

Library

GOVERNMENT OF ZAMBIA

ACT

No. 5 of 2007

Date of Assent: 12 April, 2007.

An Act to amend the Customs and Excise Act

[13th April, 2007

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 2007, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Short title
and
~~enactment~~
Cap 322

(2) This Act shall be deemed to have come into operation on 10th February, 2007.

2. Section *two* of the principal Act is amended by—

Amendment
of section 2

(a) the deletion of the definitions of “trans-shipment” and “wet goods” respectively and the substitution therefor of the following definitions:

“trans-shipment” means the customs procedure under which goods are transferred under customs control from the importing means of transport to the exporting means of transport within the area of one customs office which is the office of both importation and exportation;

“wet goods” means—

(a) mineral waters, aerated waters or any other water whether containing sweetening matter or not, and whether flavoured or not;

(b) other non-alcoholic beverages; and

(c) in relation to alcoholic beverages, potable liquid of any description containing more

than two per centum of alcohol by volume other than honey beer; and

(b) the insertion in the appropriate place of the following new definition:

“ mille ” means one thousand;

Amendment
of section 17

3. Section *seventeen* of the principal Act is amended in subsection (1) —

(a) by the deletion of the full stop at the end of paragraph (b) and the substitution therefor of a colon; and

(b) by the insertion after the colon of the following new proviso:

Provided that an owner or operator of such a customs area, place or building is a duly licensed clearing agent in terms of section *one hundred and eighty-two A*.

Amendment
of section
33A

4. Section *thirty-three A* of the principal Act is amended by the deletion of subsection (2) and the substitution therefor of the following subsection:

(2) The Commissioner General shall, where payment of duties on imported goods is deferred under subsection (1), make an assessment of the duties due inclusive of interest calculated in accordance with the provisions of section *one hundred and seventy-one*, and the goods upon which duties have been deferred shall be released to the registered taxpayer without payment of duty.

Amendment
of section 139
G

5. Section *one hundred and thirty-nine G* of the principal Act is amended in subsection (1) by the deletion of paragraph (b) and the substitution therefor of the following paragraph:

(b) submit in such form and manner as may be determined by the Commissioner-General, a return of all talk time consumed, lost or otherwise disposed of in the preceding month and a duly completed entry in the prescribed form accounting for all talk time disposed of during that month.

Amendment
of section 139
M

6. Section *one hundred and thirty-nine M* of the principal Act is amended in subsection (1)—

- (a) by the deletion in paragraph (a) of the word "sold" after the words "all talk time" and the substitution therefor of the words "disposed of in whatever manner"; and
- (b) by the deletion in paragraph (b) of the words "sold or otherwise" after the words "all talk time".

7. Section *one hundred and fifty-five* of the principal Act is amended in subsection (2)—

Amendment
of section 155

- (a) by the deletion in paragraph (a) of the words "duty-paid value of any" after the words "not exceeding treble the" and the substitution therefor of the words "customs value plus the duty payable for the"; and
- (b) by the deletion in paragraph (b) of the words "duty-paid value of" after the words "if treble the" and the substitution therefor of the words "customs value plus the duty payable for".

8. Section *one hundred and eighty-eight* of the principal Act is amended—

Amendment
of
section 188

- (a) by the deletion of subsection (2) and the substitution therefor of the following new subsection:

(2) Where, during an inspection an officer finds that any of the records relating to an entry is missing, the officer shall in writing require the person concerned to make the record available within twenty working days from the receipt of a written request to do so or where the circumstances of the case so require, within such longer period as the Commissioner-General may prescribe.

- (b) by the insertion immediately after subsection (2) of the following new subsection:

(3) Any person who fails—

(a) to avail their records for inspection under subsection (1); or

(b) to provide missing records within the time stipulated under subsection (2) when required to do so;

commits an offence and shall be liable to a penalty of ten thousand fee units and shall in addition to that penalty be liable to a penalty of one thousand fee units for each entry in respect of which there are no records:

Provided that if a person proves to the satisfaction of the Commissioner-General that the records were damaged, destroyed or lost in circumstances beyond the control of that person, the person shall not be liable to pay the additional penalty for any entry in respect of which there are no records.

Amendment
of First
Schedule

9. The First Schedule to the principal Act is amended as set out in Appendix I to this Act.

Amendment
of Second
Schedule

10. The Second Schedule to the principal Act is amended as set out in Appendix II to this Act.

Repeal and
Replacement
of Fourth
Schedule

11. The principal Act is amended by the repeal of the Fourth Schedule and the substitution therefor of the Fourth Schedule set out in Appendix III to this Act.

Amendment
of Seventh
Schedule

12. The Seventh Schedule to the Principal Act is amended by the deletion of the word "sold" between the words "is" and "exclusive" and the substitution therefor of the words "disposed of".

APPENDIX I

(Section 10)

Amendment to the First Schedule

CUSTOMS TARIFF

1. The table of contents is amended against Chapter 54 by the deletion of the title "man-made filament" and the substitution therefor of the title "man-made filament; strip and the like of man-made textile materials".

