Cherries in brine or other preservative solutions, for the manufacture of fruit salad, fruit cocktails or glacé cherries	Full duty
	(3) Strawberry pulp, provisionally preserved but unsuitable in that state for immediate consumption, in such quantities and at such times as the Secretary for Agricultural Economics and Marketing may allow by specific permit, for the manufacture of jam	Full duty less 185c per 100 kg
	20.03 Pulp, for the manufacture of blackberry, blackcurrant and raspberry jams, for export	Full duty
	20.06 Pulp, for the manufacture of blackberry, blackcurrant and raspberry jams, for export	Full duty
	28.17 Sodium hydroxide (caustic soda)	Full duty
	29.16 Citric acid and tartaric acid	Not exceeding 420c per 100 kg
304.07	Industry: Food Preparation	
	04.01 Electrolysed whey, for the manufacture of infants' food	Full duty
	04.02 Electrolysed whey, for the manufacture of infants' food	Full duty
	15.03 Oleo-oil, for the manufacture of infants' food	Full duty
	17.02 (1) Lactose, for the manufacture of infants' food	Not exceeding the M.F.N. duty
	(2) Dextrin powder (malted), for the manufacture of infants' food	Full duty
	20.02 Tomato paste and purée, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Not exceeding 510c per 100 kg
	29.24 Soy lecithin, for the manufacture of infants' food	Full duty
	29.38 Provitamins and vitamins, the following:	
	(1) Ascorbic acid, beta carotene, niacinamide, pyridoxin hydrochloride, riboflavin, thiamin hydrochloride, tocoferyl acetate, vitamin A palmitate and vitamin D (including mixtures thereof, whether or not containing vitamin D ₂ or vitamin B ₁₂), for the manufacture of infants' food	Full duty
	(2) Vitamin D ₂ and vitamin B ₁₂ , mixed, for the manufacture of infants' food	Full duty
	70.10 Glass jars, for packing infants' food	Full duty
304.08	Industry: Beverages, Spirits and Vinegar	
	11.07 Malted barley, in such quantities and at such times as the Secretary for Agricultural Economics and Marketing may allow by specific permit, for the brewing of beer	Not exceeding the M.F.N. duty
	20.07 Lime juice, blackcurrant juice and raspberry juice, for the manufacture of beverages	Full duty
	27.10 Petroleum naphtha, for use as a denaturant	Full duty
	29.04 Methanol, for use as a denaturant	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
304.08	—Continued	
	29.16 Citric and tartaric acid, for use in the manufacture of concentrated fruit juices or beverages with a basis of fruit juice	Not exceeding 420c per 100 kg
	29.35 Pyridine, for use as a denaturant	Full duty
	38.09 Wood naphtha, for use as a denaturant	Full duty
304.09	Industry: Tobacco	
	24.01 (1) Tobacco, unmanufactured, for the manufacture of cigars	Not exceeding 55c per kg
	(2) Flue-cured Virginia-type leaf-tobacco, unmanufactured, in such quantities and at such times as the Secretary for Agricultural Economics and Marketing may allow by specific permit	Full duty less 220c per 100 kg
	39.03 Tear-off ribbon of cellulose, of a width not exceeding 6,35 mm	Full duty
	44.21 Boxes (of wood), for packing cigars for retail sale	Full duty
	48.15 Cigarette-tip paper, not gummed	Full duty
	76.04 Tear-off ribbon of aluminium foil combined with cellulose film, of a width not exceeding 6,35 mm	Full duty
304.10	Industry: Animal Fodder	
	28.10 Phosphoric acid	Full duty
	28.38 Ferrous sulphate	Full duty
305.00	MINERAL PRODUCTS	
305.01	Industry: Mining	
	15.00 Animal and vegetable fats and oils and their cleavage products, for use in the flotation process	Full duty
	27.07 Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to Chapter 27 of Schedule No. 1	Full duty
	27.10 Mineral oil, for use in the flotation process	Full duty
	29.04 (1) 4-Methylpentan-2-ol, for use in the flotation process	Full duty
	(2) Isodecanol, for use in the extraction of uranium	Full duty
	29.06 Cresylic acid, for use in the flotation process	Full duty
	29.31 Thiocarbanilide, for use in the flotation process	Full duty
	34.02 Petroleum sulphonate, for use in the flotation process	Full duty
	38.19 (1) Flocculants, for use in the extraction of uranium	Full duty
	(2) Reagents, for use in the flotation process	Full duty
	39.03 Methylcellulose, for use as a flocculant in the extraction of uranium	Full duty
	44.05 Unmanufactured wood of coniferous species of which the f.o.b. price per m ³ plus insurance and freight does not exceed 3 180c, for use in mining	Not exceeding the preferential duty
	58.04 Corduroy, for the recovery of gold by gold mines	Not exceeding the M.F.N. duty
	73.18 Low-mass quick-coupling steel pipes	Not exceeding the preferential duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
305.02	Industry: Petrol Refining	
	27.10 Petroleum oil and oil obtained from bituminous minerals:	
	(1) Unrefined distillates of petroleum or shale oil, for mixing with crude mineral oil prior to refining	Full duty
	(2) Petroleum oils and oils obtained from bituminous minerals (crude), mixed with unrefined distillates, for the purposes of being refined	Full duty
	(3) Petrol and aviation spirit for mixing with spirits manufactured in the Republic and classified in tariff item 104.20 of Part 2 of Schedule No. 1 or with petrol and aviation spirit classified in tariff item 105.05.10 or 105.10.10 of Part 2 of Schedule No. 1	Full duty less 1 004c per 1 000 litres
	(4) Naphtha of petroleum oils and oils obtained from bituminous minerals, for use in petrol refining or for mixing with refined petrol and aviation spirit classified in tariff item 105.10.10 of Part 2 of Schedule No. 1	Full duty less 91c per 1 000 litres
	29.04 Methanol; for use as a denaturant	Full duty
	29.35 Pyridine, for use as a denaturant	Full duty
305.03	Industry: Petroleum, Coal and Allied Products	
	15.05 Crude wool grease, for the manufacture of lubricants	Full duty
	27.10 (1) Mineral oil and oil obtained from bituminous minerals, for the manufacture of lubricating grease, and of cutting, tanning and textile oil	Full duty
	(2) Used mineral oil for refining:	
	(i) Of a value for duty purposes per 1 000 litres not exceeding 6 874c	Full duty less 8%
	(ii) Other	Full duty less 550c per 1 000 litres
	(3) Petroleum oil (excluding topped crudes), partly refined, for the manufacture, in accordance with a formula approved by the Secretary, of rubber reclaiming oil	Full duty
	27.12 Petroleum jelly, for the manufacture of lubricating grease	Full duty
	28.28 Lithium hydroxide, for the manufacture of lubricating grease	Full duty
	34.02 Emulsifying compounds, for the manufacture of bituminous emulsions and tanning and textile oil	Full duty
	38.19 (1) Chemical reagents, for the manufacture of bituminous emulsions	Full duty
	(2) Clay gelling agents, for the manufacture of lubricants	Full duty
305.04	Industry: Salt	
	62.03 Bags of flax or sisal, for packing salt	Full duty
306.00	CHEMICAL AND ALLIED INDUSTRIES	
306.01	Industry: Chemicals and Chemical Compounds	
	13.03 Poppy extract, for the manufacture of codeine, morphine and derivatives thereof	Full duty
	15.10 Stearine (crude stearic acid), for the manufacture of metal stearates	Full duty
	17.02 Glucose monohydrate, for the manufacture of gluconate	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
306.01	<i>—Continued</i>	
	27.10 (1) Mineral oil, for the manufacture of chemical compounds (including reactor and tangential oil, for the manufacture of carbon black)	Full duty
	(2) Mineral oil, for the manufacture of dielectric oil	Full duty
	(3) Petroleum naphtha, for use as fuel in the manufacture of ammonia	Full duty less 365c per 1 000 litres
	(4) Technical white oil, for the manufacture of organic peroxides	Full duty
	28.01 Iodine, for the manufacture of 6-ethoxy 2,2,4-trimethyl 1,2 dihydroquinoline	Full duty
	28.14 Phosphorus trichloride, for the manufacture of organic peroxides	Full duty
	28.17 Sodium hydroxide (caustic soda), for the manufacture of tungsten carbide	Full duty
	28.28 Hydrazine hydrate, for the manufacture of isonicotinic acid hydrazide	Full duty
	28.33 Potassium bromide, for the manufacture of gluconate	Full duty
	28.35 Iron sulphide, for the manufacture of acids	Full duty
	28.47 Potassium vanadate, for the manufacture of acids	Full duty
	28.49 Platinum sulphide, for the manufacture of anti-oxidants and accelerators	Full duty
	28.54 Hydrogen peroxide, for the manufacture of organic peroxides	Full duty
	29.01 (1) Polyethyl benzene, for the manufacture of styrene and butadiene	Full duty
	(2) Diisobutylene, for the manufacture of anti-oxidants and accelerators	Full duty
	(3) Ortho-xylene, for the manufacture of phthalic acid anhydride	Full duty
	29.02 Decyl bromide, octyl bromide and benzyl chloride, for the manufacture of quaternary ammonium compounds	Full duty
	29.04 (1) Methanol, for the manufacture of formaldehyde and trimethoxybutane	Full duty
	(2) Heptyl, octyl, nonyl and decyl alcohols, for the manufacture of the higher alcohol phthalates	Full duty
	(3) D-1, threo-1-p-nitrophenyl-2-acetylamino-1,3-propanediol and L-1-p-nitrophenyl-2-amino-1,3-propanediol, for the manufacture of chloramphenicol and esters thereof	Full duty
	(4) T-butyl alcohol, for the manufacture of organic peroxides	Full duty
	29.06 (1) Tertiary butyl catechol, for the manufacture of styrene and butadiene	Full duty
	(2) Phenol, for the manufacture of phenolphthalein	Full duty
	29.13 Cyclohexanone, for the manufacture of organic peroxides	Full duty
	29.14 (1) Acetic acid anhydride, for the manufacture of chemicals of pharmaceutical grade	Full duty
	(2) Methyl dichloroacetate and palmitoyl chloride, for the manufacture of chloramphenicol and esters thereof	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
306.01	<i>—Continued</i>	
	(3) Ethyl monochloroacetate, for the manufacture of nitrofurantoin	Full duty
	(4) Monocarboxylic acid, for the manufacture of organic peroxides	Full duty
	(5) Benzoyl chloride, for the manufacture of organic peroxides	Full duty
	29.16 Salicylic acid (technical grade), for the manufacture of methyl salicylate and pharmaceutical grade salicylic acid and acetylsalicylic acid	Full duty
	29.20 Diethyl carbonate, for the manufacture of furazolidone	Full duty
	29.22 (1) Diphenylamine, for the manufacture of phenothiazine	Full duty
	(2) Tertiary amines and mixtures thereof, for the manufacture of quaternary ammonium compounds	Full duty
	(3) Dimethylamine, aniline, tertiary butylamine, diphenylamine and P-aminodiphenylamine, for the manufacture of anti-oxidants and accelerators	Full duty
	29.23 (1) Amino-phenol, for the manufacture of acetaminophenol	Full duty
	(2) Phenetidine, for the manufacture of phenacetin	Full duty
	(3) P-phenetidine, for the manufacture of 6-ethoxy 2,2,4-trimethyl 1,2 dihydroquinoline	Full duty
	29.25 Aminohydantoin sulphate, for the manufacture of nitrofurantoin	Full duty
	29.27 Acetonitrile, for the manufacture of styrene and butadiene	Full duty
	29.29 (1) Acetone semicarbazone, for the manufacture of nitrofurazone and nitrofurantoin	Full duty
	(2) B-hydroxyethylhydrazine, for the manufacture of furazolidone	Full duty
	29.35 (1) 5-Nitrofurfuraldehyde diacetate, for the manufacture of furazolidone, nitrofurazone and nitrofurantoin	Full duty
	(2) 4-Cyanopyridine, for the manufacture of isonicotinic acid hydrazide	Full duty
	(3) Pyrazinoic acid, for the manufacture of pyrazinamide	Full duty
	(4) Morpholine, for the manufacture of anti-oxidants and accelerators	Full duty
	(5) Amino-oxazolidone and amino-oxazolidone sulphate, for the manufacture of furazolidone	Full duty
	29.36 P-toluenesulphonylmethylurethane, for the manufacture of tolbutamide powder	Full duty
	29.45 Sodium methoxide, for the manufacture of furazolidone and nitrofurantoin	Full duty
	38.19 Naphthenic acid, for the manufacture of metallic naphthanates	Full duty
	39.03 Methylcellulose, for the manufacture of flocculants	Full duty
	69.08 Acid resisting tiles, slabs and sections, for the manufacture of acids	Full duty
	71.14 Gauze of silver wire, for use in the manufacture of formalin	Full duty
	73.18 Acid resisting steel pipes, for the manufacture of acids	Full duty
	78.05 Tellurium-lead pipes, for the manufacture of acids	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
306.02	Industry: Pharmaceutical Preparations	
	28.00 Inorganic chemicals, for use as active ingredients in the preparation of stock remedies	Full duty
	29.00 Organic chemicals, for use as active ingredients in the preparation of stock remedies	Full duty
	39.07 Plastic caps for collapsible containers of aluminium, for packing toothpaste, shaving cream and toilet preparations	Full duty
	76.10 Collapsible containers of aluminium, for packing toothpaste, shaving cream and toilet preparations	Full duty
	83.13 Caps of base metal for collapsible containers of aluminium, for packing toothpaste, shaving cream and toilet preparations	Full duty
306.03	Industry: Surgical Dressings, Medicated Plasters and Surgical Sutures	
	15.05 Lanolin	Full duty
	27.10 Petroleum spirit	Full duty
	29.02 Dichloromethane (methylene chloride)	Full duty
	29.24 Domiphen bromide	Full duty
	34.02 Cetrimide	Full duty
	39.01 Polyester film, for packing surgical sutures	Full duty
	39.02 (1) Polyvinyl film (2) Film of ethylene polymers and copolymers, for packing surgical sutures	Full duty
	39.07 Cruciform supports of artificial plastic material	Full duty
	42.06 Non-sterile surgical catgut strands made of goldbeater's skin or sheep gut, for the manufacture of surgical sutures	Full duty
	58.07 Non-sterile braid of cotton or of imitation catgut of silk, for the manufacture of surgical sutures	Full duty
	59.12 Adhesive plasters, for the manufacture of products for the treatment of foot ailments	Full duty less 17.5%
306.04	Industry: Colour, Paint, Varnish and Allied Products	
	15.05 Crude wool grease, for the manufacture of sheep marking oil	Full duty
	15.07 Linseed oil and other drying oil (excluding castor oil and sunflower oil)	Full duty
	15.08 Linseed oil, boiled	Full duty
	15.10 Fatty acids of linseed, oiticica or soya bean oils; stearine (crude stearic acid)	Full duty
	15.11 Glycerol	Full duty
	15.15 Beeswax	Full duty
	25.27 Talc	Full duty
	27.07 Hydrocarbon solvents; phenol, cresol and cresylic acid	Full duty
	27.10 Hydrocarbon solvents	Full duty
	28.00 Zinc compounds (excluding zinc oxide and zinc chromate) and barium compounds (excluding barium chromate), in the dry state, for the manufacture of paint	Full duty
	28.18 Magnesium oxide	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
306.04	<i>—Continued</i>	
	28.28 Molybdenum trioxide, for the manufacture of chrome pigments	Full duty
	28.38 Iron sulphate, for colouring distempers; cobalt sulphate, for the manufacture of paint driers	Full duty
	28.42 White lead, dry or mixed with water	Full duty
	28.45 Magnesium silicate, for the manufacture of paint	Full duty
	28.47 Molibdates (ammonium and sodium), for the manufacture of chrome pigments	Full duty
	29.01 Methylstyrene (vinyl toluene); hydrocarbon solvents	Full duty
	29.02 Methylene chloride	Full duty
	29.03 Nitrobenzene (oil of mirbane)	Full duty
	29.04 Trimethylolpropane	Full duty
	29.05 Cyclohexanol	Full duty
	29.06 (1) Phenol, cresol, xylenol and cresylic acid; parateritary amyl phenol	Full duty
	(2) Beta-naphthol, for the manufacture of organic dye-stuffs	Full duty
	29.08 Cyclohexanone peroxide powder	Full duty
	29.11 Formaldehyde; paraformaldehyde	Full duty
	29.13 Isophorone; trimethylcyclohexanone; cyclohexanone	Full duty
	29.14 Monocarboxylic acids and their derivatives:	
	(1) Acetic acid, for the manufacture of roller composition, anti-rust coatings, paint, pigments and colours	Full duty less 20%
	(2) Methyl cellosolve acetate; aluminium stearate; zinc stearate	Full duty
	(3) 2-Ethylhexoic acid, for the manufacture of paint driers	Full duty
	(4) Vinyl esters of synthetic saturated monocarboxylic acid	Full duty
	(5) Butyl tin laurate	Full duty
	29.15 Butyl benzyl phthalate; isophthalic acid; dibutyl glycol phthalate; dibutyl maleate	Full duty
	29.16 (1) Butyl lactate	Full duty
	(2) Beta-oxynaphthoic acid, for the manufacture of organic dyestuffs	Full duty
	29.19 (1) Trixylyl phosphate; tributyl phosphate	Full duty
	(2) Triphenyl phosphate and other phosphoric esters suitable for use as plasticisers	Full duty
	29.22 P-chloro-o-nitroaniline, 3-nitro-p-toluidine, 2-chloro-paratoluidine-5-sulphonic acid, ortho-chloro-paranitroaniline and para-toluidine-metasulphonic acid, for the manufacture of organic dyestuffs	Full duty
	29.23 Triethanolamine	Full duty
	29.24 Lecithins	Full duty
	29.25 Acetoacetanilide and acetoacet-o-chloroanilide, for the manufacture of organic dyestuffs	Full duty
	29.29 Methyl ethyl ketoxime	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
306.04	<i>—Continued</i>	
	29.33 Phenylmercury acetate	Full duty
	34.02 Organic surface-active agents and surface-active preparations, for use as grinding aids	Full duty
	34.04 Hydrogenated castor oil wax	Full duty
	38.19 (1) Naphthenic acid and mixtures of isononanoic, isodecanoic and iso-octanoic acids, for the manufacture of paint driers	Full duty
	(2) Prepared grinding aids	Full duty
	(3) Prepared anti-oxidants	Full duty
	(4) Treated montmorillonite clay	Full duty
	39.01 Saturated polyester resins, oil-free	Full duty
	39.02 (1) Polyacrylic and polymethacrylic derivatives and acrylo-methacrylic copolymers (excluding aqueous emulsions)	Full duty
	(2) Ammonium salts of polyacrylic acid	Full duty
	39.03 Celluloid flakes, ethylcellulose, methylcellulose, cellulose acetate-butyrate, hydroxyethylcellulose	Full duty
	39.05 Chlorinated rubber, for the manufacture of paint	Full duty
	73.40 Steel clips, for paint container lids	10%
306.05	Industry: Ink	
	13.01 Gall-nuts	Full duty
	15.08 Varnishes (including litho varnish)	Full duty
	27.07 Xylol (xylene)	Full duty
	27.10 Mineral lubricating oil (including base oils therefor)	Full duty
	28.38 Iron sulphate	Full duty
	29.14 Acetic acid	Full duty less 20%
	29.16 Gallic acid	Not exceeding the M.F.N. duty
	32.02 Tannic acid; gall-nut tannin	Full duty
	32.07 Carbon black dispersion and other colouring matter (excluding dry pigments with a basis of chrome oxide green, zinc chromate, lead chromate, barium chromate or strontium chromate)	Full duty
	32.09 Varnish and lacquer paint	Full duty
	38.12 Prepared mordants	Full duty
306.06	Industry: Soap, Detergents and Candles	
	15.07 Soya bean oil; olive oil; oil of mirbane; linseed oil	Full duty
	15.10 Fatty acids of mafurra, soya bean or cotton seed oils	Full duty
	27.07 Solvent naphtha	Full duty
	27.13 Montan wax	Full duty
	28.40 Sodium tripolyphosphates	Full duty
306.07	Industry: Polish and Cream	
	15.07 Rape seed oil; linseed oil	Full duty
	15.15 Beeswax and other insect waxes	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
306.07	<i>—Continued</i>	
	15.16 Vegetable waxes	Full duty
	27.07 Coal tar naphtha	Full duty
	27.10 Technical white oil	Full duty
	27.13 Mineral waxes	Full duty
	34.04 Prepared waxes, not emulsified or containing solvents	Full duty
306.08	Industry: Explosives and Pyrotechnical Goods	
	15.11 Glycerol (distilled)	Full duty
	27.12 Petroleum jelly	Full duty
	28.32 Potassium perchlorate	Full duty
	28.57 Sodium azide	Full duty
	29.06 Resorcinol	Full duty
	29.15 Ammonium oxalate	Full duty
	29.22 Dimethylaniline	Full duty
	29.25 Diethyldiphenylurea	Full duty
	36.01 Gunpowder	Full duty
	39.03 Nitrocellulose (plasticised), for the manufacture of igniter cord	Full duty
	40.06 Rubber compounds, for the manufacture of safety fuse	Full duty
	48.01 Paper, for the manufacture of paper bags for packing explosives and for the manufacture of explosive cartridges	Full duty
	57.06 Yarn of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1, for the manufacture of safety fuse	Full duty
	57.08 Paper yarn, for the manufacture of igniter cord	Full duty
306.09	Industry: Disinfectants, Insecticides, Fungicides, Weed-killers and Allied Products	
	15.05 Crude wool grease	Full duty
	15.07 Linseed oil	Full duty
	15.10 Fatty acids	Not exceeding the M.F.N. duty
	27.07 Toluol, for the manufacture of D.D.T. formulations; chlorcresol, cresylic acid, carbolic acid and high boiling point tar acid	Full duty
	27.10 Mineral oils (excluding petrol or kerosene oil)	Full duty
	27.12 Petroleum jelly	Full duty
	28.00 Chemically defined inorganic compounds, for use as active ingredients in the manufacture of preparations used chiefly as agricultural pesticides	Full duty
	28.01 Iodine	Full duty
	28.04 Red phosphorous	Full duty
	28.38 Iron sulphate	Full duty
	29.00 Chemically defined organic compounds (excluding D.D.T.), for use as active ingredients in the manufacture of preparations used chiefly as agricultural pesticides	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
306.09	<i>Continued</i>	
	29.02 Chlorinated camphene, chlordane, heptachlor, trichloroethylene	Full duty
	29.03 Nitrobenzene (oil of mirbane)	Full duty
	29.06 Beta-naphthol	Full duty
	29.14 Monocarboxylic acids:	
	(1) Benzoic acid	Not exceeding the M.F.N. duty
	(2) Acetic acid	Full duty less 20%
	29.15 Naphthalic acid	Not exceeding the M.F.N. duty
	29.16 Phenoxy acetic acid and its derivatives, excluding butanol esters (normal or mixed) and pentanol esters	Full duty
	29.22 Orthotoluidine	Full duty
	29.36 N, N-di-n butyl-p-chlorobenzene sulphonamide	Full duty
306.10	Industry: Chemical Preparations	
	11.08 Starch (excluding maize, corn or rice starch), not dextrinised, for the manufacture of adhesives	Full duty
	27.07 Hydrocarbon solvents, for the manufacture of composite solvents in accordance with a formula approved by the Secretary	Full duty
	27.10 Hydrocarbon solvents, for the manufacture of composite solvents in accordance with a formula approved by the Secretary	Full duty
	28.28 Cadmium oxide, for the manufacture of stabilisers	Full duty
	28.48 Zinc ammonium chloride, for the manufacture of soldering fluxes	Full duty
	29.00 Glycols and other organic chemicals, for the manufacture of brake fluids	Full duty
	29.01 Hydrocarbon solvents, for the manufacture of composite solvents in accordance with a formula approved by the Secretary	Full duty
	29.02 Methylene chloride, for the manufacture of composite solvents and paint strippers	Full duty
	29.04 Isodecanol, for the manufacture of stabilisers	Full duty
	29.06 Dibutyl-p-cresol (butylated hydroxytoluene) and nonylphenol, for the manufacture of stabilisers	Full duty
	29.14 (1) Methyl cellulose acetate, for the manufacture of composite solvents and paint strippers	Full duty
	(2) Caprylic acid and 2-ethylhexoic acid, for the manufacture of stabilisers	Full duty
	29.15 Adipic acid, for the manufacture of plasticisers	Not exceeding the M.F.N. duty
	29.21 (1) Triphenyl phosphite, for the manufacture of plasticisers	Full duty
	(2) Diphenyl iso-octyl phosphite, phenyl didecyl phosphite and triphenyl phosphite, for the manufacture of stabilisers	Full duty
	29.23 Ethanolamine (mono), for the manufacture of flocculants	Full duty
	29.27 Dicyandiamide, for the manufacture of stabilisers	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972.

I Item	II Tariff Heading and Description	III Extent of Rebate
306.10	<i>—Continued</i>	
	29.31 Iso-octyl thioglycolate, for the manufacture of stabilisers	Full duty
	29.34 Dibutyltin oxide and dioctyltin oxide, for the manufacture of stabilisers	Full duty
	34.02 Coconut diethanolamide, sodium lauryl ether sulphate and triethanolamine lauryl sulphate, for the manufacture of fire-extinguishing foam	Full duty
	35.04 Peptones, for the preparation of culture media for micro-organisms	Full duty
	38.06 Sulphite lye, for the manufacture of tanning substances	Full duty
	38.19 (1) Mixtures of glycols or of other hydrocarbons, for the manufacture of brake fluids	Full duty
	(2) Naphthenic acid, for the manufacture of stabilisers	Full duty
	(3) Mixtures of mono-ethylenic hydrocarbons, for the manufacture of alkylbenzene	Full duty
	39.03 Ethylcellulose, methylcellulose and cellulose acetate-butyrate, for the manufacture of composite solvents and paint strippers	Full duty
306.11	Industry: Photographic Goods	
	11.08 Starch, for the manufacture of sensitised paper	Full duty
	37.08 Sensitising agents and developers, for the manufacture of sensitised paper	Full duty
	48.01 Bleached woodfree sulphite paper, for the manufacture of sensitised paper	Full duty
	59.07 Tracing cloth, for the manufacture of sensitised cloth	Full duty
	59.12 Impregnated or coated fabrics, for the manufacture of sensitised cloth	Full duty
306.12	Industry: Textile Auxiliaries	
	15.07 Japan wax (sumach wax)	Full duty
	28.10 Phosphoric acid	Full duty
	28.30 Ammonium chloride; zirconium oxychloride	Full duty
	29.01 Dodecylbenzene	Full duty
	29.02 Dodecylbenzylchloride	Full duty
	29.03 Dodecylbenzene-sulphonic acid	Full duty
	29.04 Isopropyl alcohol; isobutyl alcohol	Full duty
	29.05 Methylcyclohexanol; cyclohexanol	Full duty
	29.08 Polyglycol ethers	Full duty
	29.11 Glyoxal in aqueous solution, formalin and paraformaldehyde	Full duty
	29.14 Formic acid; aluminium triformate; pentachlorophenol fatty acid esters	Full duty
	29.19 Phosphoric esters	Full duty
	29.22 Diethylenetriamine; aliphatic alkylamine C6-C18	Full duty
	29.23 Triethanolamine	Full duty
	29.35 Melamine; ethyleneurea; propyleneurea (tetrahydro-pyrimidone)	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
306.12	—Continued	
	29.40 Enzymes	Full duty
	34.02 Organic surface-active agents	Full duty
	34.04 Artificial waxes (including watersoluble waxes); prepared waxes, not emulsified or containing solvents	Full duty
	38.12 Colloidal silica	Full duty
	38.19 Polyethelene glycol emulsifiers	Full duty
306.13	Industry: Fertilizers	
	29.23 Di-isopropanolamine	Full duty
	29.35 Tetrahydrothiophen dioxide	Full duty
307.00	ARTIFICIAL PLASTICS AND RUBBER GOODS	
307.01	Industry: Synthetic Resins and Artificial Plastics	
	13.03 Cashew nutshell liquid	Full duty
	15.07 Linseed oil; oiticica oil; soya bean oil; tung oil	Full duty
	15.10 (1) Fatty acids of linseed, oiticica or soya bean oils; stearine (crude stearic acid)	Not exceeding the M.F.N. duty
	(2) Fatty acids of dehydrated castor oil or of tall oil	Full duty
	15.11 Glycerol	Full duty
	15.15 Beeswax	Full duty
	15.16 Candelilla wax	Full duty
	27.07 Hydrocarbon solvents; phenol, cresol and cresylic acid	Full duty
	27.10 (1) Petroleum spirit, for the manufacture of pressure-sensitive tape of artificial plastic material	Full duty
	(2) Hydrocarbon solvents	Full duty
	28.18 Magnesium oxide	Full duty
	28.38 Cobalt sulphate	Full duty
	28.56 Calcium carbide, in such quantities and at such times as the Secretary for Industries may allow by specific permit, for the manufacture of polyvinyl chloride	Full duty
	29.01 Xylene; toluene; methylstyrene (vinyl toluene)	Full duty
	29.03 Nitrobenzene (oil of mirbane)	Full duty
	29.04 Propylene glycol (propanediol); di- or tripentaerythritol; trimethylolpropane	Full duty
	29.05 Cyclohexanol	Full duty
	29.06 Cresol; phenol; xylenol; cresylic acid; paratertiary octyl phenol; 4-tertiary butyl phenol	Full duty
	29.08 Cyclohexanone peroxide powder	Full duty
	29.11 Formaldehyde; paraformaldehyde	Full duty
	29.13 Cyclohexanone; trimethylcyclohexanone; isophorone	Full duty
	29.14 (1) Acetic acid anhydride; calcium acetate	Full duty
	(2) Aluminium stearate	Full duty
	(3) Methacrylic acid; esters of acrylic and methacrylic acids (for example, butyl methacrylate, methyl methacrylate, ethyl acrylate)	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
307.01	<i>—Continued</i>	
	(4) Butyl tin laurate	Full duty
	(5) Benzoyl peroxide	Full duty
	(6) Monochloroacetic acid and sodium monochloroacetate, for the manufacture of sodium carboxymethyl-cellulose	Full duty
	(7) Benzoic acid; paratertiary butyl benzoic acid	Full duty
	29.15 Dibutyl glycol phthalate; dibutyl maleate; maleic anhydride; fumaric acid; butyl benzyl phthalate; isophthalic acid	Full duty
	29.16 Butyl lactate; hydroxy stearic acid; methyl epoxy stearate	Full duty
	29.19 Tributyl phosphate, triphenyl phosphate and other phosphoric esters suitable for use as plasticisers	Full duty
	29.21 Triphenyl phosphite	Full duty
	29.22 (1) Amine catalysts, for the manufacture of foam plastic	Full duty
	(2) Aniline; diethylenetriamine; triethylenetetramine; tetraethylenepentamine	Full duty
	29.23 Triethanolamine	Full duty
	29.26 Hexamine	Full duty
	29.29 Methyl ethyl ketoxime	Full duty
	29.30 (1) Isocyanates, for the manufacture of foam plastic	Full duty
	(2) Isocyanates, for the manufacture of polyurethane elastomers	Full duty
	29.33 Phenylmercury acetate	Full duty
	29.35 (1) Melamine	Full duty
	(2) Triethylenediamine, for the manufacture of foam plastic	Full duty
	34.02 Alkyl polyglycol ether	Full duty
	38.19 Prepared anti-oxidants; dimerised fatty acids and residual products thereof	Full duty
	39.01 (1) Melamine formaldehyde, for the manufacture of decorative plastic laminates; polyester resins, for the manufacture of foam plastic	Full duty
	(2) Polyester resins, for the manufacture of polyurethane elastomers	Full duty
	(3) Seamless tubes of polyester resins, unprinted, for the manufacture of printed food and sausage casings	Full duty
	39.02 (1) Polyvinyl chloride, in bulk form, for the manufacture of film or sheet (excluding sheet suitable for use as floor covering)	Full duty
	(2) Polyvinyl chloride compound, for the manufacture of rigid pipes and fittings therefor and rigid profile shapes	Full duty
	(3) Artificial plastic materials (in sheets or rolls), for the manufacture of chemically impregnated materials incorporating an ultra-violet barrier	Full duty
	(4) Seamless tubes of vinylidene chloride polymers and copolymers, unprinted, for the manufacture of printed food and sausage casings	Full duty
	(5) Polyvinyl chloride paste, for the manufacture of sheets suitable for use as floor covering	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
307.01	<i>Continued</i>	
	39.03 Hydroxyethylcellulose	Full duty
	40.02 Polybutadiene-styrene, for the manufacture of pressure-sensitive tape	Full duty
	48.07 Decorative paper, for the manufacture of decorative plastic laminates	Full duty
	70.06 Float glass, exceeding 0,929 m ² per sheet, for use in the moulding of acrylic sheets or plates	Full duty
	70.08 Safety glass, for use in the moulding of acrylic sheets or plates	Full duty
	70.20 Glass fibre mat, of a mass per m ² not exceeding 75 g, for the manufacture of plastic mouldings	Full duty
307.02	Industry: Plastic Moulding Powders or Pastes	
	15.00 Animal and vegetable oils (excluding epoxydised vegetable oils) and their cleavage products, for use as plasticisers	Full duty
	15.08 Epoxydised vegetable oils, for use as plasticisers	Full duty less 10%
	29.00 Chemically defined phthalates (excluding di-octyl phthalate, di-2-ethyl hexyl phthalate, di-iso-octyl phthalate, dinonyl phthalate, di-iso-nonyl phthalate, didecyl phthalate and di-iso-decyl phthalate)	Full duty
	29.16 Lead salicylate	Full duty
	29.19 Tributyl phosphate, triphenyl phosphate and other phosphoric esters suitable for use as plasticisers	Full duty
	38.10 Sulphate pitch and rosin pitch, for use as plasticisers	Full duty
	38.19 Prepared plasticisers (excluding chlorinated paraffin plasticisers and phthalic acid esters of mixed aliphatic alcohols in the range from 7 to 11 carbon atoms)	Full duty
307.03	Industry: Moulded Plastic Goods	
	39.01 Aminoplast and phenoplast moulding powders	Full duty
	39.02 (1) Artificial plastic polymer or copolymer moulding powders (excluding styrene, ethylene and propylene polymers and copolymers and polyvinyl chloride)	Full duty
	(2) Ethylene polymers and copolymers with a relative density not exceeding 0,940, liquid or pasty and in blocks, lumps, powders and similar bulk forms, for the manufacture of moulded plastic goods (excluding goods manufactured according to the injection and blow moulding processes)	Full duty
	(3) Polyvinyl chloride in blocks, lumps, powders and similar bulk forms, for the manufacture of bottles, cans and similar containers according to the blow moulding process	Full duty
	39.03 Regenerated cellulose, cellulose nitrate and cellulose acetate moulding powders	Full duty
	83.02 Base metal fittings, for the manufacture of plastic handles for travel goods	Full duty
307.04	Industry: Plastic Goods of Plate, Sheet, Strip or Film	
	39.00 (1) Artificial plastic film, sheet or strip (excluding film, sheet or strip of ethylene polymers and copolymers, polyvinyl chloride, polyacrylic and polymethacrylic derivatives and acrylomethacrylic copolymers)	Full duty
	(2) Tubing, valves and adaptors, of artificial plastic material, for the manufacture of inflatable articles	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
307.04	—Continued	
	39.02 (1) Polyvinyl chloride film, sheet or strip:	
	(i) Of a thickness exceeding 1,25 mm, or of glass clear grade	Full duty
	(ii) Laminated, for the manufacture of inflatable articles and fumigation sheets	Full duty
	(iii) Printed, for the manufacture of women's or girls' clothing	Full duty
	(iv) Unprinted, of a thickness not exceeding 0,075 mm, or printed, for the manufacture of bibs, aprons and pilchers, for infants	Full duty
	(v) For the manufacture of box fillers, for packing confectionery	Full duty
	(vi) Unplasticised, for the manufacture of bottles and similar containers	Full duty
	(vii) Printed, not laminated, for the manufacture of laminated sheets suitable for the covering of floors, walls, tabletops and the like	Full duty
	(2) Methyl methacrylate plate or sheet with a pearlescent finish, for the manufacture of domestic ware	Full duty
	39.03 Film, sheet or strip, of cellulose or cellulose derivatives	Full duty
	84.61 Valves and adaptors, of base metal, for the manufacture of inflatable articles	Full duty
307.05	Industry: Fabricated Plastic Goods	
	39.00 (1) Sponge or foam plastic material, for the manufacture of shoulder pads	Not exceeding 10%
	(2) Metallised plastic tape or strip, for the manufacture of metallised plastic profile shapes	Full duty
	39.02 Polymer and copolymer thermoplastic materials, in bars, blocks, rods, slabs or tubes (excluding tubes of polyvinyl chloride and ethylene polymers and copolymers)	Full duty
	39.03 (1) Bars, blocks, rods, slabs or tubes, of cellulose or cellulose derivatives	Full duty
	(2) Cellulose acetate-butyrate, for the manufacture of metallised plastic profile shapes	Full duty
	76.04 Aluminium foil containing, by mass, more than 0,9 per cent of manganese, printed or unprinted, lacquered on both sides, of a thickness exceeding 0,045 mm but not exceeding 0,15 mm, for the manufacture of metallised plastic profile shapes	Full duty
307.06	Industry: Plastic Adhesives	
	39.03 Waste film and plasticised cellulose nitrate, for the manufacture of adhesives	Full duty
307.07	Industry: Synthetic Rubber	
	15.10 Fatty acids	Not exceeding the M.F.N. duty
	27.07 Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to Chapter 27 of Schedule No. 1	Full duty
	27.10 Mineral oil	Full duty
	27.13 Mineral waxes	Full duty
	28.00 Inorganic chemicals, for use as anti-oxidants	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
307.07	<i>Continued</i>	
	28.36 Sodium formaldehydesulphoxylate; sodium dithionite	Full duty
	28.40 Tripotassium phosphate	Full duty
	29.01 Butadiene; styrene	Full duty
	29.04 Propanediol	Full duty
	29.06 Paratertiary butyl catechol	Full duty
	29.08 Di-isopropylbenzene hydro-peroxide; paramethoxy phenol	Full duty
	29.23 Ethylenediamine tetra acetic acid	Full duty
	29.31 Tertiary dodecyl mercaptan	Full duty
	34.01 Sodium or potassium soap of rosin or of tall oil	Full duty
	34.02 Alkylarylsulphonate surface-active agent	Full duty
	34.04 Artificial waxes	Full duty
	35.03 Glue (animal or fish)	Full duty
	38.19 Mixed rosins and fatty acids; anti-foam agents	Full duty
307.08	Industry: Rubber Products	
	25.19 Calcined magnesite	Full duty
	25.27 French chalk (talc)	Full duty
	27.06 Tar	Full duty
	27.07 (1) Hydrocarbon solvents, for rubber	Full duty
	(2) Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to Chapter 27 of Schedule No. 1	Full duty
	27.08 Pitch	Full duty
	27.10 Hydrocarbon solvents (excluding petrol), for rubber; mineral oil, for compounding with rubber	Full duty
	27.12 Petroleum jelly	Full duty
	27.13 Mineral waxes, for use as anti-oxidants	Full duty
	27.15 Bitumen and asphalt, natural	Full duty
	29.00 Organic chemicals, for use as solvents for rubber	Full duty
	29.14 Zinc stearate	Full duty
	29.21 Ethylene polysulphite	Full duty
	34.04 Artificial waxes, for use as anti-oxidants	Full duty
	38.09 Wood tar	Full duty
	38.19 Prepared rubber reclaiming agents	Full duty
	40.01 Crepe rubber, for the manufacture of body protection devices for mine workers and first-aid equipment for use on mines	Full duty
	40.14 Rubber labels	Full duty
	40.15 Ebonite dust	Full duty
	53.11 Woven melton fabrics	Not exceeding the M.F.N. duty
	56.05 Yarn of man-made fibres (discontinuous or waste), for covering rubber thread	Not exceeding the M.F.N. duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
307.08	<i>—Continued</i>	
	57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1	Full duty
	58.05 Woven webbing	Not exceeding the M.F.N. duty
	83.09 Buckles, for the manufacture of body protection devices of rubber, for mine workers	Full duty
	84.61 Valves and parts, for inner tubes	Full duty
307.09	Industry: Can Sealing and Bottle Cap Lining Preparations	
	28.45 Magnesium silicate	Full duty
	29.14 Benzoic acid	Full duty
	29.16 Hydroxybenzoic acid	Full duty
	34.02 Ammonium salt of dibutyl naphthalene sulphonic acid	Full duty
	38.08 Zinc resinate	Full duty
	39.02 Polyvinyl chloride	Full duty
	39.03 Methylcellulose	Full duty
	39.06 Ammonium alginate	Full duty
	40.06 Rubber latex	Full duty
307.10	Industry: Synthetic Rubber Latex	
	28.19 Zinc oxide	Full duty
	28.28 Hydroxyammonium sulphate	Full duty
	28.38 Potassium persulphate	Full duty
	28.40 Tetrasodium pyrophosphate	Full duty
	29.14 Methacrylic acid; methylmethacrylate	Full duty
	29.15 Fumaric acid; itaconic acid	Full duty
	29.23 Trisodiumhydroxyethyl ethylenediamine triacetate	Full duty
	29.27 Acrylonitrile	Full duty
	29.31 Normal dodecyl mercaptan	Full duty
	34.02 Organic surface-active agents	Full duty
	38.19 Preparations containing 1, 2-benzisothiazalone as active ingredient	Full duty
308.00	LEATHER GOODS, FURSKINS, TRAVEL GOODS AND ALLIED GOODS	
308.01	Industry: Leather Tanning and Finishing	
	13.01 Raw vegetable materials of a kind used primarily in dyeing or in tanning	Full duty
	15.05 Wool grease	Full duty
	15.06 Animal oil and fat	Full duty
	15.07 Vegetable oil (excluding castor oil)	Full duty
	15.09 Degras	Full duty
	27.10 Mineral oil	Full duty
	27.12 Petroleum jelly	Full duty
	27.13 Mineral waxes	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
308.01	<i>—Continued</i>	
	28.00 Inorganic chemicals (excluding magnesium silicate (talc) and sodium hydroxide (caustic soda))	Full duty
	29.00 Organic chemicals (excluding acetic acid, acetone and butyl alcohol)	Full duty
	29.14 Acetic acid	Full duty less 20%
	32.01 Tanning extracts of vegetable origin	Full duty
	32.02 Tannins, gall-nut tannin and its derivatives	Full duty
	32.03 Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pretanning (for example, of enzymatic, pancreatic or bacterial origin)	Full duty
	32.06 Colour lakes	Full duty
	32.07 Dry pigments	Full duty
	32.09 (1) Water pigments of a kind used for finishing leather; pigments in linseed oil or other paint or enamel media	Full duty
	(2) Leather finishing solutions containing plasticised polyvinyl chloride in organic solvents, whether or not containing pigments suitable for tinting purposes	Full duty
	34.01 Soap	Full duty
	34.02 Organic surface-active agents; surface-active preparations	Full duty
	34.03 Lubricating preparations containing less than 70 per cent by mass of mineral oil	Full duty
	34.04 Prepared waxes	Full duty
	38.11 Fungicides	Full duty
	38.12 Prepared glazings, prepared dressings and prepared mordants	Full duty
	38.18 Composite solvents (excluding cellulose thinners)	Full duty
	38.19 Chemical products and preparations of the chemical and allied industries; residual products of the chemical and allied industries	Full duty
	39.01 Polyester resins in liquid form, for the manufacture of patent leather	Full duty
	39.02 Polyvinyl chloride film, sheet or strip, of a thickness not exceeding 0.23 mm, for the manufacture of imitation patent leather and similar covered or coated leather	Full duty
308.02	Industry: Harness, Saddlery, Travel Goods and Similar Goods (including Belts)	
	38.12 Prepared leather dressings (excluding paint or lacquer)	Full duty
	39.02 Acrylonitrile-butadiene-styrene plates and sheets, for the manufacture of travel goods	Full duty
	39.03 Celluloid sheets, for the manufacture of fancy leather goods and handbags; vulcanised fibreboard; adhesive solutions	Full duty
	39.05 Adhesive solutions	Full duty
	39.07 Celluloid frames, for the manufacture of fancy leather goods and handbags	Full duty
	40.06 Rubber adhesive	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
308.02	<i>—Continued</i>	
	40.08 Rubber sheeting, for use as lining for tobacco-pouches	Full duty
	41.02 Vegetable tanned bovine whole hides of a thickness not exceeding 1,5 mm, for the manufacture of travel goods	Full duty
	41.03 Vegetable tanned sheep skin leather, for saddlery	Full duty
	44.09 Wood hooping	Full duty
	44.28 Wood frames	Full duty
	48.01 Paperboard (excluding paperboard with a basis mass of not less than 600 g/m ² but not exceeding 3 500 g/m ² and of a value for duty purposes per 1 000 kg exceeding R176 but not exceeding R220), stiffening paper and felt paper, for the manufacture of fancy leather goods and handbags	Full duty
	51.04 Woven fabrics of man-made fibres (continuous), for use as linings	Not exceeding the M.F.N. duty
	54.03 Flax yarn	Not exceeding the M.F.N. duty
	56.05 Prepared sewing yarn of man-made fibres (discontinuous): (1) Of cellulosic fibres (2) Of other fibres	Full duty Not exceeding the M.F.N. duty
	56.07 Woven fabrics of man-made fibres (discontinuous), for use as linings	Not exceeding the M.F.N. duty
	59.07 Buckram and similar fabrics	Not exceeding the M.F.N. duty
	59.11 Rubberised textile fabrics, for bagware: (1) Impregnated or coated with rubber (2) Laminated with rubber	Not exceeding the M.F.N. duty Full duty
	59.12 Impregnated or coated fabrics (excluding fabrics coated with artificial plastic material), for covering bagware	Not exceeding the M.F.N. duty
	73.11 Shapes and profiles, of iron or steel	Full duty
	73.31 Studs, nails with nickel heads and saddle nails, of iron or steel	Full duty
	73.35 Springs	Full duty
	74.14 Studs; nails with brass heads	Full duty
	82.04 Hand tools, for leatherworkers	Full duty
	83.01 Locks and parts thereof, of base metal: (1) For travel goods (for example, trunks, suitcases, travelling bags and hat boxes) (2) Other	Ordinary duty in excess of 3,25c each less 30% Full duty
	83.02 Base metal fittings and mountings of a kind suitable for saddlery, trunks and the like (excluding handles, corner supports and corner protectors; rings (including D-rings) and squares, of wire; hinges, corner bumpers for trunks and loops for handles)	Full duty
	83.09 (1) Clasps of base metal	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
308.02	<i>Continued</i>	
	(2) Buckles, buckle clasps, hooks, eyes, eyelets and the like, of base metal	Full duty
	(3) Tubular rivets, of base metal	Full duty
	95.01 Worked tortoise-shell, for the manufacture of fancy leather goods and handbags	Full duty
	98.01 Press-fasteners, including snap-fasteners and press-studs	Full duty
308.03	Industry: Fur and Artificial Fur Goods (excluding Carpets and Mats)	
	43.02 Heads and claws	Full duty
	43.04 Artificial fur	Full duty
	58.04 Woven pile fabrics simulating natural fur	Not exceeding the M.F.N. duty
	59.01 Wadding	Full duty
	59.13 Elastic and elastic trimmings	Not exceeding the M.F.N. duty
	74.13 Chains	Full duty
	83.09 Clasps, clips and hooks; hooks and eyes	Full duty
309.00	WOOD AND WOODEN PRODUCTS	
309.01	Industry: Wood and Wooden Products	
	39.01 (1) Urea formaldehyde, in such quantities and at such times as the Secretary for Industries may allow by specific permit, for use as a binding agent in the manufacture of reconstituted wood	Full duty
	(2) Melamine formaldehyde, for use as a binding agent in the manufacture of reconstituted wood	Full duty
	39.02 Polyvinyl chloride film or sheet, printed or unprinted, of a thickness not exceeding 0,5 mm, for the covering of block-board and chipboard	Full duty
	44.03 Veneer logs	Not exceeding the M.F.N. duty
	44.15 Plywood, coated (excluding alder or birch plywood of a thickness not exceeding 4 mm), for the manufacture of ventilation piping for mines	Not exceeding the M.F.N. duty
	44.17 "Improved" wood, for the manufacture of parts and accessories for machinery	Full duty
	48.07 Kraft paper, impregnated or coated with synthetic resin, for use in the manufacture of concrete shuttering of plywood or (provided the width is 190 cm or more) for surface-coating reconstituted wood	Full duty
	73.35 Spiral springs, of iron or steel, for the manufacture of clothes pegs	Full duty
310.00	PAPER AND PAPER PRODUCTS	
310.01	Industry: Pulp, Paper and Paperboard	
	11.08 Starch, for use as size	Full duty
	28.17 Sodium peroxide, for use as a pulp bleaching agent	Full duty
	28.38 Sodium sulphate, for the manufacture of paper pulp	Full duty
	35.05 Dextrins, for use as size	Full duty
	38.08 Resinates and other resin derivatives, for use as size	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
310.01	<i>—Continued</i>	
	38.19 Prepared sizes	Full duty
	39.03 Chemical derivatives of cellulose (excluding carboxymethylcellulose), for use as size	Full duty
	48.15 Paper and paperboard, in rolls or sheets, cut to size or shape, for the manufacture of tissue paper	Full duty
	63.02 Rags (new or used)	Full duty
310.02	Industry: Impregnated or Coated (including Laminated) Paper and Paperboard	
	27.10 Benzene, for the manufacture of pressure-sensitive paper or tape	Full duty
	29.01 Heptane and hexane, for the manufacture of pressure-sensitive paper or tape	Full duty
	39.02 Ethylene polymers and copolymers with a relative density not exceeding 0.940, liquid or pasty and in blocks, lumps, powders and similar bulk forms, for extrusion coating of paper and paperboard	Full duty
	48.01 Kraft paper, sulphite paper, felt paper of a value for duty purposes per metric ton exceeding R88 and paper with a basis mass of less than 35 g/m ² , for the manufacture of waxed paper, gummed paper, laminated paper, bitumenised paper and other coated paper	Full duty
	48.05 Kraft paper, creped, for the manufacture of bitumenised paper	Full duty
	48.07 Rubberised crepe paper, for the manufacture of pressure-sensitive paper	Full duty
	70.20 Glass fibre woven fabrics, for reinforcing bitumenised paper	Full duty
310.03	Industry: Corrugated, Creped or Crinkled Paper and Paperboard	
	48.01 Paper and paperboard, the following:	
	(1) Fully bleached paper or paperboard, of a basis mass exceeding 120 g/m ² , for the manufacture of corrugated paper or paperboard	Full duty
	(2) Bleached sulphite paper	Full duty
	(3) In such quantities and at such times as the Secretary for Industries may allow by specific permit, for the manufacture of corrugated paper and paperboard	Full duty
310.04	Industry: Building Board	
	15.07 Linseed oil, tung oil and other vegetable oil, for tempering hardboard	Full duty
	27.10 Petroleum oil, for tempering hardboard	Full duty
	27.12 Petroleum jelly	Full duty
	39.02 Polyvinyl chloride film or sheet, printed or unprinted, of a thickness not exceeding 0.5 mm, for the covering of hardboard	Full duty
	48.01 Plain paper	Full duty
310.05	Industry: Boxes, Bags and Other Packing Containers	
	29.14 Acetic acid	Full duty less 20%
	48.01 Paper and paperboard, the following:	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
310.05	<i>Continued</i>	
	(1) Kraft, imitation kraft and semi-chemical paper or paperboard, for the manufacture of multi-wall paper bags with a one side area measurement (excluding the gusset) exceeding 1 935 cm ² , and printed bags with laminated walls	Full duty
	(2) Wrapping paper (excluding kraft or imitation kraft paper), for the manufacture of multi-wall paper bags with a one side area measurement (excluding the gusset) exceeding 1 935 cm ² , and printed bags with laminated walls	Full duty
	(3) Fully bleached paper of a basis mass exceeding 120 g/m ² , for the manufacture of corrugated paperboard containers	Full duty
	(4) Unprinted, uncoated paper and paperboard, for the manufacture of paper cups, ice cream cups, dairy product containers and other waxed or coated containers	Full duty
	(5) In such quantities and at such times as the Secretary for Industries may allow by specific permit, for the manufacture of boxes (including corrugated paperboard boxes) and paper sacks and bags	Full duty
48.05	Crepe paper (known as kraft or imitation kraft), for the manufacture of multi-wall paper bags with a one side area measurement (excluding the gusset) exceeding 1 935 cm ² , and printed bags with laminated walls	Full duty
48.07	(1) Fancy printed paper; lace paper; enamel paper and paperboard; paper and paperboard coated with artificial plastic materials (excluding cellulose or derivatives thereof), unprinted; other coated paper and paperboard of a basis mass not exceeding 250 g/m ² , not waxed or printed	Full duty
	(2) Unprinted sulphate or sulphite paper and paperboard, bleached and coated, for the manufacture of paper cups, ice cream cups and containers, dairy product containers and containers for liquids	Full duty
	(3) Unprinted, unbleached kraft paper and paperboard, coated, for the manufacture of multiple carrier-packs for bottles or metal containers	Full duty
73.12	Metal strip, for use as edging	Full duty
76.04	Unprinted aluminium foil, backed with paperboard with a basis mass per m ² exceeding 250 g	Full duty
83.09	Eyelets, rivets and similar metal fittings	Full duty
83.13	Caps, nozzles, studs and telescopic taps	Full duty
310.06	Industry: Pulp, Paper and Paperboard Goods	
35.05	Dextrins, for use as size for the manufacture of moulded packaging material; gum, for the manufacture of envelopes	Full duty
48.01	Sulphite paper, for the manufacture of drinking straws; paper (excluding kraft, imitation kraft and semi-chemical paper and paperboard), of a basis mass of less than 35 g/m ²	Full duty
48.07	Tissue paper, impregnated or coated, for the manufacture of stencil sheets	Full duty
48.15	Angle cut (other than rectangular) linen finish paper, for the manufacture of envelopes	Full duty
310.07	Industry: Labels, Tickets, Tape and Similar Goods	
39.00	Artificial plastic material, of any width, pressure-sensitive	Not exceeding 10%

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
310.07	<i>—Continued</i>	
	39.01 Polyethylene terephthalate film, for the manufacture of printed tape	Full duty
	39.02 Polyvinyl chloride film of a thickness not exceeding 0.125 mm, not pressure-sensitive, for the manufacture of pressure-sensitive labels, tickets and tape	Full duty
	40.02 Polybutadiene-styrene, for the manufacture of pressure-sensitive tape	Full duty
	48.01 (1) Sulphite paper of a basis mass of less than 35 g/m ² , for the manufacture of printed wrappers	Full duty
	(2) Hard-sized super-calendered paper, for the manufacture of varnished labels	Full duty
	48.07 Woodfree paper coated on one side (excluding gummed paper), for the manufacture of printed labels	Full duty
	48.21 Cores and flanges, of paperboard, for packing pressure-sensitive labels, tickets and tape	Not exceeding 10%
	51.04 Woven fabrics of man-made fibres (continuous), for the manufacture of printed labels	Full duty
	55.09 Woven fabrics of cotton, in rolls, for the manufacture of labels and tags	Not exceeding the M.F.N. duty
	59.12 Pressure-sensitive textile tape	Not exceeding 10%
	76.04 (1) Unprinted aluminium foil, backed with paperboard with a basis mass per m ² exceeding 250 g	Full duty
	(2) Unprinted aluminium foil, backed with gummed paper or pressure-sensitive paper with discardable backing	Full duty
310.08	Industry: Printing, Publishing and Bookbinding	
	15.08 Lithographic varnish (boiled linseed oil)	Full duty
	27.07 Xylol (xylene)	Full duty
	28.01 Iodine (resublimed)	Full duty
	28.10 Phosphoric acid	Not exceeding the M.F.N. duty
	29.14 Acetic acid	Full duty less 20%
	29.16 Citric acid; lactic acid; gallic acid	Not exceeding the M.F.N. duty
	32.02 Tannic acid	Full duty
	32.09 Varnish; stamping foils; paste paint, for the silk screen process	Full duty
	35.01 Casein glue	Full duty
	35.03 Fish glue	Full duty
	37.01 Photographic plates and film, in the flat, sensitised, unexposed	Not exceeding the M.F.N. duty
	37.02 Film, in rolls, sensitised, unexposed	Not exceeding the M.F.N. duty
	37.03 Paper and paperboard, sensitised	Full duty
	37.08 Photographic developers; plate coating materials; cold top enamel developers; sensitisers; iodisers	Full duty
	38.19 Lithographic offset powders; prepared etches; etching auxiliaries with an oil base	Full duty
	39.03 Collodion	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
310.08	<i>Continued</i>	
	41.02 Bovine leather; equine leather	Full duty
	41.03 Sheep and lamb skin leather	Full duty
	41.04 Goat and kid skin leather	Full duty
	41.07 Parchment leather; vellum	Full duty
	48.00 Stereoflong, stereobacking and stereo moulding blankets; binders' paper; marbled paper	Full duty
	48.07 Sensitised cheque paper; waxed paper, for the manufacture of banknotes; coated paper or paperboard, known as enamel paper or board	Full duty
	49.11 Mounting bases; calendar mounts on which a picture is printed	Full duty
	54.03 Flax yarn	Not exceeding the M.F.N. duty
	55.09 Woven fabrics of cotton, in a plain weave and of a width not exceeding 15 cm, for use in the binding of books	Full duty
	57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1, for the manufacture of banknotes	Full duty
	58.04 Corduroy containing 50 per cent or more cotton	Not exceeding the M.F.N. duty
	58.05 Webbing and tape	Not exceeding the M.F.N. duty
	68.13 Stereo moulding board	Full duty
	73.12 Edging of base metal, for articles other than calendars, loose-leaf covers or binders or letter or document files, in book or folder form	Full duty
	74.05 Bronze leaf or foil	Full duty
	83.09 Metal fittings, studs and rivets, for articles other than calendars, loose-leaf covers or binders or letter or document files, in book or folder form	Full duty
	84.34 Plates (or sheets) prepared for printing purposes (for example, planed, grained or polished); printing plates (screens), of glass	Not exceeding the M.F.N. duty
311.00	TEXTILES AND TEXTILE PRODUCTS	
311.01	Industry: Textile	
	27.10 Lubricating oil (including base oils therefor)	Full duty
	28.00 Hypochlorite, hydrogen peroxide and other inorganic chemicals, for use as bleaching agents	Full duty
	28.17 Sodium hydroxide (caustic soda)	Full duty
	28.30 Barium chloride	Full duty
	28.36 Dithionites (including those stabilised with organic substances); sulphonylates	Full duty
	28.38 Sodium sulphate	Full duty
	28.40 Acid sodium pyrophosphate; monocalcium phosphate	Full duty
	29.00 (1) Organic chemicals, for use as bleaching agents	Full duty
	(2) Diazonium salts and couplers for these salts, for use as azoic dyestuffs	Full duty
	29.03 Sodium nitrobenzene sulphonate	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
311.01	<i>Continued</i>	
	29.06 Beta-naphtol flakes	Full duty
	29.14 (1) Formic acid	Not exceeding the M.F.N. duty
	(2) Sodium acetate	Full duty
	32.05 Azoic dyestuffs	Full duty
	32.07 Inorganic products known as luminophores	Full duty
	32.09 Paste paint, for the silk screen process	Full duty
	34.01 Soap	Full duty
	34.02 Organic surface-active agents; surface-active preparations and washing preparations	Full duty
	34.03 Lubricating preparations consisting of mixtures of oils (excluding castor oil) or fats, or preparations with a basis of oil or fat	Full duty
	34.04 Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents	Full duty
	35.05 Soluble starches	Full duty
	38.06 Sulphite lye, concentrated	Full duty
	38.11 Prepared mothproofing agents	Full duty
	38.19 (1) Mothproofing agents, stabilising agents, reducing agents, retarding agents and dye stripping agents	Full duty
	(2) Naphtols and diazonium compounds	Full duty
	39.02 Sodium polyacrylate solution	Full duty
	39.03 Chemical derivatives of cellulose (excluding carboxymethylcellulose), for use as size	Full duty
	39.06 Alginic acid or its salts or esters; starch ethers or esters	Full duty
	53.06 Left-over yarns of carded sheep's or lambs' wool (woollen yarn), for the recovery of fibres	Full duty
	53.07 Left-over yarns of combed sheep's or lambs' wool (worsted yarn), for the recovery of fibres	Full duty
	53.10 Left-over yarns of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), for the recovery of fibres	Full duty
	55.05 Left-over yarns of cotton, for the recovery of fibres	Full duty
	55.06 Left-over yarns of cotton, for the recovery of fibres	Full duty
	56.05 Left-over yarns of man-made fibres (discontinuous or waste), for the recovery of fibres	Full duty
	56.06 Left-over yarns of man-made fibres (discontinuous or waste), for the recovery of fibres	Full duty
	63.01 Old clothing and other old textile articles, for the recovery of fibres	Full duty
	63.02 Rags (new or used)	Full duty
311.02	Industry: Textile Spinning	
	48.01 Paper, for spinning paper yarn	Full duty
	48.20 Paper tubes	Not exceeding 3%
	51.01 Yarn of synthetic fibres (continuous) (excluding yarn of polyamide fibres with a tenacity of less than 5,3 cN/dtex), for the manufacture of core yarn	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
311.02	<i>—Continued</i>	
	53.04 Wool waste (processed), for spinning woollen yarn	Full duty
	53.05 Wool tops, bleached or dyed	Full duty
	63.01 Old clothing and other old textile articles, for the recovery of fibres for spinning purposes	Full duty
311.03	Industry: Textile Weaving	
	48.15 Paper and paperboard, cut to size or shape, for use with Jacquard and similar textile machines	Full duty
	51.01 (1) Yarn of man-made fibres (continuous) (excluding yarn of polyamide fibres), for weaving fabrics suitable for use as interlinings	Full duty
	(2) Yarn of man-made fibres (continuous) (excluding yarn of polyamide fibres with a tenacity of 5,3 cN/dtex or more), for weaving fabrics (excluding those suitable for use as interlinings)	Full duty
	(3) Yarn of polyamide fibres (continuous) not exceeding 1 110 dtex and with a tenacity of 5,3 cN/dtex or more (excluding unprocessed yarn of 920 dtex), for weaving fabrics (excluding tyre cord fabric)	Full duty
	53.06 Yarn of carded sheep's or lambs' wool (woollen yarn)	Not exceeding the M.F.N. duty
	53.07 Yarn of combed sheep's or lambs' wool (worsted yarn), for weaving fabrics suitable for use as interlinings	Not exceeding the M.F.N. duty
	53.08 Yarn of fine animal hair (carded or combed)	Full duty
	53.09 Yarn of horsehair or other coarse animal hair	Full duty
	54.03 Flax yarn	Not exceeding the M.F.N. duty
	56.05 (1) Yarn of synthetic fibres (excluding yarn of polyester fibres (discontinuous)), for weaving fabrics suitable for use as interlinings	Full duty
	(2) Yarn of cellulosic fibres and animal hair mixed together, for weaving fabrics suitable for use as interlinings	Full duty
	57.06 Yarn of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1, for weaving fabrics of a mass per m ² exceeding 356 g	Full duty
	59.04 Twine, cordage, ropes or cables, of polyester fibres (continuous)	Full duty
311.04	Industry: Textile Knitting	
	39.07 (1) Buckles of artificial plastic material	Full duty
	(2) Beads, of artificial plastic material, loose or provisionally strung, whether or not coated with pearl essence, for the manufacture of knitted ornamental trimmings	Full duty
	49.08 Paper transfers (decalcomanias)	Full duty
	51.01 (1) Yarn of man-made fibres (continuous) (excluding yarn of polyester or polyamide fibres)	Not exceeding 5%
	(2) Yarn of polyester or polyamide fibres (continuous), for knitting net fabrics of a kind used in articles of apparel, furnishings or the like and of open-work fabrics similar to lace	Full duty
	51.02 Monofil of polyamide material, with a tenacity of less than 5,3 cN/dtex, of 68 dtex or more but less than 834 dtex, for knitting ornamental trimmings	Full duty
	52.01 Metallised yarn, being textile yarn spun with metal or covered with metal by any process, for knitting ornamental trimmings	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
311.04	<i>—Continued</i>	
	53.06 Yarn of carded sheep's or lambs' wool (woollen yarn): Liable to the general duty	Full duty less 5%
	Liable to the M.F.N. duty	Full duty
	53.08 Yarn of fine animal hair (carded or combed)	Full duty
	55.05 Two-fold yarn of cotton, mercerised, with a linear density of 9,8 tex×2 or finer, for knitting women's and girls' stockings	Full duty
	56.05 (1) Yarn of synthetic fibres (discontinuous), for knitting women's and girls' stockings	Full duty
	(2) Yarn of synthetic fibres (discontinuous), for knitting infants' clothing	Full duty
	(3) Two-fold yarn of synthetic fibres (discontinuous), not combed, of a linear density of 7,2 tex or finer (in the unplied form), for the manufacture of warp knitted fabrics	Full duty less 5%
	(4) Yarn of polyvinyl fibres (discontinuous), for knitting pile fabrics	Full duty
	58.07 (1) Fringing, for the manufacture of shawls (excluding infants' shawls)	Full duty
	(2) Ornamental textile trimmings (excluding braid)	Full duty
	58.09 Lace trimmings (including motifs)	Full duty
	58.10 Embroidered trimmings (including motifs)	Full duty
	60.01 Knitted or crocheted trimmings (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics)	Full duty
	61.08 Trimmings for women's or girls' clothing	Full duty
	70.19 Imitation precious or semi-precious stones, fragments and chippings, and similar fancy or decorative glass small-ware, for the manufacture of knitted ornamental trimmings	Full duty
	83.09 Buckles (excluding buckle moulds) of base metal	Full duty
311.05	Industry: Thread Manufacturing	
	51.01 Single yarn of polyester or polyamide fibres (continuous), with a tenacity of 5,3 cN/dtex or more (excluding core yarns), for the manufacture of sewing thread	Full duty
	54.03 Flax yarn, unprocessed, for the manufacture of sewing thread	Not exceeding the M.F.N. duty
311.06	Industry: Textile Finishing	
	32.09 Paste paint, for the silk screen process	Full duty
	38.12 Prepared dressings, prepared glazings and prepared mordants, for finishing narrow loom fabrics	Full duty
	39.02 Ethelene polymers and copolymers with a relative density not exceeding 0,940, liquid or pasty and in blocks, lumps, powders and similar bulk forms, for the lamination of textile fabrics	Full duty
	55.09 Woven fabrics of cotton (excluding fabrics in a twill or sateen weave), unbleached or woven wholly or partly from coloured yarns in such a manner as to form checks or stripes, not finished in any way, with a construction of 63 threads or more per cm ² (of which 41 or more threads must be in the warp), of a predominant linear density of 18 tex or finer in both the warp and the weft, in such quantities and at such times as the Minister may permit and subject to such conditions as he may impose, for the finishing thereof, provided such fabrics are to undergo, at least, all the processes specified in each case:	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
311.06	—Continued	
	Unbleached: singeing, bleaching or vat dyeing, mercerising and compressive shrinking	
	Woven from coloured yarns: singeing and compressive shrinking:	
	(1) Woven wholly or partly from coloured yarns in such a manner as to form checks or stripes	Full duty
	(2) Of a f.o.b. price per m ² not exceeding 28c (excluding fabrics woven wholly or partly from coloured yarns in such a manner as to form checks or stripes):	
	Liable to the general duty or the M.F.N. duty	Full duty less 5c per m ²
	Liable to the preferential duty	Full duty less 4,1c per m ²
	(3) Of a f.o.b. price per m ² exceeding 28c, in a plain weave (excluding fabrics woven wholly or partly from coloured yarns in such a manner as to form checks or stripes)	Full duty less 5c per m ²
	(4) Of a f.o.b. price per m ² exceeding 28c (excluding fabrics in a plain weave and fabrics woven wholly or partly from coloured yarns in such a manner as to form checks or stripes)	Full duty
56.07	Woven fabrics of synthetic fibres mixed with cotton (excluding fabrics in a twill or sateen weave), unbleached or woven wholly or partly from coloured yarns in such a manner as to form checks or stripes, not finished in any way, with a construction of 63 threads or more per cm ² (of which 41 or more threads must be in the warp), of a predominant linear density of 18 tex or finer in both the warp and the weft, in such quantities and at such times as the Minister may permit and subject to such conditions as he may impose, for the finishing thereof, provided such fabrics are to undergo, at least, all the processes specified in each case:	
	Unbleached: singeing, bleaching or vat dyeing and compressive shrinking	
	Woven from coloured yarns: singeing and compressive shrinking:	
	(1) Woven wholly or partly from coloured yarns in such a manner as to form checks or stripes	Full duty
	(2) Of a f.o.b. price per m ² not exceeding 28c (excluding fabrics woven wholly or partly from coloured yarns in such a manner as to form checks or stripes)	Full duty less 5c per m ²
	(3) Of a f.o.b. price per m ² exceeding 28c, in a plain weave (excluding fabrics woven wholly or partly from coloured yarns in such a manner as to form checks or stripes)	Full duty less 5c per m ²
	(4) Of a f.o.b. price per m ² exceeding 28c (excluding fabrics in a plain weave and fabrics woven wholly or partly from coloured yarns in such a manner as to form checks or stripes)	Full duty
311.07	Industry: Textile Embroidery	
50.09	Woven fabrics of silk, of a mass per m ² not exceeding 102 g and of a f.o.b. price per kg exceeding 275c	Full duty
51.01	Yarn of man-made fibres (continuous) (excluding yarn of polyester or polyamide fibres)	Full duty
51.04	Woven fabrics of man-made fibres (continuous), of a mass per m ² not exceeding 102 g and of a f.o.b. price per kg exceeding 275c	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
311.07	<i>—Continued</i>	
	52.01 Metallised yarn	Full duty
	55.05 Cotton yarn	Full duty
	55.09 Woven fabrics of cotton, of a mass per m ² not exceeding 102 g and a f.o.b. price per kg exceeding 275c	Full duty
	56.05 Yarn of man-made fibres (discontinuous)	Full duty
	56.07 Woven fabrics of man-made fibres (discontinuous), of a mass per m ² not exceeding 102 g and a f.o.b. price per kg exceeding 275c	Full duty
311.08	Industry: Twine, Rope and Cordage	
	15.05 Wool grease	Full duty
	27.10 Lubricating oil (including base oils therefor) and lubricating grease	Full duty
	27.12 Petroleum jelly	Full duty
	34.01 Soap, for batching mixtures	Full duty
	34.03 Batching oil and ingredients therefor	Full duty
	49.11 Printed tapes, for running into ropes or cables	Full duty
	51.01 Yarn of synthetic fibres (continuous) (excluding yarn of polyester fibres with a tenacity of less than 5,3 cN/dtex, and yarn of polyamide fibres), for the manufacture of cabled yarn, twine or cordage	Full duty
	63.02 Scrap or used twine, cordage, rope, cables and worn-out articles thereof	Full duty
311.09	Industry: Fishing Net	
	51.01 Yarn of man-made fibres (continuous) (excluding yarn of polyamide fibres with a tenacity of less than 5,3 cN/dtex)	Full duty
	56.05 Yarn of man-made fibres (discontinuous)	Full duty
	59.04 Twine of cotton or of man-made fibres	Full duty
311.10	Industry: Carpets and Mats	
	51.01 (1) Yarn of man-made fibres (continuous) (excluding yarn of polyamide fibres)	Full duty less 5%
	(2) Stretch and bulked yarns of polyamide fibres (continuous)	Full duty less 5%
	53.06 Yarn of carded sheep's or lambs' wool (woollen yarn)	Not exceeding the M.F.N. duty
	56.05 Yarn of man-made fibres (discontinuous)	Full duty less 5%
	57.05 Yarn of hemp	Full duty less 5%
	57.06 Yarn of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1	Full duty less 5%
	57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1, of a width of 230 cm or more	Full duty
311.11	Industry: Narrow Fabrics (Woven, Cut or Braided)	
	51.01 (1) Yarn of polyamide fibres (continuous) with a tenacity of 5,3 cN/dtex or more (excluding unprocessed yarn of 920 dtex)	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
311.11	<i>—Continued</i>	
	(2) Yarn of polyester fibres (continuous) (excluding yarn not exceeding 170 dtex with a tenacity of less than 5,3 cN/dtex)	Full duty
	(3) Yarn of man-made fibres (continuous) (excluding yarn of polyamide and polyester fibres)	Full duty
	53.11 Woven fabrics of sheep's or lambs' wool or of fine animal hair, for the manufacture of waistbanding, cut bindings and collar and cuff interlinings	Full duty
	54.05 Woven fabrics of flax, for the manufacture of waistbanding, cut bindings and collar and cuff interlinings	Full duty
	59.03 Bonded fibre fabrics and similar bonded yarn fabrics, uncoated	Full duty
311.12	Industry: Impregnated or Coated Fabrics, including Paper Fabrics	
	27.10 Petroleum spirit, for the manufacture of pressure-sensitive tape of textile material	Full duty
	29.00 Chemically defined phthalates (excluding dibutyl phthalate, di-octyl phthalate, di-2-ethyl hexyl phthalate, di-iso-octyl phthalate, dinonyl phthalate, di-iso-nonyl phthalate, didecyl phthalate and di-iso-decyl phthalate)	Full duty
	29.19 Tributyl phosphate, triphenyl phosphate and other phosphoric esters suitable for use as plasticisers	Full duty
	38.19 Prepared plasticisers (excluding chlorinated paraffin plasticisers and phthalic acid esters of mixed aliphatic alcohols in the range from 7 to 11 carbon atoms)	Full duty
	39.02 Polyvinyl chloride	Full duty
	51.04 (1) Woven fabrics of man-made fibres (continuous) (excluding fabrics of cellulosic fibres)	Not exceeding the M.F.N. duty
	(2) Open weave fabrics of cellulosic fibres (continuous) with a construction not exceeding 10 threads per cm ²	Full duty
	59.03 Bonded fibre fabrics and similar bonded yarn fabrics, uncoated	Full duty
311.13	Industry: Industrial Textile Articles and Materials	
	54.03 Sewing yarn of flax, for the manufacture of polishing and grinding buffs	Full duty
	55.09 Woven fabrics of cotton, for the manufacture of polishing buffs	Full duty
	59.12 Impregnated textile fabrics, for the manufacture of polishing buffs	Not exceeding the M.F.N. duty
311.14	Industry: Made Up Textile Fabrics	
	53.11 Tubular woven fabrics of wool, commonly known as melton, cut on the bias, for the manufacture of collar support material	Full duty
	54.05 Tubular woven fabrics of flax, cut on the bias, for the manufacture of combined felt and linen fabric, for use as collar support material	Full duty
311.15	Industry: Knitted Gloves	
	29.00 Organic chemicals (excluding di-octyl phthalate, di-2-ethyl hexyl phthalate, di-iso-octyl phthalate, dinonyl phthalate, di-iso-nonyl phthalate, didecyl phthalate and di-iso-decyl phthalate), for use as plasticisers	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
311.15	—Continued	
	38.19 Chemical preparations (excluding phthalic acid esters of mixed aliphatic alcohols in the range from 7 to 11 carbon atoms), for use as plasticisers	Full duty
	59.08 Knitted fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials	Full duty
	60.01 Knitted or crocheted fabrics (excluding knitted pile fabrics):	
	(1) Of cotton and of a f.o.b. price per m ² exceeding 28c	Not exceeding the M.F.N. duty
	(2) Of synthetic fibres	Full duty
311.16	Industry: Shawls, Scarves, Mufflers and Stoles	
	50.09 Woven unprinted fabrics of silk or of waste silk, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty
	51.04 Woven unprinted fabrics of man-made fibres (continuous), not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty
	56.07 Woven unprinted fabrics of man-made fibres (discontinuous), not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty
	58.09 Lace	Full duty
	60.01 Knitted or crocheted fabrics (excluding knitted open-work fabrics similar to lace or net fabrics), of wool or other animal hair or of man-made fibres (provided metal threads or metallised yarn are incorporated in the fabric), unprinted, not dyed, not knitted or crocheted from dyed yarn and not defined by draw threads or other means (excluding fabrics for infants' shawls)	Full duty
311.17	Industry: Ties and Bow Ties	
	51.04 Woven fabrics of synthetic fibres (continuous)	Full duty less 10%
	56.07 Woven fabrics of synthetic fibres (discontinuous)	Full duty less 10%
311.18	Industry: Handkerchiefs and Other General Made Up Textile Articles	
	55.09 Woven fabrics of cotton, for the manufacture of handkerchiefs	Full duty less 10%
	58.10 Embroidered trimmings (including motifs)	Full duty
311.19	Industry: Men's and Boys' Outer Garments	
	51.04 Woven fabrics of man-made fibres (continuous), treated with water-repellent preparations, for use as outercloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty
	53.11.90 Woven fabrics of woollen yarns (excluding fabrics plain in colour and fabrics woven from single or plied yarns of different colours giving the fabric a melange or speckled appearance), of a value for duty purposes per m ² exceeding 132c	Full duty
	55.09 Woven fabrics of cotton, treated with water-repellent preparations, for use as outercloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty
	56.07 (1) Woven fabrics of man-made fibres (discontinuous), treated with water-repellent preparations, for use as outercloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
311.20	<p data-bbox="395 353 512 383"><i>—Continued</i></p> <p data-bbox="464 405 1031 472">(2) Treated with water-repellent preparations, for the manufacture of raincoats (including reversible raincoats)</p> <p data-bbox="395 501 1031 591">56.07.36 Woven unprinted fabrics of cellulosic fibres (discontinuous), containing 30 per cent or more combed wool or other combed animal hair, of a mass per m² of 142 g or more:</p> <p data-bbox="488 613 1031 725">(1) Of a value for duty purposes per m² not exceeding 51c, for use as outercloth (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses); repp fabrics and slub fabrics, for garments (excluding blouses)</p> <p data-bbox="488 748 1031 792">(2) Of a value for duty purposes per m² exceeding 51c, for use as outercloth for garments (excluding blouses)</p> <p data-bbox="395 815 1031 904">56.07.37 Woven unprinted fabrics of cellulosic fibres (discontinuous), containing 30 per cent or more synthetic fibres, of a mass per m² of 142 g or more and of a value for duty purposes per m² exceeding 35c:</p> <p data-bbox="488 927 1031 1039">(1) Of a value for duty purposes per m² not exceeding 51c, for use as outercloth (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses); repp fabrics and slub fabrics, for garments (excluding blouses)</p> <p data-bbox="488 1061 1031 1106">(2) Of a value for duty purposes per m² exceeding 51c, for use as outercloth for garments (excluding blouses)</p> <p data-bbox="395 1128 1031 1263">56.07.50 Woven printed fabrics of man-made fibres (discontinuous), of a mass per m² of less than 170 g, containing single or plied yarn of a linear density (in the unplied form) of 20 tex or finer and with a construction of 55 threads or more per cm², of a value for duty purposes per m² exceeding 41c</p> <p data-bbox="395 1285 1031 1375">56.07.60 Woven unprinted fabrics of synthetic fibres (discontinuous), containing combed wool or other combed animal hair:</p> <p data-bbox="488 1397 1031 1532">(1) Not plain in colour and not woven from single or plied yarns of different colours giving the fabric a melange or speckled appearance, of a value for duty purposes per m² exceeding 78c and of a mass per m² exceeding 152 g, for use as outercloth for garments (excluding raincoats and blouses)</p> <p data-bbox="488 1554 1031 1711">(2) Containing more than 50 per cent synthetic fibres, raised on one or on both sides, of a value for duty purposes per m² exceeding 33c, and unraised fabrics of a value for duty purposes per m² not exceeding 51c (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses)</p> <p data-bbox="488 1733 1031 1778">(3) Of a value for duty purposes per m² exceeding 51c, for garments (excluding blouses)</p> <p data-bbox="395 1800 1031 1912">56.07.70 Woven fabrics of synthetic fibres (discontinuous), containing 15 per cent or more wool (excluding fabrics containing combed wool or other combed animal hair), of a mass per m² of 225 g or more and of a value for duty purposes per m² exceeding 48c</p> <p data-bbox="395 1935 1031 2002">56.07.75 Woven unprinted fabrics of synthetic fibres (discontinuous), not containing combed wool or other combed animal hair:</p>	<p data-bbox="1091 405 1187 434">Full duty</p> <p data-bbox="1091 613 1187 642">Full duty</p> <p data-bbox="1091 748 1187 777">Full duty</p> <p data-bbox="1091 927 1187 956">Full duty</p> <p data-bbox="1091 1061 1187 1090">Full duty</p> <p data-bbox="1091 1128 1187 1158">Full duty</p> <p data-bbox="1091 1397 1187 1426">Full duty</p> <p data-bbox="1091 1554 1187 1606">Full duty less 10%</p> <p data-bbox="1091 1733 1187 1762">Full duty</p> <p data-bbox="1091 1800 1187 1830">Full duty</p>

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
311.20	<i>—Continued</i>	
	(1) Not plain in colour and not woven from single or plied yarns of different colours giving the fabric a melange or speckled appearance, of a value for duty purposes per m ² exceeding 78c and of a mass per m ² exceeding 152 g, for use as outercloth for garments (excluding raincoats and blouses)	Full duty
	(2) Containing more than 50 per cent synthetic fibres, raised on one or on both sides, of a value for duty purposes per m ² exceeding 35c, and unraised fabrics, of a value for duty purposes per m ² not exceeding 51c (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses)	Full duty less 10%
	(3) Of a value for duty purposes per m ² exceeding 51c, for garments (excluding blouses)	Full duty
56.07.90	(1) Woven unprinted fabrics of synthetic fibres (discontinuous), containing 15 per cent or more wool (excluding combed wool), of a mass per m ² of 225 g or more and of a value for duty purposes per m ² not exceeding 48c	Full duty
	(2) Woven unprinted fabrics of synthetic fibres (discontinuous), raised on one or on both sides, of a value for duty purposes per m ² exceeding 33c, or not raised, for use as outercloth: (a) Of a value for duty purposes per m ² not exceeding 51c (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses) (b) Of a value for duty purposes per m ² exceeding 51c, for garments (excluding blouses)	Full duty less 10%
58.04	Pile woven fabrics (excluding terry fabrics) of cotton, of a f.o.b. price per m ² exceeding 28c, and of synthetic fibres	Full duty
60.01	Knitted or crocheted fabrics (excluding knitted open-work fabrics similar to net fabrics and knitted pile fabrics): (1) Printed, of cellulosic fibres, for the manufacture of swimwear (2) Quilted or padded, for use as padding (3) Printed, of synthetic fibres, for the manufacture of swimwear	Full duty
60.06	Knitted or crocheted fabrics interlined with foam rubber, for the manufacture of swimwear	Full duty
311.21	Industry: Under Garments	
51.04.50	Woven printed fabrics of man-made fibres (continuous), of a mass per m ² of less than 170 g, containing single or plied yarn of a linear density (in the unplied form) of 200 dtex or finer and with a construction of 55 threads or more per cm ² , of a value for duty purposes per m ² exceeding 41c, for the manufacture of under garments (excluding pyjama suits and shirts, including collars)	Full duty
55.09.50	Woven printed fabrics of cotton, of a mass per m ² of less than 170 g, containing single or plied yarn of a linear density (in the unplied form) of 20 tex or finer and with a construction of 55 threads or more per cm ² , of a value for duty purposes per m ² exceeding 41c, for the manufacture of under garments (excluding pyjama suits and shirts, including collars)	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
311.21	<i>—Continued</i>	
	55.09.55 Woven printed fabrics of cotton, raised on one or on both sides, of a value for duty purposes per m ² exceeding 35c, for the manufacture of nightdresses and pyjama suits	Full duty
	56.07.50 Woven printed fabrics of man-made fibres (discontinuous), of a mass per m ² of less than 170 g, containing single or plied yarn of a linear density (in the unplied form) of 20 tex or finer and with a construction of 55 threads or more per cm ² , of a value for duty purposes per m ² exceeding 41c, for the manufacture of under garments (excluding pyjama suits and shirts, including collars)	Full duty
	56.07.55 Woven printed fabrics of man-made fibres (discontinuous), raised on one or on both sides, of a value for duty purposes per m ² exceeding 35c	Full duty
	58.04 Corduroy of cotton, for the manufacture of nightdresses, pyjama suits and shirts, including collars	Full duty
	60.01 Knitted or crocheted fabrics (excluding knitted open-work fabrics similar to net fabrics):	
	(1) Of combed wool or other combed animal hair, for the manufacture of pyjama suits, nightdresses and shirts, including collars	Full duty
	(2) Of carded wool or other carded animal hair, for the manufacture of pyjama suits, nightdresses and shirts, including collars	Full duty
	(3) Knitted open-work fabrics similar to lace, of stretch or bulked yarns, for the manufacture of under garments	Full duty
	(4) Printed, of synthetic fibres, for the manufacture of under garments (excluding shirts)	Full duty less 10%
311.22	Industry: Infants' Clothing	
	51.04 Woven fabrics of man-made fibres (continuous)	Full duty
	53.11 Woven fabrics of sheep's or lambs' wool or of other animal hair	Full duty
	55.09 Woven fabrics of cotton (excluding terry woven fabrics)	Full duty
	56.07 Woven fabrics of man-made fibres (discontinuous)	Full duty
	58.04 Pile woven fabrics (excluding terry towelling)	Full duty
	58.09 Lace, in the piece, in strips or in motifs, for use as trimmings	Not exceeding the M.F.N. duty
	59.08 Knitted fabrics of cellulosic fibres, coated with artificial plastic material	Full duty
	59.11 Rubberised textile fabrics	Not exceeding the M.F.N. duty
	60.01 Knitted or crocheted fabrics	Full duty
311.23	Industry: Waterproof Clothing	
	15.07 Linseed oil	Full duty
	15.08 Linseed oil, boiled	Full duty
	27.07 Coal tar naphtha	Full duty
	40.06 Rubber adhesives	Full duty
	59.09 Textile fabrics, impregnated or coated with oil or with preparations with a basis of drying oil	Full duty
	59.11 Rubberised textile fabrics	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
311.23	<i>—Continued</i>	
	61.11 Pads (excluding those of felt)	Full duty
	98.01 Press-fasteners, including snap-fasteners and press-studs	Full duty
311.24	Industry: Blankets and Rugs	
	53.08 Mohair yarns	Full duty
	56.03 Waste (including yarn waste and pulled or garnetted rags) of polyester fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning, for the manufacture of blankets	Full duty
311.25	Industry: Foundation Garments and Elasticised Apparel; Belts whether or not Elasticised	
	51.04 Woven unprinted fabrics of man-made fibres (continuous), for the manufacture of foundation garments:	
	(1) Woven from stretch or similar bulked yarns	Not exceeding the M.F.N. duty
	(2) Of synthetic fibres (excluding fabrics woven from stretch or similar bulked yarns and woven fabrics containing polyurethane elastomers) of a f.o.b. price per kg exceeding 198c	Full duty less 10%
	(3) Containing polyurethane elastomers	Not exceeding the M.F.N. duty
	55.09 Woven fabrics of cotton, of a f.o.b. price per m ² exceeding 45c	Full duty
	56.07.75 Woven unprinted fabrics containing more than 50 per cent synthetic fibres (discontinuous), of a f.o.b. price per kg exceeding 198c	Full duty less 10%
	56.07.90 Woven unprinted fabrics containing more than 50 per cent synthetic fibres (discontinuous), of a f.o.b. price per kg exceeding 198c	Full duty less 10%
	58.10 Embroidery, in the piece, interlined with foam rubber, for the manufacture of foundation garments and elasticised apparel	Full duty
	59.08 Textile fabrics (woven or knitted), interlined with foam or sponge artificial plastic material	Full duty
	59.13 Elastic fabrics and trimmings (excluding knitted or crocheted goods):	
	(1) Fabrics exceeding 30 cm in width, for the manufacture of foundation garments	Full duty
	(2) Elastic webbing and braid (of a width of 10 cm or more but not exceeding 30 cm), for the manufacture of foundation garments	Not exceeding the M.F.N. duty
	(3) Elastic fabrics, braid and webbing, for the manufacture of armbands, belts (including plaited belts), braces, garters and sock suspenders	Not exceeding the M.F.N. duty
	60.01 (1) Knitted fabrics of stretch or similar bulked yarns (excluding knitted open-work fabrics similar to net fabrics and knitted pile fabrics)	Full duty
	(2) Knitted fabrics containing polyurethane elastomers (excluding knitted pile fabrics)	Full duty
	60.06 (1) Knitted or crocheted fabrics, for the manufacture of foundation garments	Full duty
	(2) Knitted or crocheted fabrics, interlined with foam rubber	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
311.25	—Continued	
	61.09 Suspenders, for the manufacture of foundation garments	Full duty
	73.40 Spiralled busk wire of steel, not cut to size, for the manufacture of corset busks and similar supports	Full duty
	98.13 Corset busks and similar supports, of metal	Full duty
311.26	Industry: Bags	
	39.02 Ethylene polymers and copolymers, with a relative density not exceeding 0.940, liquid or pasty or in blocks, lumps, powders and similar bulk forms, for the lamination of film or sheet of artificial plastic material and textile material, for the manufacture of lined bags	Full duty
	48.05 Kraft paper, creped, for the manufacture of lined bags	Full duty
	57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1:	
	(1) For the manufacture of lined sugar bags and of containers for wattle bark extract, felspar and asbestos	Full duty
	(2) In such quantities and at such times as the Controller of Jute Goods may allow by specific permit	Full duty
311.27	Industry: Camping and Allied Goods	
	54.03 Yarn of flax	Not exceeding the M.F.N. duty
	55.05 Cotton yarn	Not exceeding the M.F.N. duty
	56.05 Yarn of man-made fibres (discontinuous)	Not exceeding the M.F.N. duty
	57.06 Yarn of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1	Full duty
	83.02 D-rings	Full duty
	83.09 Brass eyelets, hooks and eyes	Full duty
311.28	Industry: Protective Gloves	
	55.09 Woven fabrics of cotton, raised on one or on both sides	Full duty
311.29	Industry: Fringing	
	55.05 Cotton yarn, not put up for retail sale, single, of a linear density of 150 tex or more, bleached or dyed (excluding mercerised knitting yarn and prepared sewing yarn), for use as centre yarn in the manufacture of core yarn	Full duty
311.40	Industry: Clothing (General)	
	39.07 Buckles, slides and bust cups, of artificial plastic material	Full duty
	40.13 Suspender ends of rubber	Full duty
	40.14 Bust cups of foam rubber	Full duty
	42.05 Leather-covered buckles	Full duty
	56.07 Fabrics of man-made fibres (discontinuous), for use as padding	Full duty
	57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1, for use as padding	Full duty
	58.05 Webbing	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
311.40	<i>Continued</i>	
	58.07 (1) Gold or silver braid, for uniforms; ornamental textile trimmings (excluding braid)	Full duty
	(2) Braid, for the manufacture of belts	Full duty
	58.09 Gold or silver lace, for uniforms; lace trimmings (including motifs)	Full duty
	58.10 (1) Embroidered trimmings (including motifs)	Full duty
	(2) Embroidery with a knitted ground of synthetic fibres retained after embroidering (excluding open-work fabrics similar to lace and trimmings)	Full duty less 10%
	(3) Cap and collar badges, for uniforms	Full duty
	59.08 Textile fabrics combined with foam or sponge artificial plastic material, for the manufacture of outer garments	Full duty
	59.11 Fabrics rubberised with foam rubber, for the manufacture of swimwear, foundation garments and elasticised apparel	Full duty
	59.13 Woven elastic fabrics, for the manufacture of swimwear	Full duty
	60.01 Knitted or crocheted trimmings (excluding knitted open-work fabrics similar to net fabrics and knitted pile fabrics)	Full duty
	61.08 Bows, rosettes and similar accessories and trimmings	Full duty
	61.11 Sword knots, for uniforms	Full duty
	83.09 Buckles (excluding buckle moulds), buckle-clasps, hooks and eyes (excluding hooks and eyes on tape), eyelets, slides and similar fittings, of base metal	Full duty
312.00	FOOTWEAR, HEADGEAR, UMBRELLAS AND SUN-SHADES	
312.01	Industry: Footwear	
	15.15 Beeswax and other insect waxes	Full duty
	15.16 Vegetable waxes, whether or not coloured	Full duty
	27.13 Mineral waxes	Full duty
	32.09 Prepared water pigments, of a kind used for finishing leather; stamping foil	Full duty
	32.13 Marking and embossing ink	Full duty
	34.02 Organic surface-active agents (excluding soaps); surface-active preparations and washing preparations (whether or not containing soap)	Full duty
	34.04 Artificial waxes; prepared waxes	Full duty
	34.05 Polishes and creams	Full duty
	38.12 Prepared dressings	Full duty
	38.18 Composite solvents	Full duty
	39.00 Artificial plastic material (excluding polyvinyl chloride of a thickness not exceeding 1.27 mm), for use as upper material, as stiffening material, for covering heels, for the manufacture of toe cap stiffeners or for the manufacture of top-pieces for heels; adhesives of synthetic resin or artificial plastic material	Full duty
	39.01 Polyester film or sheet, for the manufacture of strapping for footwear	Full duty
	39.03 Celluloid sheets, for making heel plates, for covering heels or for making shoe fillers; vulcanised fibre	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
312.01	<i>Continued</i>	
	39.07 Buckles, ornaments, welting and randing, of artificial plastic material	Full duty
	40.01 Crepe rubber soling sheet	Full duty
	40.05 Crepe rubber, whether or not backed with textile fabric	Full duty
	40.06 Rubber adhesives	Full duty
	40.08 (1) Welting and randing, of rubber	Full duty
	(2) Plates, sheets and strip, of foam rubber	Full duty
	41.00 Leather backed with textile fabric, for the manufacture of slippers or uppers	Full duty
	41.02 Bovine cattle leather, not exceeding 2,22 m ² per hide or 1,11 m ² per half hide, for use as linings	Full duty
	42.05 Welting and randing, of leather or of composition leather; leather thongs and ornaments; woven leather upper material	Full duty
	43.02 Furskins (of sheep), for making uppers	Full duty
	43.03 Trimmings of rabbit furskins	Full duty
	44.27 Ornaments of wood	Full duty
	45.03 Cork shoe fillers	Full duty
	48.00 Paper and paperboard, for the manufacture of stiffeners or insoles	Full duty
	48.01 Paperboard; cover paper, for the protection of shoe uppers during manufacture	Full duty
	48.07 Paperboard with textile backing; paperboard with split leather backing, for the manufacture of insoles or socking	Full duty
	48.15 Wrappers of cellulose wadding	Full duty
	48.21 Paperboard insole strips with flexible edges or inserts of any material	Not exceeding 10%
	50.09 Woven fabrics of silk, for use as linings, as upper material or for covering heels	Full duty
	51.01 Prepared sewing yarn of man-made fibres (continuous)	Not exceeding 5%
	51.04 Woven fabrics of man-made fibres (continuous), for use as linings, as upper material or for covering heels	Not exceeding the M.F.N. duty
	52.02 Woven fabrics of metal thread or of metallised yarn, for use as upper material or for covering heels	Full duty
	54.03 Flax yarn	Not exceeding the M.F.N. duty
	55.05 Cotton yarn	Not exceeding the M.F.N. duty
	55.09 Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as linings, as upper material or for covering heels; woven cotton fabrics in a plain, twill or sateen weave, raised on one side, for use as linings:	
	(1) Of a mass per m ² exceeding 340 g, commonly known as canvas or duck	Full duty
	(2) Other	Not exceeding the M.F.N. duty
	56.05 Yarn of man-made fibres (discontinuous)	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
312.01	<i>Continued</i>	
	56.07 Woven fabrics of man-made fibres (discontinuous), for use as linings, as upper material or for covering heels	Not exceeding the M.F.N. duty
	57.05 Yarn of hemp	Full duty
	57.06 Yarn of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1	Full duty
	57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1, for use as linings	Full duty
	57.12 Woven fabrics of paper yarn, for use as upper material	Full duty
	58.04 Woven pile fabrics	Not exceeding the M.F.N. duty
	58.05 Narrow woven fabrics, for use as backing material for uppers or insoles	Not exceeding the M.F.N. duty
	58.07 Cords, pompons and other trimmings	Full duty
	58.08 Net fabrics (plain), for use as upper material	Not exceeding the M.F.N. duty
	58.09 Net fabrics (figured), for use as upper material	Not exceeding the M.F.N. duty
	58.10 Embroidery, in the piece, for use as upper material	Full duty
	59.03 Bonded fibre fabrics and similar bonded yarn fabrics:	
	(1) Coated or covered with poromeric artificial plastic material, for use as upper material	Full duty
	(2) Not impregnated or coated with artificial plastic material	Full duty
	59.08 Textile fabrics, impregnated, coated, covered or laminated with artificial plastic material:	
	(1) Stiffening fabrics, including toe puff materials	Not exceeding the M.F.N. duty
	(2) Coated or covered with poromeric artificial plastic material, for use as upper material	Full duty
	(3) Coated or covered with polyester film or sheet, for the manufacture of strapping for footwear	Full duty
	59.11 Rubberised textile fabrics, for use as linings or as upper material, including toe puff materials	Not exceeding the M.F.N. duty
	59.12 Textile fabrics, impregnated or coated, for use as upper material, for insole reinforcement or as stiffening fabric, including toe puff materials	Not exceeding the M.F.N. duty
	59.13 Elastic fabrics and trimmings:	
	(1) Of a width not exceeding 30 cm, for use as upper material, linings or trimmings	Not exceeding the M.F.N. duty
	(2) Of a width exceeding 30 cm, for use as upper material or as linings	Full duty
	60.01 Knitted or crocheted fabrics (excluding pile fabrics)	Not exceeding the M.F.N. duty
	60.06 Knitted or crocheted fabrics, combined with foam or sponge rubber	Full duty
	62.05 Made up insole ribbing material, in preformed strips	Full duty
	64.05 Cork clog soles; vamps of embossed fabrics; heel top-pieces (detachable) of artificial plastic material, for the manufacture of plastic heels	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
312.01	—Continued	
	70.19 Ornaments for footwear	Full duty
	71.16 Ornaments for footwear	Full duty
	73.12 Tacking ribbon of iron or steel	Full duty
	73.31 Nails, tacks and studs, of iron or steel	Full duty
	73.40 Steel sleeves and spigots, for detachable heel top-pieces; top-pieces for footwear	Full duty
	74.14 Nails and studs, of copper	Full duty
	76.16 Studs of aluminium	Full duty
	83.09 Buckles, buckle-clasps, hooks, eyes and eyelets, of base metal	Full duty
	96.02 Brushes	Full duty
	98.01 Buttons	Full duty
	98.05 Crayons	Full duty
312.02	Industry: Headgear	
	29.14 Acetic acid, for the manufacture of felt hoods	Full duty less 20%
	40.08 Plates, sheets or strip, of gutta-percha	Full duty
	41.00 Leather or composition leather, for the manufacture of inside bands	Full duty
	46.01 Plaits of straw, esparto and similar plaiting materials	Not exceeding the M.F.N. duty
	46.02 Plaiting materials woven in sheet form	Full duty
	50.09 Woven fabrics of silk or of waste silk, for the manufacture of linings, borders and bands, including inside bands	Not exceeding the M.F.N. duty
	51.04 Woven fabrics of man-made fibres (continuous), for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Not exceeding the M.F.N. duty
	53.11 Woven fabrics of sheep's or lambs' wool or fine animal hair, for the manufacture of linings, borders, bands (including inside bands) and stiffeners; woollen fabrics, for the manufacture of headgear	Not exceeding the M.F.N. duty
	54.05 Woven fabrics of flax, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Full duty
	55.09 Woven fabrics of cotton:	
	(1) In a plain, twill or sateen weave, treated with water-repellent preparations, for the manufacture of headgear	Full duty
	(2) Fabrics (excluding fabrics in a plain, twill or sateen weave), for the manufacture of headgear	Not exceeding the M.F.N. duty
	(3) For the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear (excluding cloth hats)	Not exceeding the M.F.N. duty
	56.07 Woven fabrics of man-made fibres (discontinuous), for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Not exceeding the M.F.N. duty
	57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1, for use as padding	Full duty
	57.12 Woven fabrics of paper yarn, for the manufacture of headgear	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
312.02	<i>Continued</i>	
	58.04 Woven pile fabrics, for the manufacture of headgear and hat bands	Not exceeding the M.F.N. duty
	58.05 Narrow woven fabrics, for the manufacture of borders and bands (including inside bands)	Not exceeding the M.F.N. duty
	58.07 Braids	Not exceeding the M.F.N. duty
	59.02 Felt	Full duty
	59.03 Bonded fibre fabrics and similar bonded yarn fabrics (not impregnated or coated with artificial plastic material)	Full duty
	59.07 Buckram and similar fabrics	Not exceeding the M.F.N. duty
	59.09 Textile fabrics impregnated or coated with oil or with preparations with a basis of drying oil	Not exceeding the M.F.N. duty
	59.11 Rubberised textile fabrics, for the manufacture of caps and cap covers	Not exceeding the M.F.N. duty
	60.01 Knitted or crocheted fabrics (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics), for the manufacture of hats (excluding cloth hats)	Not exceeding the M.F.N. duty
	62.05 Pleated puggarees and pleated organza, for the manufacture of hat bands	Full duty
	65.01 Hoods of felt, neither blocked to shape nor with made brims, for the manufacture of women's and girls' hats:	
	(1) Of furfelt	Full duty
	(2) Of other felt	Not exceeding the M.F.N. duty
	65.02 Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims	Full duty
	65.03 Hoods of felt, not further processed than blocked to shape and with made brims (capelines), for the manufacture of women's or girls' hats	Full duty
	65.04 Hat-shapes, plaited or made from plaited or other strips of any material, not further processed than blocked to shape and with made brims, for the manufacture of women's or girls' hats	Full duty
	65.07 Inside bands, linings, cap peaks not covered with cloth	Full duty
	67.02 Artificial flowers, fruit and foliage	Full duty
	73.14 Millinery wire	Full duty
	73.35 Springs of iron or steel	Full duty
	83.09 Metal fittings, of base metal, for caps, helmets and chin straps	Full duty
312.03	Industry: Umbrellas and Sunshades	
	51.04 Woven fabrics of man-made fibres (continuous), for hand umbrellas	Full duty
	55.09 Woven fabrics of cotton, for hand umbrellas	Full duty
	56.07 Woven fabrics of man-made fibres (discontinuous), for hand umbrellas	Full duty
	66.03 Parts, fittings, trimmings and accessories (excluding textile articles)	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
313.00	CERAMIC, GLASS AND OTHER MINERAL PRODUCTS	
313.01	Industry: Abrasive Goods	
	39.01 Phenol formaldehyde powder, for the manufacture of grinding wheels and discs	Full duty
	39.03 Vulcanised fibre	Full duty
	39.07 Vulcanised fibre discs	Full duty
	48.01 Kraft paper and manila paper, for the manufacture of abrasive paper	Full duty
	48.07 Paper externally reinforced with textile fabric	Full duty
	59.12 Impregnated textile fabrics, for the manufacture of abrasive cloth	Not exceeding the M.F.N. duty
	62.05 Gauze discs of polyamide fibres, for the manufacture of grinding wheels and discs	Full duty
	70.20 Glass fibre gauze (and discs thereof), for the manufacture of grinding wheels and discs	Full duty
313.02	Industry: Asbestos Products	
	25.24 (1) Chrysotile asbestos, for the manufacture of asbestos-cement products	Full duty
	(2) Chrysotile asbestos, for the manufacture of floor tiles and floor sheets	Full duty
	(3) Chrysotile asbestos, for the manufacture of gasket material	Full duty
	55.09 Woven fabrics of cotton, raised on one or on both sides, for the manufacture of protective clothing, including gloves	Full duty
	68.13 (1) Asbestos fabrics, for the manufacture of protective clothing, including gloves	Full duty
	(2) Asbestos felt containing, by mass, not less than 80 per cent asbestos, for the manufacture of felt impregnated with bitumen or tar	Full duty
313.03	Industry: Friction Materials	
	39.01 Phenol formaldehyde and cashew type phenolic resins, for the manufacture of brake linings and clutch facings	Full duty
313.04	Industry: Insulating and Refractory Goods	
	25.19 Magnesite (calcined or raw)	Full duty
	26.01 Chrome ore	Full duty
313.05	Industry: Floor Making Preparations	
	25.19 Magnesite (calcined)	Full duty
313.06	Industry: Ceramic Products	
	25.32 Zirconium silicate	Full duty
	28.20 Aluminium oxide	Full duty
	32.08 Glass frit	Full duty
	39.06 Sodium alginate	Full duty
	49.08 Transfers (decalcomanias)	Full duty
313.07	Industry: Glass and Glassware	
	29.15 Dimethyl phthalate	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
313.07	<i>—Continued</i>	
	39.02 Artificial plastic materials (in sheets or rolls), for the manufacture of laminated safety glass	Full duty
	49.08 Transfers (decalcomanias), for the manufacture of household glassware	Full duty
	70.05 Plain clear drawn glass, of a thickness exceeding 2,7 mm but not exceeding 3,1 mm, for the manufacture of safety glass	Full duty
	70.13 (1) Glassware (uncut), for the manufacture of cut glassware	Full duty
	(2) Glassware, footed and stemmed, for colouring, badging and decorating	Full duty
	70.20 (1) Continuous filament glass yarn, for the manufacture of woven glass tape for electrical insulating purposes	Full duty
	(2) Continuous filament glass yarn, including those impregnated with latex, for the manufacture of tyre cord fabric	Full duty
313.08	Industry: Plasterboard (including Gypsumboard)	
	39.02 Polyvinyl chloride film or sheet, printed or unprinted, of a thickness not exceeding 0,5 mm, for the covering of gypsumboard	Full duty
	48.01 Paper and paperboard, with a basis mass exceeding 250 g/m ² , in such quantities and at such times as the Secretary for Industries may allow by specific permit, for the manufacture of plasterboard	Full duty
313.09	Industry: Worked Mica and Articles of Mica	
	25.26 Mica, including splittings, and mica waste, for the manufacture of electric insulating products	Full duty
	39.01 Polyester film, for the manufacture of electric insulating products	Full duty
	48.01 Kraft paper, with a basis mass not exceeding 25 g/m ² , in rolls or in sheets, for the manufacture of electric insulating products	Full duty
	68.15 Reconstituted mica, in rolls or in sheets, for the manufacture of electric insulating products	Full duty
	70.20 Woven fabrics of glass fibre, of a thickness not exceeding 0,15 mm, for the manufacture of electric insulating products	Full duty
314.00	JEWELLERY, IMITATION JEWELLERY AND PRECIOUS STONES	
314.01	Industry: Imitation Jewellery	
	32.09 Pearl essence	Full duty
	39.07 Beads (excluding imitation pearls) and parts of articles of personal adornment; pearlised balls, ovals and similar shapes, unpierced	Full duty
	44.27 Wooden beads; parts of articles of personal adornment	Full duty
	70.19 Glass beads (excluding imitation pearls), imitation precious and semi-precious stones and similar fancy glass smallwares; pearlised balls, ovals and similar shapes, unpierced	Full duty
	71.16 Necklace clasps; unfinished parts of imitation jewellery	Full duty
	73.00 Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of iron or steel, for imitation jewellery	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
314.01	—Continued	
	74.00 Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of copper, for imitation jewellery	Full duty
	75.00 Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of nickel, for imitation jewellery	Full duty
	76.00 Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of aluminium, for imitation jewellery	Full duty
	95.00 Beads of carving or moulding materials	Full duty
314.02	Industry: Precious Stones	
	28.17 Sodium hydroxide (caustic soda), for use in the manufacture of synthetic diamonds	Full duty
315.00	BASE METALS AND ARTICLES OF BASE METAL	
315.01	Industry: Base Metals	
	15.07 (1) Linseed oil, for the manufacture of castings	Full duty
	(2) Rape seed oil, for use in the continuous casting of steel	Full duty
	15.16 Vegetable waxes	Full duty
	25.19 Calcined magnesite	Full duty
	25.27 French chalk	Full duty
	26.01 (1) Chrome ore, for the manufacture of ferro-chromium	Full duty
	(2) Molybdenite, columbite and pyrochlore ores and concentrates, for the manufacture of base metals	Full duty
	(3) Zinc ores and concentrates, for the manufacture of zinc	Full duty
	(4) Manganese ore, for the manufacture of ferro-manganese	Full duty
	27.10 (1) Petroleum naphtha, for use as fuel in the refining process in the manufacture of electrolytic copper	Full duty less 365c per 1 000 litres
	(2) Residual fuel oils, for use as feed stock in the reduction of iron ores in blast furnaces	Full duty
	27.13 Mineral waxes	Full duty
	28.03 Foundry blacking	Full duty
	28.13 Hydrofluoride in aqueous solutions of a strength not exceeding 85 per cent by mass	Full duty
	28.17 Sodium hydroxide (caustic soda), for the reclamation of tin	Full duty
	28.20 Aluminium oxide, for the manufacture of aluminium	Full duty
	28.29 Aluminium fluoride, for the manufacture of aluminium	Full duty
	38.19 (1) Case hardening powders and compounds; anti-piping materials, for the manufacture of steel ingots; sand reviving compounds	Full duty
	(2) Additives with a basis of polyethylene oxide, for use in the manufacture of tinned sheets or plates, of iron or steel	Full duty
	73.02 Ferro-alloys	Full duty
	73.40 Plugs used as gauges for grooving and cutting rolls for rolling iron or steel	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
315.01	—Continued	
	76.03 Aluminium sheet and strip (coiled), of a thickness of not more than 3,25 mm, for the manufacture of aluminium foil	Full duty
	85.24 Carbon electrodes, for arc furnaces	Full duty
315.02	Industry: Metal Pipes and Tubes	
	70.20 Glass fibre fabric, for insulating steel pipes	Full duty
	73.15 Stainless steel in rolls	Full duty
315.03	Industry: Metal Containers	
	27.07 Solvent naphtha	Full duty
	32.09 Stoving varnishes and lacquers	Full duty
	38.13 Soldering fluxes	Full duty
	39.02 Artificial plastic sealing compounds	Full duty
	39.07 Artificial plastic caps, for the manufacture of trade packages	Full duty
	40.06 Rubber sealing compounds	Full duty
	73.13 Steel sheets, for the manufacture of steel drums	Full duty
	76.03 Wrought plates, sheets and strip, of aluminium, of a thickness exceeding 0,3 mm but not exceeding 0,4 mm, containing, by mass, not less than 3,5 per cent but not more than 6,0 per cent magnesium, for the manufacture of easy-opening ends for metal containers	Full duty
	83.13 Caps, nozzles, studs and telescopic taps, for the manufacture of trade packages	Full duty
315.04	Industry: Wire Products	
	73.14 Wire of iron or steel, for the manufacture of wire netting, barbed wire and woven wire	Full duty
	73.15 Wire of stainless steel, for the manufacture of woven wire	Full duty
	74.03 Copper wire, for the manufacture of woven wire	Full duty
315.05	Industry: Bolts, Nuts and Other Metal Fasteners	
	73.10 Drawn steel rod and high tensile steel bar, for the manufacture of bolts, nuts and rivets	Full duty
	73.12 Metal strip, for the manufacture of nails	Full duty
	73.14 Iron or steel wire, for the manufacture of nails	Full duty
315.06	Industry: Stoves	
	28.19 Zinc oxides	Full duty
	32.08 Glass frit	Full duty
	73.36 Ash pit top plates, barrels (inner and outer), and lifting pockets, for the manufacture of solid fuel stoves	Full duty
	83.14 Name-plates, for the manufacture of solid fuel stoves	Not exceeding the M.F.N. duty
315.07	Industry: Sheet Metal Products	
	29.14 Acetic acid, for electroplating	Full duty less 20%
	73.18 Steel tubing for petrol and other filler funnels	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
315.07	<i>—Continued</i>	
	73.38 Spouts and handles, of iron or steel, for the manufacture of kitchen or household articles; stampings, pressings and made up roughs, of kitchen or household articles, for the manufacture of electroplated ware	Full duty
	73.40 Eyelets, handles, hooks, angles, rims and rings, for the manufacture of milk cans and other pressed steelware	Full duty
	74.04 Copper plates (perforated), for the manufacture of milk strainers	Full duty
	74.18 (1) Spouts and handles, of copper, for the manufacture of kitchen or household articles	Full duty
	(2) Stampings, pressings and made up roughs, not plated, of kitchen or household articles, for the manufacture of electroplated ware (excluding beer mugs, presentation cups, trophies, spoons and forks)	Full duty
	75.06 Stampings, pressings and made up roughs, not plated, for the manufacture of electroplated ware (excluding beer mugs, presentation cups, trophies, spoons and forks)	Full duty
	76.15 Handles of aluminium, for the manufacture of kitchen or household articles	Full duty
	82.00 Stampings, pressings and made up roughs of cutlery and other implements of base metal (excluding spoons and forks), not plated, for the manufacture of electroplated ware	Full duty
315.08	Industry: Tools and Implements	
	44.25 (1) Wooden handles, for sickles, matchets (including cane knives and corn knives) and saws manufactured in the Republic	Full duty
	(2) Wooden handles, for hammers, chisels, trowels and other tools (excluding spades, picks, rakes, axes and other tools mainly used in agriculture, horticulture or forestry) manufactured in the Republic	Full duty
	73.10 Hot-rolled bars and rods (not in coils), not flat in section, for the manufacture of rock drills and parts thereof	Full duty
	73.12 (1) Mild steel strip, for the manufacture of shovels, spades, forks and picks	Full duty
	(2) Steel strip, for the manufacture of saw blades	Full duty
	73.15 (1) High speed steel, for the manufacture of pressing, stamping, drilling, tapping, threading, boring, broaching, milling and similar cutting tools	Full duty
	(2) Strip of alloy steel or of high carbon steel, for the manufacture of saw blades	Full duty
	(3) Hot-rolled bars and rods (not in coils), not flat in section, of which no cross-sectional dimension is less than 40 mm, for the manufacture of rock drills and parts thereof	Full duty
	(4) Hot-rolled high carbon steel, for the manufacture of files	Full duty
	73.18 Steel tubes, for the manufacture of rock drills; solid drawn tubes, with a diameter not exceeding 25,4 mm, for the manufacture of rock drill parts and hose menders	Full duty
	73.40 Steel blanks, cut to size, but not bent or otherwise worked, for the manufacture of sickles	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
315.08	—Continued	
	82.02 Circular saw blanks with a diameter of 150 mm or more, with centre holes but not further worked; steel cross cut saw plates, shaped but not further worked, for the manufacture of jack-saws	Not exceeding the M.F.N. duty
	82.03 Dropforged steel blanks, for the manufacture of hand tools, excluding: (a) Double open end spanners of sizes up to 27 mm, 1 inch S.A.E. and $\frac{3}{8}$ inch Whitworth; ring spanners of sizes up to 27 mm, 1 inch S.A.E. and $\frac{3}{8}$ inch Whitworth; combination ring and open end spanners of sizes up to 26 mm, 1 inch S.A.E. and $\frac{3}{8}$ inch Whitworth; (b) Vice grips; pipe wrenches (excluding chain pipe wrenches); (c) Drive sockets and socket accessories (for example, extensions, ratchets, speed braces, sliding T-handles, universal joints and swivel handles), with $\frac{1}{2}$ inch drive; and (d) Water-pump pliers; side-cutting pliers with serrated jaws, with or without pipe grips; snipe-nose pliers with side cutters and serrated jaws; fencing pliers; gas and slip-joint pipe-grip pliers (including bent-nose type); diagonal-cutting and end-cutting pliers (not lever assisted); carpenters' pincers	Full duty
	82.04 Blanks, for the manufacture of brick, pointing, gauging and tilers' trowels	Not exceeding the M.F.N. duty
315.09	Industry: Metal Carbide Products	
	28.28 Tungsten acid and tungsten oxide	Full duty
	28.56 Metal carbides	Full duty
	38.19 Non-agglomerated metal carbides, mixed together or mixed with metallic binders (for example, cobalt)	Full duty
315.10	Industry: Cutlery, Spoons and Forks	
	39.03 Xylonite sheets	Full duty
	73.15 (1) Stainless steel sheets	Full duty
	(2) Stainless steel bars and rods, for the manufacture of knives	Full duty
	82.09 Knives (rough or unfinished), of stainless steel	Not exceeding 10%
	82.14 Flat stampings, for the manufacture of spoons and forks	Full duty less 10%
315.11	Industry: Safes and Strong-room Doors	
	83.01 Locks (including keys) and lock mechanisms	Full duty
315.12	Industry: Lampshades	
	39.00 Artificial plastic materials, in sheets or rolls	Full duty
	41.07 Parchment-dressed leather	Full duty
315.13	Industry: Handbag Frames	
	39.07 Ornamental fittings of artificial plastic	Full duty
	44.27 Ornamental fittings of wood	Full duty
	70.19 Ornamental fittings of glass	Full duty
	73.12 Steel strip, embossed	Full duty
	83.02 Medallions and other ornamental fittings, of base metal	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
315.14	Industry: Closures and Closure Linings	
	32.09 Varnishes and lacquers	Full duty
	39.00 Artificial plastic materials, for use as linings or for coating linings	Full duty
	40.00 Rubber materials, for use as linings or for coating linings	Full duty
	45.04 Cork lining (whether or not cut to size)	Full duty
	48.00 Paper or paperboard lining (whether or not cut to size)	Full duty
	76.04 Aluminium foil	Full duty
315.15	Industry: Welding Electrodes	
	25.00 Mineral products, for use as fluxes	Full duty
	26.00 Metallic ores, for use as fluxes	Full duty
	38.13 Electrode coating preparations	Full duty
	59.04 Cotton twine	Full duty
316.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT	
316.01	Industry: Machinery and Mechanical Appliances and Implements	
	29.30 Toluene di-iso-cyanate, for the manufacture of printing machine rollers	Full duty
	39.01 Polyester resin, for the manufacture of printing machine rollers	Full duty
	73.00 Bimetal or trimetal strip, of iron or steel, for the manufacture of bearings	Full duty
	73.15 Hot-rolled bars and rods (not in coils), not flat in section, for the manufacture of bearings and parts thereof	Full duty
	73.18 (1) Tubes and pipes, of iron or steel, for the manufacture of economisers	Full duty
	(2) Tubes and pipes, of iron or steel, for the manufacture of bearings and parts thereof	Full duty
	76.03 Bimetal or trimetal strip, of tin and aluminium, for the manufacture of bearings	Full duty
	82.06 Circular blades, of stainless steel, for the manufacture of food slicing machines	Full duty
	83.02 Castors, for the manufacture of electric washing machines	Full duty
	84.06 (1) Pistons and piston rings, not worked	Full duty
	(2) Injection nozzle bodies and needles, unfinished, for the manufacture of fuel injection nozzles for diesel engines	Full duty
	(3) Internal combustion piston engines (excluding compression ignition engines as defined in Note 8 to Section XVI of Schedule No. 1), for the manufacture of scrapers and road graders	Full duty
	(4) Compression ignition engines as defined in Note 8 to Section XVI of Schedule No. 1, incorporating gear-boxes, for the manufacture of road graders	Full duty less R260 each and in addition 3%
	(5) Compression ignition engines as defined in Note 8 to Section XVI of Schedule No. 1, for the manufacture of scrapers and road graders, imported in such quantities and at such times and subject to such conditions as the Secretary for Industries may allow by specific permit	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
316.01	<i>Continued</i>	
	84.40 Drain assemblies, gyrators and gyrator drives, legs, oil pans and covers, wringers and wringer drives, for the manufacture of laundry washing machines	Full duty
	84.61 Valves of metal, of a kind commonly used with appliances or metal piping with an inside diameter of less than 12,7 mm, for the manufacture of hydraulic industrial equipment	Full duty
	84.63 Reduction gears or gear-boxes and parts thereof, for the manufacture of scrapers	Not exceeding the preferential duty
	85.01 (1) Electric motors, three-phase, not exceeding 260 kW, for the manufacture of coal-cutters and loaders	Not exceeding the preferential duty
	(2) Electric motors of less than 0,75 kW, for the manufacture of floor polishers, vacuum cleaners, lathes and machine-tools	Not exceeding the preferential duty
	(3) Electric motors, three-phase, from 0,75 kW to 56 kW, for the manufacture of scrapers	Not exceeding the preferential duty
	85.23 Electric cable harness insulated with artificial plastic material, for the manufacture of road graders	Not exceeding the preferential duty
	87.06 Steering wheels and other steering mechanism parts from and including the steering box up to and including the steering link, instrument panels with gauges and brake mechanisms (excluding brake drums), for the manufacture of road graders	Full duty
316.02	Industry: Pumps	
	84.10 (1) Parts of unassembled pumps (excluding pedestals, frameworks, casing and hose), with or without parts specified elsewhere in item 316.02 in respect of the pumps mentioned in this paragraph, for the manufacture of electric or hand pumps of a kind commonly used for the delivery of petrol or lubricating oil or fuel oil	Not exceeding the M.F.N. duty
	(2) Pumps (excluding hose), with or without indicators, for the manufacture of portable oil pumps, oil reservoirs or oil distributors	Not exceeding the M.F.N. duty
	84.61 Discharge control cocks, for the manufacture of electric or hand pumps of a kind commonly used for the delivery of petrol or lubricating oil or fuel oil	Full duty
	85.01 Electric motors, for the manufacture of pumps of a kind commonly used for the delivery of petrol or lubricating oil or fuel oil	Not exceeding the preferential duty
	90.26 Meters, for the manufacture of electric or hand pumps of a kind commonly used for the delivery of petrol or lubricating oil or fuel oil	Full duty
	90.27 Indicators (whether or not price calculating type), for the manufacture of electric or hand pumps of a kind commonly used for the delivery of petrol or lubricating oil or fuel oil	Full duty
316.03	Industry: Agricultural Machinery and Mechanical Appliances and Implements	
	73.10 Bars and rods, of iron or steel	Full duty
	73.11 Angles, shapes and sections, of iron or steel	Full duty
	73.13 Sheets and plates, of iron or steel, black, polished, corrugated or coated or clad with lead, tin or zinc but not otherwise worked; sheets and plates, with perforations of a diameter not exceeding 1,6 mm, for the manufacture of hammer mills or combination mill and maize shellers	Full duty
	84.06 Internal combustion engines, for the manufacture of self-propelled combined harvesting and threshing machines	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
316.03	<i>—Continued</i>	
	85.19 Ignition switch assemblies, for the manufacture of combined harvesting and threshing machines	Not exceeding the M.F.N. duty
	87.06 Front axles, with or without hubs, brake drums, brake plate assemblies, spindles, connecting rods, draglink arms, rods, ends and boots, lubricators or fittings, rear axles, steering gear assemblies with drop arms, steering wheels and ornaments, for the manufacture of combined harvesting and threshing machines	Full duty
316.04	Industry: Electrical Generators, Motors, Converters, Transformers and Like Apparatus	
	25.26 Mica, including splittings	Full duty
	39.01 (1) Polyimide film	Full duty
	(2) Polyethylene terephthalate film, sheet or strip, for the manufacture of electric motors	Full duty
	50.09 Woven fabrics of silk	Not exceeding the M.F.N. duty
	59.08 Textile fabrics, impregnated or coated with varnish or artificial plastic material	Full duty
	59.09 Textile fabrics, impregnated or coated with oil	Full duty
	59.12 Textile fabrics, impregnated or coated with bituminous preparations	Full duty
	68.15 Mica manufactures	Full duty
	73.15 Silicon steel sheets and strip, varnished, lacquered or otherwise insulated	Full duty
	73.40 Silica gel air driers	Not exceeding 10%
	85.19 (1) Potentiometers, resistors and push button switches, for the manufacture of earth leakage relays	Not exceeding the preferential duty
	(2) Mounted electric contact points of tungsten, for the manufacture of voltage regulators for motor vehicles	Full duty
	85.21 Valves and transistors, for the manufacture of earth leakage relays	Not exceeding the preferential duty
316.05	Industry: Electric Batteries and Accumulators	
	26.01 Manganese dioxide (natural)	Full duty
	28.03 Carbon powder and lamp black	Full duty
	28.27 Lead oxides	Full duty
	28.30 Mercury or zinc chloride	Full duty
	28.48 Zinc ammonium chloride	Full duty
	29.14 Mercuric acetate	Full duty
	38.10 Composition pitch	Full duty
	39.00 Plastic sheet, for use as separator material	Full duty
	39.02 Polyvinyl chloride strip, perforated	Full duty
	48.00 Paperboard, for use as separator material	Full duty
	51.04 Woven fabrics of synthetic fibres (continuous), for use as separator material	Full duty
	70.20 (1) Glass fibre fabric, for use as separator material	Full duty
	(2) Glass fibre braid	Full duty
	85.03 Parts of primary cells and batteries, the following:	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
316.05	<i>—Continued</i>	
	(1) Terminals, plugs and metal parts (excluding plates)	Full duty
	(2) Positive battery plates of metal	Not exceeding the preferential duty
	85.04 Parts of batteries or accumulators, the following:	
	(1) Accumulator boxes and covers, of hardened rubber	Full duty
	(2) Battery boxes and covers, of artificial plastic material	Not exceeding 10%
	(3) Electrodes (battery plates), of nickel or iron	Not exceeding 10%
	(4) Glass jars, covers and tubes	Full duty
	(5) Terminals, plugs and metal parts (excluding plates)	Full duty
	(6) Separator plates of hardened rubber or of other material	Full duty
	85.24 Battery carbons	Full duty
	85.25 Battery insulators	Full duty
316.06	Industry: Sparking Plugs	
	28.20 Aluminium oxide, for the manufacture of sparking plug bodies	Full duty
	38.19 Aluminium oxide preparations, for the manufacture of sparking plug bodies	Full duty
316.07	Industry: Vehicle Lighting and Signalling Equipment	
	70.14 Headlamp lenses	Full duty
	73.32 Machine screws, for the manufacture of dimmer switches and push-pull switches	Full duty
	73.35 Springs, for the manufacture of dimmer switches and push-pull switches	Full duty
	83.09 Tubular rivets, for the manufacture of dimmer switches and push-pull switches	Full duty
	84.63 Bronze bearings, for cycle dynamos	Full duty
	85.09 Parts (excluding coils, horn anchors, horn housings, horn lids, magnet plates for horns, horn oscillators, parts of motor cycle horns and unassembled horns, complete or incomplete), for the manufacture of horns	Full duty
	85.19 Parts of dimmer switches and push-pull switches for motor vehicles (excluding motor cycles), for the manufacture of dimmer switches and push-pull switches	Full duty
316.08	Industry: Electric Welding Machines	
	73.13 Stalloy steel sheets	Full duty
316.09	Industry: Electro-thermic Appliances and Apparatus	
	25.19 Magnesium oxide, for the manufacture of electrical resistances	Full duty
	25.26 Mica, including splittings	Full duty
	68.15 Mica plates (whether or not bonded), for the manufacture of electrical heating resistances	Full duty
	85.19 Electrical parts (excluding plates, resistances and switches), for the manufacture of stoves and hot-plates	Not exceeding 15%
	85.25 Insulators, for the manufacture of stoves and hot-plates	Not exceeding 15%

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No: 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
316.10	Industry: Radios, Gramophones and Magnetic Sound Recording and Reproducing Apparatus and Components	
85.00	(1) Transformers (excluding mains transformers) and rectifiers; parts thereof	Not exceeding the preferential duty
	(2) Loudspeakers (excluding those mounted in cabinets) with a maximum cross-sectional dimension of the cone section of less than 127 mm or of a value for duty purposes exceeding 100c each; parts of loudspeakers	Not exceeding the preferential duty
	(3) Circuit boards or sheets (excluding those of metal) not fitted with components; aerials, ferrite rods, tuners, vibrators and variometers; parts thereof	Not exceeding the preferential duty
	(4) Potentiometers, resistors and switches; parts thereof	Not exceeding the preferential duty
	(5) Valves and parts thereof	Not exceeding the preferential duty
	(6) Control knobs	Not exceeding the preferential duty
92.11	(1) Record-players and automatic record changers, not mounted in cabinets or the like	Full duty
	(2) Tape decks	Full duty
92.13	(1) Pick-ups, sound-heads, sound-boxes, tone arms, turntables (with or without motors), and parts thereof	Full duty
	(2) Parts of record-players, automatic record changers or tape decks	Full duty
316.11	Industry: Insulated Electric Cable and Wire	
15.07	Linseed oil	Full duty
15.08	Linseed oil, boiled	Full duty
25.27	French chalk (talc)	Full duty
27.06	Tar compounds	Full duty
27.10	Mineral oil compounded with resin; petroleum compounds; mineral oil	Full duty
27.13	Mineral waxes	Full duty
28.00	Oxides, for compounding with rubber	Full duty
28.03	Carbon, including carbon black, for compounding with rubber	Full duty
29.00	Organic chemicals (excluding dibutyl phthalate, di-octyl phthalate, di-2-ethyl hexyl phthalate, di-iso-octyl phthalate, dinonyl phthalate, di-iso-nonyl phthalate, didecyl phthalate and di-iso-decyl phthalate), for use as plasticisers	Full duty
32.07	Colouring matter for compounding with rubber	Full duty
38.18	Composite solvents and thinners	Full duty
38.19	Preparations (excluding phthalic acid esters of mixed aliphatic alcohols in the range from 7 to 11 carbon atoms), for use as plasticisers	Full duty
39.01	(1) Polyethylene terephthalate film	Full duty
	(2) Polyimide film	Full duty
39.02	Thermoplastic artificial plastic materials, in blocks, lumps, powders and similar bulk forms (excluding propylene polymers and copolymers, ethylene polymers and copolymers of a relative density exceeding 0,940 and polyvinyl chloride)	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
316.11	<i>Continued</i>	
	39.03 Cellulose acetate film	Full duty
	40.01 Crepe rubber	Full duty
	44.28 Flanges of plywood	Full duty
	48.00 Insulating paper	Full duty
	48.21 Centres of paperboard	Full duty
	55.05 Cotton yarn	Not exceeding the M.F.N. duty
	57.06 Yarn of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1	Full duty
	58.05 (1) Tape of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1	Not exceeding the M.F.N. duty
	(2) Cotton tape of a width not exceeding 7.5 cm, strengthened with copper wire	Not exceeding the M.F.N. duty
	59.09 Textile fabrics, impregnated or coated with oil	Not exceeding the M.F.N. duty
	59.11 Rubberised textile fabrics	Not exceeding the M.F.N. duty
	59.12 Textile fabrics, impregnated or coated with wax	Not exceeding the M.F.N. duty
	70.20 Continuous filament glass yarn	Full duty
316.12	Industry: Tamping and Compacting Machines	
	84.61 Pressure relief valves; control slide valves	Full duty
	84.63 Gear-box transmission units; axle geared drives	Full duty
316.13	Industry: Internal Combustion Piston Engines (excluding motor cycle engines) and Parts Thereof	
	Note: The rebates of duty specified in this item in respect of parts for the manufacture of compression ignition engines as defined in Note 8 to Section XVI of Schedule No. 1 but without the limitation in respect of the maximum cubic displacement prescribed in the said Note, only apply provided a manufacturing programme in respect of the manufacture of engines of such class or kind has been approved by the Minister of Economic Affairs in respect of the importer concerned and shall only apply for such time and under such conditions as may be prescribed by the said Minister.	
	40.09 Rubber hose	Full duty
	40.10 Rubber transmission belts	Full duty
	40.14 Rubber seals	Full duty
	42.04 Gaskets of leather, whether or not in sets	Full duty
	48.21 Gaskets of paper and paperboard, for the manufacture of compression ignition engines as defined in Note 8 to Section XVI of Schedule No. 1 but without the limitation in respect of the maximum cubic displacement prescribed in the said Note, and parts thereof	Full duty
	73.07 Pieces roughly shaped by forging, of iron or steel	Full duty
	73.18 Tubes and pipes, of iron or steel	Full duty
	73.32 Bolts, nuts, screws, rivets, screw studs, cotters, cotter pins, washers and spring washers, of iron or steel	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
316.13	<p><i>Continued</i></p> <p>73.35 Springs of iron or steel</p> <p>84.06 (1) Parts (finished or unfinished) of compression ignition engines as defined in Note 8 to Section XVI of Schedule No. 1 but without the limitation in respect of the maximum cubic displacement prescribed in the said Note</p> <p>(2) Parts (finished or unfinished) of other internal combustion piston engines (excluding pistons, gudgeon pins, cast iron piston rings, cast iron cylinder liners and sleeves and finished inlet and exhaust valves)</p> <p>84.10 Pumps and parts thereof (finished or unfinished), for internal combustion piston engines</p> <p>84.18 Filters (air, fuel and oil) (excluding filter elements)</p> <p>84.63 Parts (finished or unfinished) of internal combustion piston engines</p> <p>85.08 Electrical starting and ignition equipment (excluding sparking plugs, 12-V generators which develop a maximum of 30 A, alternators (12 V at 30, 35, 40 and 55 A and 24 V at 35 A) and voltage regulators)</p> <p>85.19 Electrical switches (excluding starter solenoid switches)</p> <p>85.23 Insulated electric wire</p> <p>87.06 Clutch and torque converter housings (finished or unfinished); mounting brackets and insulators</p>	<p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Not exceeding the preferential duty</p> <p>Full duty</p>
316.14	<p>Industry: Electrical Capacitors</p> <p>68.15 Silvered mica plates</p>	<p>Full duty</p>
316.15	<p>Industry: Carbon Articles of a Kind Used for Electrical Purposes</p> <p>38.19 Carbon blocks (excluding those in cylindrical form), for the manufacture of anodes</p>	<p>Full duty</p>
317.00	<p>VEHICLES, AIRCRAFT AND OTHER TRANSPORT EQUIPMENT</p>	
317.01	<p>Industry: Railway and Tramway Rolling Stock and Equipment</p> <p>39.02 Polyvinyl chloride plates, sheets and strip, for the manufacture of ceilings for railway coaches</p> <p>76.03 Aluminium sheet, fluted or embossed, for the manufacture of railway coaches and parts thereof</p> <p>86.09 Diesel locomotive gear-boxes</p>	<p>Full duty</p> <p>Full duty</p> <p>Not exceeding the preferential duty</p>
317.03	<p>Industry: Motor Vehicles</p> <p>Notes:</p> <p>01.00 The following goods are not admissible under this item:</p> <p>Radio apparatus;</p> <p>Rubber pneumatic tyres and inner tubes;</p> <p>Solid rubber tyres;</p> <p>Felt, whether or not impregnated or coated, in the roll or piece;</p> <p>Textile fabrics (including bonded fibre and similar bonded yarn fabrics), impregnated or coated with cellulose or other artificial plastic materials and similar coatings on a paper base;</p> <p>Upholstery pads of rubberized fibre;</p> <p>Wadding, whether or not sized or glazed.</p>	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
317.03	<p data-bbox="422 347 534 380"><i>—Continued</i></p> <p data-bbox="422 392 805 425">02.00 For the purposes of this item—</p> <p data-bbox="486 436 1061 705">.01 “unit pack” means such components (including materials), unassembled to the extent specified in this item, of a single complete or incomplete motor vehicle or chassis or body (including a cab), as the case may be, whether or not such components are packed or imported together or are obtained from the same supplier or are in a finished or unfinished condition, as are imported by or cleared ex customs and excise warehouse for the manufacturer or separate manufacturers of such motor vehicle or chassis or body, provided such components are incorporated in any such motor vehicle or chassis or body;</p> <p data-bbox="486 716 1061 851">.02 “part” means, subject to the provisions of Note 06.03 (e), an individual component shaped, fashioned or otherwise manufactured from one piece of material of any composition or moulded or sintered from materials of any composition and not thereafter joined in any way to another component;</p> <p data-bbox="486 862 1061 929">.03 “sub-assembly” means a component comprising two or more parts (as defined) joined together by any means;</p> <p data-bbox="486 940 1061 996">.04 “material” means material incorporated directly in a motor vehicle or in any component of such vehicle;</p> <p data-bbox="486 1008 1061 1064">.05 “motor cars” includes racing cars and also station wagons and similar dual purpose vehicles;</p> <p data-bbox="486 1075 1061 1176">.06 “front end body parts, sub-assemblies and materials” means body parts, sub-assemblies and materials (including cowls) situated in front of the cab in any completed vehicle; and</p> <p data-bbox="486 1187 1061 1243">.07 “net local content” shall have the meaning assigned thereto in Note 1 (e) to item 609.17 of Schedule No. 6.</p> <p data-bbox="422 1254 1061 1377">03.00 The entry of any part, sub-assembly or material of a unit pack under any other item of Schedule No. 3 or any heading of Schedule No. 1 shall not, subject to the provisions of Note 04.00, debar the balance of the components of such unit pack from entry under this item.</p> <p data-bbox="422 1388 1061 1736">04.00 Except where indicated otherwise, the entry or importation of an assembled cab or an assembled or unassembled body for fitting to any chassis shall debar such chassis from entry under item 317.03 (IV) and the fitting of an imported assembled cab or an assembled or unassembled body (excluding any cab) to any chassis entered under item 317.03 (IV) shall render such entry invalid and the person who entered or imported such cab or body or who owned such chassis when fitted with such cab or body shall be liable to the full duty on the complete vehicle as if it were imported in an assembled condition less any duty already paid in respect of such vehicle or any components thereof. Any reference in this Note to a body shall not include a reference to front end body parts, sub-assemblies and materials or to any omnibus body and bodies of other public service type passenger vehicles.</p> <p data-bbox="422 1747 1061 2027">05.00 The rebates of duty specified in this item in respect of internal combustion piston engines of the description and in the forms prescribed in this Note shall only apply if such engines (complete or incomplete), of any class or kind, are of the description and in the form stated below provided a manufacturing programme in respect of engines of such class or kind has been approved by the Minister of Economic Affairs or by any person or committee authorised by him in respect of the importer concerned and shall only apply for such time and under such conditions as may be prescribed by the said Minister or person or committee.</p>	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
317.03	<p data-bbox="414 347 534 380"><i>Continued</i></p> <p data-bbox="486 403 662 436">.01 Description:</p> <p data-bbox="550 448 1053 504">Any engine consisting of any of the parts and sub-assemblies from the clutch to the fan, including:</p> <p data-bbox="574 515 1053 1164">Air cleaner and air silencer sub-assembly (including air cleaner connecting pipes); Breather and breather cap (engine and rocker box); Carburettor; Coil; Crankcase breather tube; Dipstick and tube; Distributor sub-assembly; Inlet and exhaust manifolds; Oil and water telltale senders; Oil filter pipe and filler caps; Oil filter sub-assembly; Oil pipes; Oil pump; Water pump and fittings; Wiring, electric; Shrouding sheet metal for aircooled engines; Radiator hoses; Petrol feeding line, fuel pump complete with filter and fuel line from pump to carburettor; Mounting brackets and insulators, including bolts and nuts required for mounting the engine; Starter motor sub-assembly; Clutch sub-assembly and clutch housing (or, in the case of automatic transmission, the torque convertor and its housing); Fan, fan belts and pulleys; Spark plugs; and Filter elements;</p> <p data-bbox="550 1176 710 1209">(but excluding:</p> <p data-bbox="574 1220 1053 1467">Exhaust system from the exhaust manifold connection; Generator; Alternator; Hose clamps; Starter solenoid switches; Battery and cables from battery to starter and coil; Regulator and cables from regulator to starter and generator or alternator; and Throttle and choke controls).</p> <p data-bbox="486 1489 598 1523">.02 Form:</p> <p data-bbox="550 1534 1053 1680">The engine shall be completely dis-assembled but the air cleaner and air silencer sub-assembly, carburettor, coil, distributor, oil pump, water pump, fuel pump, starter motor and clutch or torque convertor may be assembled but shall not be in position.</p> <p data-bbox="414 1702 1053 1825">06.00 The rebates of duty specified in this item in respect of parts, sub-assemblies and materials in unit packs in the form prescribed in this Note shall only apply if such parts, sub-assemblies and materials are in the undermentioned form:</p> <p data-bbox="486 1836 1053 1915">.01 Unless the context otherwise indicates, each part or sub-assembly specified in this Note shall be imported unattached to any other part or sub-assembly.</p> <p data-bbox="486 1937 1053 2016">.02 Reinforcements and brackets and anchor or clinch nuts, clips and similar fasteners, may be attached to parts and sub-assemblies specified in this Note.</p>	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
317.03	<p data-bbox="406 347 518 380"><i>—Continued</i></p> <p data-bbox="470 392 1037 481">.03 Parts and sub-assemblies on which the undermentioned manufacturing processes have been performed shall be allowed if otherwise conforming to the provisions of this Note:</p> <ul style="list-style-type: none"> <li data-bbox="518 504 1037 548">(a) The covering of metal with rubber or artificial plastic material; <li data-bbox="518 548 1037 616">(b) The bonding of rubber or artificial plastic material to metal, subject to certification by the manufacturer thereof; <li data-bbox="518 616 774 638">(c) Bright metal plating; <li data-bbox="518 638 813 660">(d) Imitation wood graining; <li data-bbox="518 660 1037 728">(e) Pressings of more than one piece of metal provided joining is done before the pressing operation. <p data-bbox="470 739 1037 873">.04 Parts or sub-assemblies not elsewhere in this Note permitted to be joined, attached or assembled shall be allowed if joined, attached or assembled by flash butt welding, automatic arc welding, or projection welding, subject to certification by the manufacturer of such part or sub-assembly.</p> <p data-bbox="470 896 1037 985">.05 Panels, pressings, stampings and the like shall not be surface treated in any way except with a single coat of primer, "chassis black" or other anti-rust material, but may have holes made therein.</p> <p data-bbox="470 1008 1037 1052">.06 The undermentioned parts, sub-assemblies and materials shall be in the condition stated hereunder.</p> <p data-bbox="518 1064 869 1097"><i>A. Chassis parts and sub-assemblies.</i></p> <ol style="list-style-type: none"> <li data-bbox="558 1108 686 1142">1. Engines: <ul style="list-style-type: none"> <li data-bbox="614 1153 1037 1243">Engines may have the fans, electrical equipment, manifolds, filters, pumps, gear-boxes, clutches and other parts or sub-assemblies attached. <li data-bbox="558 1254 758 1288">2. Chassis frames: <ul style="list-style-type: none"> <li data-bbox="598 1299 1037 1411">(a) Chassis frames of box, channel, tubular or similar construction shall have the side and cross-members separate from one another, but components may have brackets or other supports attached. <li data-bbox="598 1433 1037 1500">(b) When floor components (including seat risers and toe boards) replace the chassis frame they may be assembled. <li data-bbox="558 1523 718 1556">3. Suspension: <ul style="list-style-type: none"> <li data-bbox="598 1568 1037 1612">(a) Road springs and shock absorbers may be assembled but shall not be in position. <li data-bbox="598 1635 1037 1724">(b) Subject to subparagraph (a), axles or independent suspension parts or sub-assemblies for non-driving wheels shall be completely unassembled. <li data-bbox="558 1736 774 1769">4. Brake equipment: <ul style="list-style-type: none"> <li data-bbox="598 1780 1037 1870">Disk brake sub-assemblies or brake equipment comprising the brake drum, backing plate and mechanisms contained within the brake drum may be assembled. <li data-bbox="558 1892 853 1926">5. Controls and instruments: <ul style="list-style-type: none"> <li data-bbox="598 1937 1037 2027">(a) The steering box may have the shaft and column attached, but the steering wheel, electrical equipment and all other steering gear shall be unassembled. 	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
317.03	<p data-bbox="389 344 504 376"><i>Continued</i></p> <p data-bbox="584 389 1023 439">(b) All other controls, pedals and linkages may be assembled.</p> <p data-bbox="584 452 1023 524">(c) Instruments (including the cables) may be clustered but may not be mounted in the instrument panel.</p> <p data-bbox="552 537 724 568">6. Transmission:</p> <p data-bbox="584 582 1023 672">(a) Transmission (propeller) shafts, whether or not universal joints or brackets are attached, may be assembled but shall not be in position.</p> <p data-bbox="584 685 1023 860">(b) Driving axles of the rigid integral housing and the swing types may be assembled with all internal parts (including transmission shaft companion flanges), with the requisite brake equipment and, subject to the provisions of subparagraph 3 (a), with all other parts and sub-assemblies in position.</p> <p data-bbox="584 873 1023 1048">(c) Driving axles of the independent suspension type shall, subject to the provisions of subparagraph 3 (a), be unassembled. The differential carrier housing with all internal parts, including axle shaft and transmission shaft companion flanges, may be assembled but shall not be in position.</p> <p data-bbox="552 1061 874 1093">7. Fuel and lubrication systems:</p> <p data-bbox="584 1106 1023 1196">(a) Pumps, injectors, carburettors, intake manifolds, pipe lines and connectors may be in the form of sub-assemblies or may be in position on the engine.</p> <p data-bbox="584 1209 922 1240">(b) Fuel tanks may be assembled.</p> <p data-bbox="584 1254 1023 1326">(c) The fuel filler housing sub-assembly may be complete and the housing cover may be complete with hinges attached.</p> <p data-bbox="552 1361 746 1393">8. Muffler systems:</p> <p data-bbox="584 1406 1011 1438">(a) Exhaust manifolds may be in position.</p> <p data-bbox="584 1451 1023 1482">(b) Exhaust pipes and mufflers may be assembled.</p> <p data-bbox="552 1518 794 1550">9. Electrical equipment:</p> <p data-bbox="603 1563 1023 1715">Generators, starter motors, distributors, high tension cables (whether or not in position on the engine), rectifiers, coils, electric cable harness, gauges, switches, lamps, direction indicators, horns (with or without brackets), fuses, fuse holders, and the like, may be in the form supplied.</p> <p data-bbox="552 1729 820 1760">10. Engine cooling systems:</p> <p data-bbox="584 1774 1011 1805">(a) Radiators may be in the form supplied.</p> <p data-bbox="584 1818 1023 1868">(b) Fans, pulleys and rubber hose may be in position.</p> <p data-bbox="552 1881 686 1912">11. Fasteners:</p> <p data-bbox="603 1926 1023 1998">Fasteners for use with chassis (for example, bolts, nuts, rivets, washers, nails, tacks, screws) may be in the form supplied.</p>	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
317.03	<p data-bbox="400 349 523 376"><i>Continued</i></p> <p data-bbox="555 405 1046 454">12. Fittings and accessories may be in the form supplied.</p> <p data-bbox="523 479 967 506">B. Body parts, sub-assemblies and materials.</p> <p data-bbox="571 533 927 560">1. Panels, pressings and stampings:</p> <p data-bbox="603 573 1046 622">(a) Fenders (mudguards) may be in the condition supplied.</p> <p data-bbox="603 636 1046 707">(b) Radiator guard, grille or mounting frame, if a separate unit, may be assembled.</p> <p data-bbox="603 721 1031 748">(c) Cowls may be in the condition supplied.</p> <p data-bbox="603 761 1046 810">(d) Instrument panels shall be devoid of all instruments and controls.</p> <p data-bbox="603 824 1046 873">(e) Step and running boards may be in the condition supplied.</p> <p data-bbox="603 887 1046 936">(f) The glove box may be in the condition supplied.</p> <p data-bbox="603 949 1046 1021">(g) Bonnets may be assembled with fittings and deadener or anti-drum material attached.</p> <p data-bbox="603 1034 1046 1128">(h) The windscreen frame may be imported with attachments but shall be without glass (excluding polaroid glass or double curvature glass).</p> <p data-bbox="603 1142 1046 1214">(i) Boot lids may be assembled with fittings and deadener or anti-drum material attached.</p> <p data-bbox="603 1227 1046 1276">(k) Door pillars may be assembled with fittings in position.</p> <p data-bbox="603 1290 1046 1415">(l) Doors and tailgates may be assembled with all hinges and internal fittings in position and may include deadener or anti-drum material but shall be devoid of glass or upholstery material.</p> <p data-bbox="603 1429 1046 1554">(m) Metal panels, pressings and stampings not elsewhere provided for in this paragraph shall be manufactured from one piece of metal except that roof panels may have drip mouldings attached.</p> <p data-bbox="603 1568 1046 1639">(n) Moulded panels shall be in the separate pieces as originally moulded and shall not be joined together in any manner.</p> <p data-bbox="571 1666 983 1693">2. Upholstery, glass and other materials:</p> <p data-bbox="603 1706 1046 1756">(a) Anti-squeak and anti-drum material shall be in the piece.</p> <p data-bbox="603 1769 967 1796">(b) Weatherstrips may be cut to size.</p> <p data-bbox="603 1809 1046 1859">(c) Metal sheets shall not be worked up in any way.</p> <p data-bbox="603 1872 1046 1921">(d) Fibre and other boards shall be in sheets except when moulded to shape.</p> <p data-bbox="603 1935 1046 1984">(e) Carpeting, upholstery and hood (tent or top) material shall be in the roll or piece.</p>	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
317.03	<p><i>Continued</i></p> <p>(f) Glass (excluding double curvature glass) shall be in sheets.</p> <p>(g) Materials not elsewhere provided for shall not be fashioned, cut to shape or size or otherwise manufactured.</p> <p>(h) Cushion springs may be loose or in cages.</p> <p>(i) Wood (whether or not plied or laminated) or artificial plastic parts, shall be manufactured from one piece of wood or artificial plastic material.</p> <p>(k) Cellular rubber or artificial plastic material shall be in the piece except when moulded to shape.</p> <p>3. Fasteners: Fasteners for use with bodies (for example, bolts, nuts, rivets, washers, nails, tacks, screws) may be in the form supplied.</p> <p>4. Fittings and accessories for bodies may be in the condition supplied.</p>	
	<p>07.00 Subject to the provisions of Note 05.00 or any manufacturing programme approved thereunder or any condition imposed thereunder, components (including materials) provided for in paragraph (I) of this item shall not be entered or be admissible under any other paragraph of this item unless such component is incorporated in a sub-assembly which, in terms of the provisions of the Notes to this item, is imported in an assembled condition without thereby becoming subject to a higher unrebated duty and such component is so located in such sub-assembly that, in the opinion of the Secretary, omission of such component from the sub-assembly by the supplier would be impracticable or incorporation of such component in such sub-assembly by the registrant would involve an extensive process. Components provided for in paragraph (I) of this item shall not be subject to the regulations relating to the importation and use of goods under rebate of duty except to such extent as the Secretary considers necessary.</p>	
	<p>08.00 Notwithstanding the provisions of Note 07.00, the goods mentioned under tariff heading No. 87.06 (7), (8) and (9) in paragraph (I) of this item may be allowed under paragraph (IV) of this item under rebate of duty, in such quantities and at such times and subject to such conditions as the Secretary for Industries may allow by specific permit.</p>	
	<p>(I) Parts, sub-assemblies and materials, in unit packs, which are required to be entered as if such parts, sub-assemblies and materials were imported separately:</p>	
	<p>39.01 Flexible polyurethane foam, whether or not cut to size or shape, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item</p>	<p>Full duty less 20%</p>
	<p>39.02 (I) Flexible polyvinyl chloride foam of a thickness exceeding 0,05 mm but not exceeding 0,23 mm, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item</p>	<p>Full duty less the greater of 25% or 4,2c per m³ less 12,5%</p>

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
317.03	<i>Continued</i>	
	(2) Flexible polyvinyl chloride foam of a thickness exceeding 0.23 mm but not exceeding 4 mm, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	39.07 (1) Hose clamps, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	(2) Flexible polyurethane foam mouldings for use in seats and squabs, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	40.08 Flexible cellular rubber materials, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	40.09 Hydraulic brake hose (fitted), except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 30%
	58.02 (1) Carpeting, backed with artificial plastic material, whether or not moulded or cut to size, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	(2) Other carpeting, whether or not moulded or cut to size, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 30%
	59.03 Bonded synthetic fibre fabrics, not impregnated or coated, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 10%
	59.17 Filter elements, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item:	
	Liable to the general duty	Full duty less 40%
	Liable to the M.F.N. duty	Full duty less 20%
	70.08 Windscreen safety glass (excluding double curvature glass or polaroid glass) for motor vehicles except for motor vehicles specified in paragraph (III) of this item	Full duty less 20%
	73.35 Road springs (coil or leaf), except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less the greater of 10% or 550c per 100 kg

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
317.03	—Continued	
	73.40 Hose clamps, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	74.19 Hose clamps, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	76.16 Hose clamps, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	84.06 (1) Pistons, gudgeon pins, cast iron piston rings and cast iron cylinder liners and sleeves, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	(2) Compression ignition engines as defined in Note 8 to Section XVI of Schedule No. 1, (excluding:	Full duty less 25%
	(a) engines for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being engines for vehicles specified in paragraph (III) of this item, and	
	(b) such engines imported in such quantities and at such times and subject to such conditions as the Secretary for Industries may allow by specific permit)	
	(3) Finished inlet and exhaust valves, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	84.59 Arms and blades for non-electrical windscreen wipers, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	84.64 Gaskets, whether or not in sets, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	85.04 Electric accumulators, 6 or 12 V:	
	Liable to the general duty	Full duty less 75c each
	Liable to the preferential duty	Full duty less 50c each
	85.08 (1) Sparking plugs, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 250c per 100
	(2) 12-V generators which develop a maximum of 30 A and voltage regulators, direct current, for use with vehicles specified in paragraph (III) of this item	Full duty less 20%

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
317.03	<i>Continued</i>	
	(3) Alternators, 12 V at 30, 35, 40 and 55 A and 24 V at 35 A, for motor cars	Full duty less 20%
85.09	(1) Electrical horns, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	(2) Arms and blades for electrical windscreen wipers, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	(3) Round headlamps of which the outside diameter of the glass lens exceeds 150 mm, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	(4) Electrical windscreen wiper motors, for use with vehicles specified in paragraph (III) of this item	Full duty less 20%
85.19	Starter solenoid switches, for use with vehicles specified in paragraph (III) of this item	Full duty less 20%
87.06	(1) Radiators and parts thereof, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less the greater of 20% or 3 300c per 100 kg
	(2) Brake drums and wheel hubs, except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item and except wheel hubs for motor vehicles of a gross vehicle mass of 10 160 kg or more for the transport of goods or materials or for ambulances, hearses or omnibuses	Full duty less the greater of 20% or 1 650c per 100 kg
	(3) Road wheels and parts thereof (of a kind used with pneumatic tyres), except for motor vehicles of a gross vehicle mass of less than 10 160 kg for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less the greater of 20% or 1 100c per 100 kg
	(4) Transmission (propeller) shafts used with cross journal type universal joints (whether or not such joints are attached) (excluding transmission shafts used with torque tubes), and parts of such shafts and joints, for motor vehicles specified in paragraph (III) of this item	Full duty less 20%
	(5) Universal joints of the cross journal type, and parts thereof, for motor vehicles specified in paragraph (III) of this item	Full duty less 20%
	(6) Brake drum brake assemblies and parts thereof, for motor cars	Full duty less the greater of 20% or 2 200c per 100 kg
	(7) Driving axles (excluding those of the rigid integral housing type with spherical steering joints or with a crown wheel or ring gear of a diameter not exceeding 203 mm) and parts thereof, for motor vehicles of a gross vehicle mass of 10 160 kg or more	Full duty less 30%

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
317.03	<i>—Continued</i>	
	(8) Driving axles of the rigid integral housing type with a crown wheel or ring gear of a diameter not exceeding 203 mm (excluding those with spherical steering joints) and parts thereof, for motor vehicles of a gross vehicle mass of 10 160 kg or more	Full duty less 25%
	(9) Axles (non-driving) and parts thereof, for motor vehicles of a gross vehicle mass of 10 160 kg or more	Full duty less 25%
	(10) Driving axles of the rigid integral housing type with a crown wheel or ring gear of a diameter not exceeding 203 mm and parts thereof, for motor cars	Full duty less 25%
	(11) Steering wheels, for motor cars	Full duty less 20%
	(12) Disc brake calliper mechanisms, for motor cars	Full duty less the greater of 20% or 2 200c per 100 kg
	94.01 Seat frames of tubular metal, for motor vehicles specified in paragraph (III) of this item	Full duty less 20%
	(II) Parts, sub-assemblies and materials, in unit packs, entitled to specific rebates of duty:	
	39.00 Artificial plastic materials (excluding polyvinyl chloride film of a thickness not exceeding 1,27 mm), for use as upholstery material	Full duty
	40.00 Rubber materials (excluding rubberised upholstery pads), for use as upholstery material	Full duty
	41.00 Leather (cellulose finished), for use as upholstery material	Full duty
	48.09 Pulpboard, not cut to size, for the building of omnibuses	Full duty
	51.04 Woven fabrics of man-made fibres (continuous), for use as upholstery material	Not exceeding the M.F.N. duty
	54.05 Woven flax fabrics, for use as upholstery material	Full duty
	55.09 Woven cotton fabrics (excluding fabrics in a plain, twill or sateen weave), for use as upholstery material	Not exceeding the M.F.N. duty
	56.07 Woven fabrics of man-made fibres (discontinuous), for use as upholstery material	Not exceeding the M.F.N. duty
	57.12 Woven fabrics of paper yarn, for use as upholstery material	Full duty
	58.02 Carpeting, for use as upholstery material	Full duty
	58.04 Woven pile fabrics, for use as upholstery material	Not exceeding the M.F.N. duty
	73.11 Sections of iron or steel (excluding rolled), not worked, for body framework, destination boxes, windows or seats for omnibuses	Full duty
	76.02 Sections of aluminium, for body framework, destination boxes, windows or seats for omnibuses	Full duty
	83.02 Door furniture, hand rail support brackets, luggage or parcel rail brackets for omnibuses	Full duty
	84.18 Filters without elements, for any motor vehicle mentioned in this item	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
317.03	<i>Continued</i>	
	85.09 (1) Interior lighting fittings, complete with holders, switch boxes and control panels, internal signalling systems and electrical direction indicator signals or lights, for omnibuses	Full duty
	(2) Bell and flashing beacons, searchlights and sirens, for fire-engines	Full duty
	87.06 (1) Metal skeletal framework (excluding windows), assembled or unassembled, destination boxes, destination or route blinds (numbered), driving and trolley equipment for trolley buses, wind-screen frames and locking arms therefor, wind-screen panels and glazed ventilating panels for omnibus driving cabins or ends, door gear mechanisms, destination or route blind mechanisms, omnibus driving seat mechanisms (adjustable) and tread plates with non-slip inserts, for omnibuses	Full duty
	(2) Auxiliary gearboxes (with twin take-offs), differentials and axles, for the equipment of vehicles provided for in tariff headings Nos. 87.02 and 87.03 of Schedule No. 1 with third axles for direct drive	Full duty
	(3) Power take-offs, heat exchangers and sump-heaters, for fire-engines	Full duty
	(III) Unit packs of unassembled complete or incomplete motor cars, road tractors for semi-trailers and such goods vehicles of a carrying capacity not exceeding 1 270 kg as are specified below:	
	(a) For road tractors for semi-trailers:	
	(1) Internal combustion piston engines—	
	(i) of the description and in the form prescribed in Note 05.00 to this item	Full duty
	(ii) in the form prescribed in Note 06.00 to this item	Full duty less 3%
	(iii) in any other form	Full duty less 5%
	(2) Other chassis and body parts, sub-assemblies and materials—	
	(i) in the form prescribed in Note 06.00 to this item	Full duty less 3%
	(ii) in any other form	Full duty less 5%
	(b) For motor cars:	
	(1) Internal combustion piston engines—	
	(i) of the description and in the form prescribed in Note 05.00 to this item	Full duty
	(ii) (A) in the form prescribed in Note 06.00 to this item and being for motor cars having the following minimum percentages net local content during the calendar years stated hereunder:	Full duty
	52 per cent—1971	
	54.5 per cent—1972	
	57 per cent—1973	
	59.5 per cent—1974	
	62 per cent—1975	
	64 per cent—1976	
	66 per cent—1977	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
317.03	—Continued	
	(B) other, in the form prescribed in Note 06.00 to this item	Full duty less 209c per 100 kg
	(iii) other	Full duty less 507c per 100 kg
	(2) Other chassis and body parts, sub-assemblies and materials—	
	(i) (A) in the form prescribed in Note 06.00 to this item and being for motor cars having the following minimum percentages of net local content during the calendar years stated hereunder:	Full duty
	52 per cent—1971 54,5 per cent—1972 57 per cent—1973 59,5 per cent—1974 62 per cent—1975 64 per cent—1976 66 per cent—1977	
	(B) other, in the form prescribed in Note 06.00 to this item	Full duty less 209c per 100 kg
	(ii) other	Full duty less 507c per 100 kg
	(c) For closed panel vans of a carrying capacity not exceeding 1 270 kg:	
	(1) Internal combustion piston engines—	
	(i) of the description and in the form prescribed in Note 05.00 to this item	Full duty
	(ii) in the form prescribed in Note 06.00 to this item	Full duty less 10%
	(iii) in any other form	Full duty less 20%
	(2) Other chassis and body parts, sub-assemblies and materials—	
	(i) in the form prescribed in Note 06.00 to this item	Full duty less 10%
	(ii) in any other form	Full duty less 20%
	(d) For mono-built pick-up trucks of a carrying capacity not exceeding 1 270 kg:	
	(1) Internal combustion piston engines—	
	(i) of the description and in the form prescribed in Note 05.00 to this item	Full duty
	(ii) in the form prescribed in Note 06.00 to this item	Full duty less 3%
	(iii) in any other form	Full duty less 5%
	(2) Chassis parts and sub-assemblies—	
	(i) in the form prescribed in Note 06.00 to this item	Full duty less 3%
	(ii) in any other form	Full duty less 5%

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
317.03	—Continued	
	(3) Body parts, sub-assemblies and materials—	
	(i) in the form prescribed in Note 06.00 to this item	Full duty less 10%
	(ii) in any other form	Full duty less 20%
	(IV) Assembled chassis (whether or not fitted with engines) of motor vehicles, unit packs of unassembled complete or incomplete chassis or chassis parts of motor vehicles and unit packs of unassembled cabs and front end parts, sub-assemblies and materials of motor vehicles for fitting to such assembled or unassembled chassis:	
	(a) For motor vehicles provided for in tariff headings Nos. 87.02 and 87.03 of Schedule No. 1 except such vehicles as are provided for in paragraph (III) of this item:	
	(1) Internal combustion piston engines—	
	(i) of the description and in the form prescribed in Note 05.00 to this item	Full duty
	(ii) in the form prescribed in Note 06.00 to this item	Full duty less 3%
	(iii) in any other form	Full duty less 5%
	(2) Assembled chassis (whether or not fitted with engines) and unassembled chassis parts and sub-assemblies, for equipment with bodies built in the Republic or, in the case of motor vehicles provided for in tariff heading No. 87.03 of Schedule No. 1, for completion with equipment which is manufactured in the Republic or which is imported in an assembled or unassembled form—	
	(i) unassembled, in the form prescribed in Note 06.00 to this item	Full duty less 3%
	(ii) unassembled, in any other form	Full duty less 5%
	(iii) assembled	Full duty less 5%
	(3) Unassembled cab and front end body parts, sub-assemblies and materials—	
	(i) in the form prescribed in Note 06.00 to this item	Full duty less 10%
	(ii) in any other form	Full duty less 20%
317.06	Industry: Motor Vehicle Parts and Accessories	
	39.02 Polyvinyl chloride foam of a thickness exceeding 4 mm, for the manufacture of seats	Full duty
	39.07 Mouldings of artificial plastic material, namely outlet deflectors and fresh air ducts, for the manufacture of heating equipment	Full duty
	40.14 Rubber cone seals, for the manufacture of shock absorbers	Full duty
	59.08 Woven fabrics of cotton with a backing of polyvinyl chloride foam plastic material, deriving its essential character from the textile constituent, for the manufacture of door panels, seats and sun visors	Full duty
	70.20 By-pass flap valve membranes of coated fibre glass fabric, for the manufacture of heating equipment	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
317.06	—Continued	
	73.10 Bars and rods, of iron or steel	Full duty
	73.15 Bars and rods, of high carbon or alloy steel	Full duty
	73.18 Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts	Full duty
	73.32 Rivets, for the manufacture of clutch driven plates; nuts and clinch nuts, for the manufacture of seat assemblies	Full duty
	73.35 Springs (valve), for the manufacture of shock absorbers	Full duty
	73.40 (1) Support wires (paper covered), for the manufacture of seat assemblies	Full duty
	(2) Steel balance counterpieces, for the manufacture or completion of transmission (propeller) shafts	Full duty
	83.01 Locks of the cylinder type and keys therefor, of base metal	Full duty
	84.61 Water meter valves, for the manufacture of heating equipment	Full duty
	84.62 Single row radial ball bearings (excluding angular contact ball bearings) and single row tapered roller bearings, with an outside diameter of not less than 31 mm but not exceeding 90 mm, for the manufacture of rear-axle assemblies	Not exceeding the preferential duty
	87.06 Motor vehicle parts and accessories, the following:	
	(1) Ball pins and sockets, for steering joints	Full duty
	(2) Bodies, for clutch slave cylinder assemblies	Full duty
	(3) Carbon rings, for clutch release bearing assemblies	Full duty
	(4) Covers, diaphragm springs, pressure plates, release lever plates, release levers, release lever pins, eye-bolts and struts, for clutch assemblies	Full duty
	(5) Hubs, retainer plates, metal discs, metal segments, for clutch driven plates	Full duty
	(6) Piston rings of sintered iron, valve plates, valve shims and other components, of spring steel of a thickness not exceeding 0.635 mm and piston sleeves, for shock absorbers	Full duty
	(7) Wheel cylinder assemblies, wheel cylinder connection tube assemblies, brake shoe holding-down pins, adjusters, including tappets, master cylinder pistons, bodies and reservoirs (including combinations thereof), for hydraulic brake equipment	Full duty
	(8) Stub axle yokes for independent suspension driving axle shaft sub-assemblies of the type used with cross journal universal joints, complete or incomplete (whether or not finished), for the manufacture or completion of such axle shaft sub-assemblies	Full duty
	(9) Bodies and pistons (whether or not finished), for the manufacture of disc brakes	Full duty
	(10) Heat control bezels, of artificial plastic material, for the manufacture of heating equipment	Full duty
	(11) Front-axle assemblies and rear-axle assemblies, complete or incomplete (whether or not finished), completely unassembled (except that differential and differential carrier assemblies may be assembled), for the manufacture or completion thereof	Full duty
	(12) Steering mechanisms of the rack and pinion type (excluding steering wheels), complete or incomplete, finished, completely unassembled, for the manufacture or completion thereof	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
317.06	<p><i>Continued</i></p> <p>(13) Prepared steel tubes fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts</p> <p>(14) Cross journal universal joints with an overall length across the journal, including bearing cups, exceeding 95 mm, and parts thereof (whether or not finished), completely unassembled, for the manufacture of transmission (propeller) shafts</p> <p>(15) Front driving axle shaft sub-assemblies of the ball type constant velocity universal joint, complete or incomplete (whether or not finished), completely unassembled (except that the universal joint and stub axle may be assembled with the ball bearing in position), for the manufacture or completion thereof</p> <p>(16) Centre carrying bearings mounted in bracket housings for the manufacture or completion of split type transmission (propeller) shafts</p> <p>(17) Ball type constant velocity universal joints, complete or incomplete, for the manufacture of transmission (propeller) shafts</p> <p>94.01 Ash receptacle brackets, crossmembers (front and rear), seat-back strainers, bottom rims (C-section), hinge pins of forged steel, outerfacing supports, retainer auxiliary supports, retainer strip (flanged), side frame members, side panels, spacer clips, spring retainers, strainer supports, of metal, for the manufacture of motor vehicle seat assemblies</p>	<p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p>
317.07	<p>Industry: Pedal Cycles</p> <p>87.12 Pedal cycle parts, the following:</p> <p>(1) Pedals, metal; unfinished brake parts</p> <p>(2) Bottom bracket shells, axles, cups and lock rings; lugs; fork crowns, blades and ends; chain wheels (with or without cranks); spokes; pedals (excluding metal pedals); handlebar brake parts; cranks</p> <p>(3) Thimbles and liners; adjustable handlebar tugs, for pedal cycles (excluding delivery cycles)</p> <p>(4) Foot plates, for tricycles (excluding delivery cycles)</p>	<p>Not exceeding the M.F.N. duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p>
317.08	<p>Industry: Ships (excluding flying boats)</p> <p>(I) Parts and equipment of ships and boats and materials, for use in the building and equipment of new ships and boats, in the rebuilding and re-equipment of ships and boats or in the repair of ships and boats (excluding—</p> <p>(a) ship's stores and catering equipment not specially designed for use on ships and boats;</p> <p>(b) in respect of boats of less than 25 gross ton—</p> <p>(i) parts and equipment for use in the building and equipment of new boats where no proof is produced to the Secretary within such period as he may determine in each case that such boat has been licenced under the Sea Fisheries Act, 1940 (Act No. 10 of 1940); and</p> <p>(ii) parts and equipment for use in the rebuilding, re-equipment or repair of boats which are not licenced under the Act mentioned)</p>	<p>Full duty less the difference between the M.F.N. duty and any preferential duty provided for in the tariff heading or subheading concerned or, if a M.F.N. duty has not been provided for in such heading or subheading, less the difference between the general duty and any such preferential duty</p>

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
317.09	Industry: Mine Shuttle Cars	
	84.06 Internal combustion piston engines	Full duty
	84.18 Filters	Full duty
	84.61 Valves	Full duty
	85.19 Switches, relays, fuses, plugs, lampholders, terminals and the like	Full duty
	87.06 Parts and accessories of shuttle cars	Full duty
317.10	Industry: Fork-lift Trucks and Crane Trucks	
	84.06 (1) Internal combustion piston engines (excluding compression ignition engines as defined in Note 8 to Section XVI of Schedule No. 1), for the manufacture of crane trucks	Full duty
	(2) Carburettors	Full duty
	(3) Compression ignition engines as defined in Note 8 to Section XVI of Schedule No. 1, for the manufacture of crane trucks, imported in such quantities and at such times and subject to such conditions as the Secretary for Industries may allow by specific permit	Full duty
	84.10 Fuel pumps and hydraulic pumps	Full duty
	84.18 Filters and parts thereof	Full duty
	84.61 Hydraulic valves	Full duty
	85.08 Generators, alternators, starter motors and distributors	Full duty
	87.07 (1) Transmission units, for the manufacture of crane trucks	Full duty
	(2) Chassis, for the manufacture of crane trucks	Full duty
	90.27 Hour meters	Full duty
318.00	OPTICAL, PHOTOGRAPHIC, SURGICAL, MUSICAL AND PRECISION INSTRUMENTS	
318.01	Industry: Surgical, Scientific, Optical and Photographic Instruments	
	39.07 Plastic lenses, for sunglasses	Full duty
	70.15 Glasses, for the manufacture of sunglasses	Full duty
318.02	Industry: Musical Instruments	
	44.15 Birch plywood of a thickness not exceeding 3 mm, for the manufacture of stringed instruments	Full duty
	73.32 Spire speed nuts, for electronic organs	Not exceeding the M.F.N. duty
	78.03 Plates, sheets and strip, of lead and tin alloy, for the manufacture of organ pipes	Full duty
	83.02 Piano castors	Full duty
	85.01 Selenium rectifiers and iron oxide tubular cores, for the manufacture of electronic organs	Not exceeding the preferential duty
	85.14 Loudspeakers, for the manufacture of electronic organs	Not exceeding the preferential duty
	85.19 Switches, plugs, sockets, resistors and potentiometers, for the manufacture of organs	Not exceeding the preferential duty
	85.21 Valves, tubes and transistors, for the manufacture of electronic organs	Not exceeding the preferential duty
	92.10 Parts and accessories of musical instruments, the following:	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
318.02	<i>—Continued</i>	
	(1) Electric blowers, for pipe organs; console parts, pallets and pouch blocks, for the manufacture of pipe organs	Full duty
	(2) Piano actions (including hammers and other components therefor) and piano keyboards	Full duty
	(3) Keyboards, for the manufacture of electronic organs	Full duty
318.03	Industry: Orthopaedic Appliances and Artificial Limbs	
	41.00 Leather	Full duty
318.04	Industry: Prepared Sound and Similar Recording Media	
	28.23 Iron oxide, for the manufacture of magnetic recording tape	Full duty
	39.01 Polyethylene terephthalate film or sheet, for the manufacture of magnetic recording tape	Full duty
	39.03 Cellulose acetate and cellulose triacetate film or sheet, for the manufacture of magnetic recording tape	Full duty
319.00	ARMS AND AMMUNITION	
319.01	Industry: Ammunition	
	36.01 Propellant powders, for the manufacture of cartridges	Full duty
	44.11 Wooden dowels, for explosive cartridges	Full duty
	48.01 Paper, for manufacturing explosive cartridges	Full duty
320.00	MISCELLANEOUS	
320.01	Industry: Furniture and Fixtures	
	39.07 Handles of artificial plastic material	Full duty
	44.19 Veneered mouldings	Full duty
	69.08 Ceramic tiles, glazed	Full duty
	73.18 Tubing of iron or steel	Full duty
	73.29 Chain of iron or steel	Full duty
	73.31 Studs	Full duty
	73.32 Eyebolts and eyescrews	Full duty
	74.07 Tubing of copper	Full duty
	74.13 Chain of copper	Full duty
	82.04 Mattress keys	Full duty
	83.01 Cylinder locks (excluding disc tumbler cylinder locks) and keys therefor	Full duty
	83.02 Escutcheons, ferrules, handles, hooks and sockets, clothing hooks, mirror clips, stays, towel rails and brackets therefor; metal parts of blind rollers; bedstead knobs and rosettes and other metal fittings (excluding castors), for bedsteads or mattress supports	Full duty
	84.62 Ball bearing rollers, for the manufacture of steel furniture	Not exceeding the M.F.N. duty
	94.00 Chair movements; revolving chair screws; extension table screws; plywood seats and backrests, for the manufacture of chairs	Full duty
320.02	Industry: Mattresses and Similar Padded, Stuffed or Fitted Furnishings	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
320.02	<i>—Continued</i>	
	51.04 Woven fabrics of man-made fibres (continuous)	Full duty
	58.05 Narrow woven fabrics, for use as bindings	Full duty
	58.07 Textile gimps, cords and similar edgings	Full duty
	83.09 Eyelets and rings and other metal fittings, for innerspring mattresses	Full duty
	98.01 Buttons, for the manufacture of mattresses	Full duty
320.03	Industry: Brooms and Brushes	
	39.00 Monofil of artificial plastic material, of which the cross-sectional dimension exceeds 1 mm	Full duty
	51.02 Monofil of man-made fibres	Not exceeding the M.F.N. duty
	57.04 Palm stalks, fibre and grass, cleaned, bleached or dyed, but not further processed	Full duty
320.04	Industry: Sports Goods and Games Requisites	
	40.07 Rubber thread, for the manufacture of golf balls	Full duty
	41.00 Leather, for the manufacture of balls and boxing gloves	Full duty
	44.10 Wood roughly shaped or bent, but not otherwise manufactured, for the manufacture of cricket bats or hockey sticks	Full duty
	70.20 Glass fibre fabrics (not impregnated or coated), for the manufacture of fishing rods	Full duty
	97.06 (1) Leather grips, for tennis racquets or golf clubs	Not exceeding the M.F.N. duty
	(2) Ferrules, caps, metal stampings and steel shafts, for the manufacture of golf clubs	Not exceeding the M.F.N. duty
	(3) Wooden heads and handles, in the rough, for the manufacture of golf clubs	Not exceeding the M.F.N. duty
	(4) Semi-finished heads of stainless steel, for the manufacture of golf clubs	Not exceeding the M.F.N. duty
320.05	Industry: Toys	
	39.00 Tubing, valves and adaptors, of artificial plastic material, for the manufacture of inflatable toys	Full duty
	39.02 (1) Polyvinyl chloride compounds, for the manufacture of dolls or slush moulded toys	Full duty
	(2) Polyvinyl chloride plate, sheet or film (super polished), for the manufacture of inflatable toys	Full duty
	39.07 Unmounted plastic eyes	Full duty
	51.01 Yarn of man-made fibres (continuous), for the manufacture of dolls	Full duty
	58.04 Woven pile fabrics	Full duty
	70.19 Glass eyes	Full duty
	84.61 Valves and adaptors, of base metal, for the manufacture of inflatable toys	Full duty
	97.01 Foot plates, pedals, forks and parts thereof, for tricycles	Full duty
	97.02 Mounted eyes; dolls' shoes; voice and other sound producing mechanisms	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
320.06	Industry: Buttons, Buckles and Combs	
	39.00 (1) Artificial plastic material, in sheets or discs (unworked)	Full duty
	(2) Artificial plastic material, in rods, for the manufacture of buttons	Full duty
320.07	Industry: Slide Fasteners	
	51.02 Monofil of man-made fibre materials, of a cross-sectional dimension of 0,30 mm or more	Full duty
	74.04 Wrought strip, of copper, of a width not exceeding 30,5 cm	Full duty
320.08	Industry: Pens, Pencils and Crayons	
	32.13 Ink for ball point pens	Full duty
	40.14 Rubbers, for attachment to pencils	Full duty
	98.03 Parts of ball point pens and pencils (excluding caps, barrels and refills)	Full duty
	98.05 Pencil leads and pencil ferrules, for wood-cased pencils	Full duty
320.09	Industry: Typewriter and Like Ribbons	
	39.07 Reels of artificial plastic material	Full duty
	55.09 Woven fabrics of cotton, in a plain weave, for the manufacture of cut fabrics suitable for processing into typewriter ribbon	Full duty
	58.05 Textile ribbon or strip	Full duty
	73.40 Reels of base metal	Full duty
320.10	Industry: Prefabricated Buildings	
	39.07 Panels of artificial plastic material, moulded to simulate building stone	Full duty
320.11	Industry: Novelties	
	74.19 Key rings fitted with chains, of copper, not plated, for the manufacture of electroplated key rings	Full duty
321.00	GENERAL	
321.01	Industry: Materials for General Industrial Purposes	
	15.04 Oils of marine mammals, for any purpose (excluding refining)	Full duty
	15.07 Coconut, cotton seed, mafurra, palm, palm kernel, babassu and resin oils, for purposes other than baking, hydrogenation, mixing with fats or refining	Full duty
	17.03 Molasses in such quantities, at such times and for such purposes as the Minister may permit	Full duty
	25.09 Earth colours, whether or not mixed together; natural micaceous iron oxides	Full duty
	28.00 (1) Cobalt oxide, copper oxide, tin oxide, iron oxide	Full duty
	(2) Other inorganic chemicals (excluding chrome oxide green, titanium oxide, zinc oxide, zinc chromate, lead chromate, barium chromate and strontium chromate), for use as pigments or colours	Full duty
	28.03 Carbon black	Full duty
	29.04 Isopropyl alcohol	Full duty less 15%
	32.04 Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts) or of animal origin	Not exceeding the M.F.N. duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
321.01	<i>Continued</i>	
	32.05 Natural indigo; synthetic organic dyestuffs (excluding azo pigment dyestuffs of the following description and International Colour Index Numbers: C.I. Pigment, Yellow 4, No. 11665 C.I. Pigment, Yellow 6, No. 11670 C.I. Pigment, Yellow 1, No. 11680 C.I. Pigment, Yellow 3, No. 11710 C.I. Pigment, Red 4, No. 12085 C.I. Pigment, Red 3, No. 12120)	Not exceeding the M.F.N. duty
	32.06 Colour lakes	Full duty
	32.07 Other pigments and colouring matter (excluding titanium white containing more than 60 per cent, by mass, of titanium oxide and pigments with a basis of chrome oxide green, zinc chromate, lead chromate, barium chromate or strontium chromate)	Full duty
	32.08 Prepared pigments of the kind used in the ceramic, enamelling and glass industries	Full duty
	39.02 Ethylene polymers and copolymers with a relative density not exceeding 0.940, in blocks, lumps, powders and similar bulk forms, for the coating of manufactured articles according to the powder coating process	Full duty
	40.05 Plates, sheets and strip, of unvulcanised natural or synthetic rubber, for the manufacture of machine rollers	Full duty
	40.08 Rubber plates or sheets, for use on machine rollers	Full duty
	53.11 Woven fabrics of sheep's or lambs' wool or of fine animal hair, for use as covering for machine rollers	Full duty
	53.12 Woven fabrics of coarse animal hair, for use as covering for machine rollers	Not exceeding the M.F.N. duty
	53.13 Woven fabrics of horsehair, for use as covering for machine rollers	Not exceeding the M.F.N. duty
	55.09 Woven fabrics of cotton, for use in filters or as covering for machine rollers	Not exceeding the M.F.N. duty
	56.07 Woven fabrics, for use in filters or as covering for machine rollers	Not exceeding the M.F.N. duty
	59.17 Calender cloth, for use as covering for machine rollers	Full duty
	60.01 Laundry press padding	Not exceeding the M.F.N. duty
	73.13 Sheets and plates, of steel, plated, coated or clad with zinc and of a thickness of less than 3 mm, flat or corrugated	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

Schedule No. 4

AMENDMENTS TO SCHEDULE NO. 4 TO THE CUSTOMS AND EXCISE ACT, 1964.

I Item	II Tariff Heading and Description	III Extent of Rebate
Note 1	By the substitution for the expression "section <i>seventy-five</i> " of the expression "section 75".	
Note 2	By the substitution for the figure "VIII" of the figure "IX".	
Note 4	By the substitution for the word "sub-heading" wherever it occurs of the word "subheading".	
401.27	By the insertion after item 401.25 of the following: "401.27 The government of an area in respect of which a legislative assembly is established in terms of the Bantu Homelands Constitution Act, 1971 (Act No. 21 of 1971)	Full duty"
404.00	By the substitution in the Note to the item for the word "sub-item" wherever it occurs of the word "item".	
404.01	By the substitution in paragraph (I) for the expression "the Secretary for Education, Arts and Science" of the expression "the Secretary for National Education".	
404.03	By the insertion after paragraph (XII) of the following: "(XIII) Goods of any description, for use by the Uranium Enrichment Corporation of South Africa, Limited	Full duty"
405.01	By the substitution in the Afrikaans text of the item for the word "insignias" wherever it occurs of the word "insignia".	
405.06	By the substitution for tariff heading No. 98.03 of the following: "98.03 Mapping pens; writing pens (excluding ball point pens and fountain pens)	Full duty"
405.20	By the substitution in the Afrikaans text of tariff heading No. 92.00 for the word "Orkes-instrumente" of the word "Orkesinstrumente".	
406.06	By the substitution in the item for the word "sub-item" of the word "item".	
407.00	By the substitution for the Notes to the item of the following: "Notes: (1) The rebate of duty specified in items 407.01 and 407.02 (1) shall not apply to articles of apparel of furskin or to watches, purchased abroad or at a duty-free shop in the Republic and imported by residents of the Republic returning after an absence of less than six months. (2) The rebate of duty specified in item 407.02 (1) shall only be allowed once per person during a period of 30 days and shall not apply to goods imported: (i) By persons travelling only between places in the Republic; (ii) By residents returning after an absence of less than 48 hours; (iii) By minor children travelling with their parents or guardians. (3) A member of the crew of a ship or aircraft (including the master or pilot) is, subject to the conditions laid down by the Secretary, only entitled to the rebate of duty specified in item 407.02 (1) provided he returns to the Republic permanently. (4) The rebate of duty specified in item 407.02 (2) is only applicable if the total value of the goods imported as passengers' baggage (excluding goods specified in items 407.01 and 407.02 (1)), does not exceed R100.	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
407.00	—Continued	
	<p>(5) If the person concerned so desires and indicates accordingly before the goods are cleared, the goods in respect of which the rebate of duty specified in item 407.02 (2) is applicable and which are imported as passengers' baggage, may be cleared at the applicable rates of duty specified in Schedule No. 1.</p> <p>(6) If a person contravenes any provision of this Act or of any other law relating to the importation of goods, the Secretary may, in his discretion, refuse to grant any rebate of duty provided for in item 407.02."</p>	
407.02	By the substitution in paragraph (1) for tariff heading No. 22.00 of the following:	
	"22.00 (i) Spirituous and alcoholic beverages, not exceeding a total quantity of one litre per person	Full duty
	(ii) Wine, not exceeding a total quantity of one litre per person	Full duty"
	By the substitution in tariff heading No. 24.02 of paragraph (1) for the expression "250 grm." of the expression "250 g".	
407.05	By the substitution in the heading of item 407.05 for the expression "item 401.05, 401.10, 401.15 or 401.20" of the expression "item 401.05, 401.10, 401.15, 401.20 or 401.35".	
408.02	By the insertion after item 408.01 of the following:	
	"408.02 87.02 One motor car or station wagon or similar dual purpose motor vehicle per person, specially adapted to the satisfaction of the Secretary for driving by a permanently physically disabled person, subject to a permit issued by the Secretary to such person before the placing of the order for such motor vehicle: Provided that it is not, except with the permission of the Secretary, sold or disposed of to another person within a period of two years after the date of entry	Full duty less 20%"
410.03	By the substitution for tariff heading No. 22.03 of the following:	
	"03.01 Fish, fresh, chilled or frozen, taken from the sea by any ship licensed in terms of regulation 2 promulgated in terms of the Sealing and Fishing Ordinance, 1949 (Ordinance 12 of 1949), of South-West Africa, landed direct from such ship or landed from any other ship recognized as a ship of South African nationality in terms of section 64 of the Merchant Shipping Act, 1951 (Act No. 57 of 1951), subject to the prior permission of the Secretary for transshipment and subject to such conditions as he may impose in each case	Full duty
	22.03 Beer of a relative density before fermentation exceeding 1 050°, for mixing with beer manufactured in the Republic in the manufacture of beer of a relative density before fermentation exceeding 1 050°	1 570c per 100 litres"
	By the substitution for the extent of rebate appearing in Column III against tariff heading No. 27.10 of the following:	
	By the substitution in paragraph (1) of tariff heading No. 41.01 for the expression "of a f.o.b. price per lb. exceeding 8½c," of the expression "of a f.o.b. price per kg exceeding 18,2c,".	"22c per 100 litres"
	By the substitution in paragraph (2) of tariff heading No. 41.01 for the expression "of a f.o.b. price per lb. exceeding 11½c," of the expression "of a f.o.b. price per kg exceeding 25,4c,".	
	By the substitution for tariff heading No. 44.21 of the following:	
	"44.21 (1) Wooden boxes, unassembled, for the packing of fresh citrus fruit for export	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
410.03	—Continued	
	(2) Wooden boxes, unassembled, for the packing of fresh deciduous fruit, in such quantities and at such times as the Secretary for Forestry may allow by specific permit	Full duty"
410.04	By the substitution for the extent of rebate appearing in Column III against paragraph (4) of tariff heading No. 27.10 (relating to kerosene) of the following:	"365c per 1 000 litres"
	By the substitution for the extent of rebate appearing in Column III against paragraph (2) of tariff heading No. 27.10 (relating to distillate fuels and residual fuel oils) of the following:	"365c per 1 000 litres"
411.00	By the substitution for tariff heading No. 84.06 of the following:	
	"84.06 Compression ignition engines as defined in Note 8 to Section XVI of Schedule No. 1, for use with tractors (excluding tracklaying tractors and road tractors for semi-trailers)	Full duty"
	By the substitution for tariff heading No. 85.01 of the following:	
	"85.01 Motors less than 0,75 kW, three-phase and single-phase, for the ringing of church bells	Not exceeding the preferential duty"
412.05	By the substitution for item 412.05 of the following:	
	"412.05 Life saving apparatus (including mine rescue apparatus) and fire extinguishing equipment (excluding textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials)	Full duty"
412.09	By the substitution in the item for the amount "R2,500" of the amount "R2 500".	
460.02	By the deletion of item 460.02.	
460.12	By the substitution in paragraphs (1) and (2) of tariff heading No. 73.15 for the expression "1.22 mm." in both cases of the expression "1,22 mm."	
460.15	By the substitution for the heading of item 460.15 of the following:	
	"Compression ignition engines as defined in Note 8 to Section XVI of Schedule No. 1, machinery and motor vehicles, as specified below, imported with or incorporating such engines, in such quantities and at such times and subject to such conditions as the Secretary for Industries may allow by specific permit:"	
460.16, 460.17, 460.18 and 460.19	By the insertion after item 460.15 of the following:	
	460.16 29.31 Xanthates, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	460.17 39.02 Ethylene polymers and copolymers of a relative density exceeding 0,940 and propylene polymers and copolymers, liquid or pasty or in blocks, lumps, powders and similar bulk forms, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	460.18 15.04 Fish body oil, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	460.19 73.10 Bars and rods, of iron or steel, hot-rolled (not in coils), and wire rod, being a hot-coiled product of solid section obtained exclusively by hot-rolling, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Rebate
460.19	<p data-bbox="451 344 571 371"><i>—Continued</i></p> <p data-bbox="549 389 1058 479">73.11 Hot-rolled angles, shapes and sections, of iron or steel, in such quantities and at such times as the Secretary for Industries may allow by specific permit</p> <p data-bbox="549 497 1058 629">73.13 Sheets and plates, of iron or steel, hot-rolled or cold-rolled (not with a corrugated or other profile configuration), not plated, coated or clad except with zinc, in such quantities and at such times as the Secretary for Industries may allow by specific permit</p> <p data-bbox="549 647 1058 819">73.15 Hot-rolled bars and rods, of high carbon steel (not in coils), flat in section, of which any cross-sectional dimension is 5 mm or more but less than 75 mm or of a cross-sectional area not exceeding 3 870 mm², in such quantities and at such times as the Secretary for Industries may allow by specific permit</p> <p data-bbox="549 837 1058 927">73.16 Rails, of iron or steel, exceeding 14,8 kg/m, in such quantities and at such times as the Secretary for Industries may allow by specific permit</p>	<p data-bbox="1114 389 1206 416">Full duty</p> <p data-bbox="1114 497 1206 524">Full duty</p> <p data-bbox="1114 647 1206 674">Full duty</p> <p data-bbox="1114 837 1206 864">Full duty"</p>
490.05	By the substitution in the Afrikaans text of the item for the word "massa" of the word "grootmaat".	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

Schedule No. 5

AMENDMENTS TO SCHEDULE NO. 5 TO THE CUSTOMS AND EXCISE ACT, 1964.

I Item	II Tariff Heading and Description	III Extent of Drawback
Note 1	By the substitution for the expression "section <i>seventy-five</i> " of the expression "section 75".	
Note 2	By the substitution for the figure "VIII" of the figure "IX".	
Note 6	By the substitution for the word "sub-heading" wherever it occurs of the word "subheading".	
502.01	By the substitution for tariff headings Nos. 48.01 and 48.05 of the following:	
	"48.01 Tissue paper, with a basis mass of less than 35 g/m ² , used as packing for fruit	Full duty less 7,5%
	48.05 Tissue paper, with a basis mass of less than 35 g/m ² , used as packing for fruit	Full duty less 7,5%"
502.02	By the substitution for tariff heading No. 57.10 of the following: "57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1, used as packing for seaweed	Full duty"
505.01	By the substitution for tariff heading No. 62.03 of the following: "62.03 Bags of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1:	
	(1) Used as containers for asbestos	Full duty
	(2) Paper-lined, used as containers for fluorspar	Full duty"
506.01	By the substitution in the Afrikaans text of tariff heading No. 29.00 for the word "tiobromien" of the word "teobromien".	
506.05	By the substitution for the Afrikaans text of item 506.05 of the following:	
	"506.05 <i>Ontploffbare Stowwe en Pirotegniese Produkte</i>	
	28.00 <i>Anorganiese chemikalieë, gebruik by die vervaardiging van ontploffbare stowwe</i>	Volle reg
	29.00 <i>Organiese chemikalieë, gebruik by die vervaardiging van ontploffbare stowwe</i>	Volle reg
	38.00 <i>Chemiese en verwante produkte, gebruik by die vervaardiging van ontploffbare stowwe</i>	Volle reg
	(1) <i>Stowwe, gebruik by die vervaardiging van ontploffbare stowwe</i>	Volle reg"
507.01	By the substitution for paragraph (2) of tariff heading No. 39.02 of the following:	
	"(2) Ethylene polymers and copolymers, liquid or pasty and in blocks, lumps, powders and similar bulk forms, with a relative density not exceeding 0,940, used in the manufacture of bags of artificial plastic material	Full duty"
508.01	By the deletion of tariff heading No. 39.00.	
	By the substitution for tariff heading No. 59.08 of the following:	
	"59.08 Textile fabrics coated, covered or laminated with expanded or foam artificial plastic material, used in the manufacture of handbags	Full duty"
510.03	By the substitution for tariff heading No. 48.01 of the following:	
	"48.01 Printing paper (excluding newsprint paper) and writing paper, with a basis mass not exceeding 250 g/m ² , being paper of a kind suitable for printing or writing, of a f.o.b. price per 1 000 kg not exceeding R265, used in the manufacture of stationery	Full duty"

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Drawback
510.04	By the substitution for tariff heading No. 48.01 of the following: "48.01 Wood-free paper or paperboard, with a basis mass not exceeding 250 g/m ² and of a f.o.b. price per 1 000 kg not exceeding R265, used in the manufacture of punch cards	Full duty"
511.06	By the substitution in the English text for the heading of item 511.06 of the following: "Ties, Bow Ties and Cravats"	
511.07	By the substitution for tariff heading No. 59.08 of the following: "59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials, used in the manufacture of clothing	Full duty"
511.08	By the substitution in tariff heading No. 59.13 for the expression "4 in." of the expression "10 cm".	
511.09	By the substitution for tariff heading No. 59.08 of the following: "59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials, used in the manufacture of strapping suitable for footwear	Full duty"
511.10	By the substitution for tariff heading No. 57.10 of the following: "57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1, used in the manufacture of bags (including paper-lined bags used as containers for fish-meal).	Full duty"
511.11	By the substitution for tariff heading No. 57.10 of the following: "57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1, used in the manufacture of needleloom felt	Full duty"
511.13	By the substitution in tariff heading No. 51.01 for the expression "6 grm. per denier" of the expression "5,3 cN/dtex".	
512.01	By the substitution for tariff heading No. 59.08 of the following: "59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials, used in the manufacture of footwear	Full duty"
513.00	By the substitution for the heading of item 513.00 of the following: "CERAMIC, GLASS AND OTHER MINERAL PRODUCTS"	
513.01	By the substitution in the Afrikaans text of tariff heading No. 70.09 for the words "voertuig bybehoorsels" of the word "voertuigbybehoorsels".	
515.00	By the substitution in the English text of the heading of item 515.00 for the words "BASE METAL ARTICLES" of the words "ARTICLES OF BASE METAL".	
515.01	By the substitution in the English text of the heading of item 515.01 for the word "Sanitaryware" of the words "Sanitary Ware".	
516.01	By the substitution in tariff heading No. 85.01 for the expression "350 h.p." of the expression "260 kW".	
516.03	By the substitution in the Afrikaans text of tariff heading No. 84.65 for the word "bybehoorsels" of the word "-bybehoorsels".	
516.05	By the substitution in tariff heading No. 85.01 for the expression "1 h.p.," of the expression "0,75 kW,".	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Heading and Description	III Extent of Drawback
516.06	By the substitution in the Afrikaans text of tariff heading No. 85.19 for the word "-relés" of the word "-relés".	
517.02	By the substitution in the Afrikaans text of tariff heading No. 87.06 for the word "brandstofkens" of the word "brandstofkenke".	
520.01	By the substitution for the heading of item 520.01 of the following: "Mattresses and Similar Padded, Stuffed or Fitted Furnishings"	
520.02	By the substitution in the English text of tariff heading No. 97.06 for the word "leathergrips" of the words "leather grips".	
521.00	By the substitution in tariff heading No. 44.22 for the expression "40 gal." of the expression "180 litres".	

I Item	II Tariff Heading and Description	III Extent of Refund
533.00	By the substitution for tariff heading No. 27.10 of the following: "27.10 Kerosene, distillate fuels and residual fuel oils, supplied for purposes other than road transport, not being public passenger bus transport services or road transport for agricultural (including forestry) purposes	Full duty less 365c per 1 000 litres"

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

Schedule No. 6

AMENDMENTS TO SCHEDULE NO. 6 TO THE CUSTOMS AND EXCISE ACT, 1964.

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
Note 1	By the substitution for the expression "section <i>seventy-five</i> " of the expression "section 75".		
Note 2	By the substitution for the figure "VIII" of the figure "IX".		
601.01	By the insertion after paragraph (5) of the following and by renumbering the existing paragraphs (6), (7), (8) and (9) as (7), (8), (9) and (10), respectively: "(6) The government of an area in respect of which a legislative assembly is established in terms of the Bantu Homelands Constitution Act, 1971 (Act No. 21 of 1971)"		
601.03.20	By the substitution in tariff item 104.25 for the word "weight" of the word "mass".		
604.00	By the substitution in the Note to the item for the expression "8.6 gallons" of the expression "40 litres".		
604.01	By the substitution in the item for the expression "8.6 gallons" of the expression "40 litres".		
604.02	By the substitution in the item for the expression "8.6 gallons" of the expression "40 litres".		
604.03	By the substitution in the item for the expression "8.6 gallons" of the expression "40 litres".		
606.04.20	By the substitution for the extent of rebate appearing in Column III against paragraph (3) of tariff item 104.20 of the following:	"Full duty less 770c per 100 litres of absolute alcohol"	
606.05.20	By the substitution for the extent of rebate appearing in Column III against paragraph (1) of tariff item 105.10 of the following:	"Full duty less 913c per 1 000 litres"	
607.04.10	By the substitution for paragraph (1) of tariff item 104.20 of the following: "(1) In the manufacture of methylated spirits of a strength of not less than 91,4 per cent alcohol by volume By the substitution for the extent of rebate appearing in Column III against paragraph (3) of tariff item 104.20 of the following: By the substitution for the extent of rebate appearing in Column III against paragraph (6) of tariff item 104.20 of the following:	Full duty" "Full duty less 2 880c per 100 litres of absolute alcohol" "Full duty less 770c per 100 litres of absolute alcohol"	
608.04	By the substitution in the item for the amount "R2,500" of the amount "R2 500".		

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.04.05	By the substitution for paragraph (2) of tariff item 104.05 of the following: “(2) Non-alcoholic beverages (undiluted or diluted with water, including carbonated water), containing, by volume, at least 5 per cent juice of citrus, pine-apples, guavas, grapes, granadillas, apples or tomatoes, whether taken separately or together: Provided that such juice is of a quality and degree Brix as determined by the Secretary for Agricultural Economics and Marketing	Full duty”	
609.04.10	By the substitution in both cases for the extent of rebate appearing in Column III against paragraphs (1) and (2) of tariff item 104.10 of the following: By the substitution for paragraph (3) of tariff item 104.10 of the following: “(3) Other, brewed during any period of a month as specified by regulation 4.04.09 in quantities of at least 23 000 litres during that month	“Full duty less 22c per 100 litres” Full duty less 22c per 100 litres”	
609.04.30	By the substitution in tariff item 104.20 for the expression “not exceeding 74.2°AA,” of the expression “not exceeding 74,2 per cent alcohol by volume.” By the substitution for paragraphs (1), (2) and (3) of tariff item 104.20 of the following: “(1) For a period of 3 years (2) For a period of 4 years (3) For a period of 5 years or more	Full duty less 22c per 100 litres” 5 235c per 100 litres of absolute alcohol 7 391c per 100 litres of absolute alcohol 9 613c per 100 litres of absolute alcohol”	
609.04.40	By the substitution for item 609.04.40 of the following: “609.04.40 104.20 Spirits obtained by the distillation of any sugar cane product and entered for use: (1) In the manufacture of gin, in such quantities and at such times as the Secretary for Agricultural Economics and Marketing may allow by specific permit	Full duty less 53 782c per 100 litres of absolute alcohol”	
609.05.10	By the substitution for tariff items 105.05 and 105.10 of the following: “105.05 } Distillate fuels and residual fuel oil, supplied 105.10 } for purposes other than road transport not being public passenger bus transport services or road transport for agricultural (including forestry) purposes	Full duty less 183c per 1 000 litres	Full duty less 183c per 1 000 litres”
609.05.20	By the substitution for paragraph (4) of tariff items 105.05 and 105.10 of the following: “(4) Power kerosene and illuminating or heating kerosene, for purposes other than road transport not being public passenger bus transport services or road transport for agricultural (including forestry) purposes	Full duty less 183c per 1 000 litres”	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.17	By the substitution in Note 2 (a) for the expression "more than 10 percentage points lower than that of the basic model" of the expression "more than 10 percentage points lower than the required minimum percentage of the basic model".		
609.17.30	By the substitution for paragraph (a) of tariff item 117.05 of the following: "(a) More than 47 per cent but not more than 52 per cent	12,19c per kg and in addition in respect of each full one per cent of such content in excess of 47 per cent, 0,24c per kg"	
609.22.20	By the insertion after item 609.22.10 of the following: ".20 117.05 One motor car or station wagon or similar dual purpose motor vehicle per person, specially adapted to the satisfaction of the Secretary for driving by a permanently physically disabled person, subject to a permit issued by the Secretary to such person before the placing of the order for such motor vehicle: Provided that it is not, except with the permission of the Secretary, sold or disposed of to another person within a period of 2 years after the date of entry	80 per cent of the full duty"	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

Schedule No. 7

AMENDMENTS TO SCHEDULE NO. 7 TO THE CUSTOMS AND EXCISE ACT, 1964.

I Item	II Sales Duty Item, Tariff Heading and Description	III Extent of Rebate	IV Extent of Refund
Note 2	By the substitution for the figure "VIII" of the figure "IX".		
701.01	By the substitution for item 701.01 of the following: "701.01 Sales duty goods imported by or supplied ex customs and excise warehouse to any central government department of the Republic, the Department of Posts and Telegraphs, the South African Railways and Harbours Administration, any provincial administration in the Republic, the South-West Africa Administration, the Government of the Transkei, the government of an area in respect of which a legislative assembly is established in terms of the Bantu Homelands Constitution Act, 1971 (Act No. 21 of 1971), the Armaments Board and the Armaments Development and Production Corporation of South Africa, Limited, subject to the conditions specified in item 401.00 of Schedule No. 4	Full duty"	
701.06, 701.07 and 701.08	By the insertion after item 701.05 of the following: "701.06 146.00/84.00 Data processing machines and auxiliary machines for use with such machines, imported by or supplied ex customs and excise warehouse to universities and colleges for advanced technical education, subject to the provisions of the regulations relating to item 404.01 of Schedule No. 4	Full duty	
	701.07 Sales duty goods imported by or supplied ex customs and excise warehouse for use by educational institutions or purposes approved by the Minister, subject to the provisions of the regulations relating to item 405.03 of Schedule No. 4, the following: 146.00/85.14 Loudspeakers and electric audio-frequency amplifiers, for use with projectors 148.00/90.08 Cinematographic projectors 148.00/90.09 Image projectors 148.00/90.10 Portable projection screens	Full duty	
	701.08 Sales duty goods imported by or on behalf of, or cleared from a customs and excise warehouse for, an organisation or body approved by the Secretary for the care of persons with physical or mental defects, subject to the conditions imposed by the Secretary in each case and to a permit issued by him	Full duty"	
702.02	By the insertion after item 702.01 of the following: "702.02 Sales duty goods included in any goods cleared under item 406.07 of Schedule No. 4, subject to the provisions of the Notes to item 406.00 of the said Schedule	Full duty"	

CUSTOMS AND EXCISE AMENDMENT ACT, 1972.

Act No. 103, 1972

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
706.02	<p>By the substitution for item 706.02 of the following:</p> <p>“706.02 Imported sales duty goods (excluding such goods returned to the supplier thereof), exceeding R20 in value for each consignment for each consignee, which are exported for trade purposes in the same condition as imported provided a duly completed refund application, supported by the necessary documentary evidence, is submitted to the Controller within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in the case of export in any other manner, but not later than 2 years from the date of entry for home consumption of such sales duty goods, subject to the regulations which apply to item 522.03 of Schedule No. 5</p> <p>706.03 <i>Bona fide</i> samples for use in the taking of orders and imported by a representative of the supplier, upon export of such samples, provided export takes place within 12 months of the date of importation, subject to the regulations which apply to item 522.06 of Schedule No. 5</p> <p>706.04 Goods, from a single consignment, not having been imported contrary to the provisions of any law, on which sales duty amounting to R50 or more has been paid and which, irrespective of having been released from customs control, are proved to the satisfaction of the Secretary—</p> <p style="padding-left: 2em;">(i) not to conform to the sample or specification according to which they were ordered; or</p> <p style="padding-left: 2em;">(ii) to be legally unsaleable in the Republic because they do not conform to a standard required by law; or</p> <p style="padding-left: 2em;">(iii) to have been supplied in error;</p> <p>provided such goods, within 6 months of the date of their entry for home consumption—</p> <p style="padding-left: 2em;">(i) are re-exported under supervision of the department; or</p> <p style="padding-left: 2em;">(ii) are accepted back into the custody of the department after unconditional abandonment to the State and acceptance, in writing by the importer, of the risk and responsibility for the cost of destruction thereof;</p> <p>subject to the regulations which apply to item 522.02 of Schedule No. 5</p>		<p>Full duty</p> <p>Full duty</p> <p>Full duty”</p>
707.03	By the substitution in the item for the amount “R2,500” of the amount “R2 500”.		