2. Chapter 1 is amended by the deletion of subheadings 0105.92.00 and 0105.93.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
0105.94.00	-- Fowls of species gallus domesticus	Kg	15%	

3. Chapter 2 is amended —

(a) by the deletion of subheading 0208.20.00; and

(b) by the deletion in the Description of Goods column opposite subheading 0210.90.00 of the word "and" between the words "meat" and "meat offals:" and the substitution therefor of the word "or".

4. Chapter 3 is amended —

(a) by the insertion immediately after subheading 0301.93.00 of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
0301.94.00	-- Bluefin tunas (<i>Thunnus thynnus</i>)	Kg	25%	
0301.95.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	Kg	25%	

(b) by the insertion immediately after subheading 0302.66.00 of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
0302.67.00	-- Swordfish (<i>Xiphias gladius</i>)	Kg	25%	
0302.68.00	-- Toothfish (<i>Dissostichus spp</i>)	Kg	25%	

(c) by the deletion of subheadings 0303.50.00 and 0303.60.00 and the substitution thereof of the following new subheadings:

Hs Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate	Remarks
0303.51.00	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) and cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes: -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Kg	25%	
0303.52.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Kg	25%	
0303.61.00	- Sword fish (<i>Xiphias gladius</i>) and toothfish (<i>Dissostichus spp.</i>), excluding livers and roes: -- Swordfish (<i>Xiphias gladius</i>)	Kg	25%	
0303.62.00	-- Toothfish (<i>Dissostichus spp.</i>)	Kg	25%	

(d) by the subdivision of the subheadings 0304.10.00, 0304.20.00 and 0304.90.00 into the following new subheadings:

Hs Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate	Remarks
0304.11.00	- Fresh or Chilled -- Sword fish (<i>Xiphias gladius</i>)	Kg	25%	
0304.12.00	-- Toothfish (<i>Dissostichus spp.</i>)	Kg	25%	
0304.19.00	-- Other	Kg	25%	
0304.21.00	- Frozen Fillets -- Swordfish (<i>Xiphias gladius</i>)	Kg	25%	
0304.22.00	-- Toothfish (<i>Dissostichus spp.</i>)	Kg	25%	
0304.29.00	-- Other	Kg	25%	
0304.91.00	- Other -- Sword fish (<i>Xiphias gladius</i>)	Kg	25%	
0304.92.00	-- Toothfish (<i>Dissostichus spp.</i>)	Kg	25%	
0304.99.00	-- Other	Kg	25%	

5. Chapter 4 is amended —

(a) in subheading note 1 by the deletion of “ i.e. ” between the words “ constituents ” and “ whey ” and the substitution therefor of the words “ that is ”; and

(b) by the insertion in the Description of Goods column opposite subheading 0406.40.00 of the words “ and other cheese containing veins produced by *Pencillium roqueforti* ” immediately after the word “ cheese ”.

6. Chapter 5 is amended by the deletion of headings 0503 and 0509.

7. Chapter 6 is amended by the subdivision of subheading 0603.10.00 and the substitution therefor of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	- Fresh			
0603.11.00	-- Roses	-	25%	
0603.12.00	-- Carnations	-	25%	
0603.13.00	-- Orchids	-	25%	
0603.14.00	-- Chrysanthemums	-	25%	
0603.19.00	-- Other	-	25%	

8. Chapter 7 is amended by the deletion of subheadings 0709.10.00, 0709.52.00 and 0711.30.00.

9. Chapter 8 is amended—

(a) in paragraphs (a) and (b) of note 3 by the deletion of the abbreviation “ e.g. ” and the substitution therefor of the words “ for example ”; and

(b) by the insertion immediately after subheading 0802.50.90 of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	- Macadamia nuts			
0802.60.10	-- Dried	Kg	25%	
0802.60.90	---Other	Kg	25%	

(c) by the insertion in the Description of Goods column of a comma and the words “ including pomelos ” after the words “ Grape Fruit ”; and

(d) by the deletion of subheading 0810.30.00.

10. Chapter 9 is amended—

(a) by the subdivision of subheading 0906.10.00 into the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
0906.11.00	- Neither crushed nor ground - Cinnamon (<i>Cinnamomum zeylaicum Blume</i>)	Kg	25%	
0906.19.00	- Other	Kg	25%	

and

(b) by the deletion of subheadings 0910.40.00 and 0910.50.00.

11. Chapter 10 is amended in note 1 by the renumbering of paragraphs (a) and (b) as paragraphs (A) and (B).

12. Chapter 11 is amended by the deletion of subheading 1102.30.00.

13. Chapter 12 is amended by the deletion of subheadings 1207.10.00, 1207.30.00, 1207.60.00, 1209.26.00, 1211.10.00, 1212.10.00, and 1212.30.00.

14. Chapter 13 is amended by the deletion of subheadings 1301.10.00 and 1302.14.00.

15. Chapter 14 is amended—

(a) by the deletion of note 3 and the substitution therefor of the following new note:

3. Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03);

(b) by the deletion of note 4;

(c) by the deletion of headings 14.02, 14.03; and

(d) by the deletion of subheading 1404.10.00.

16. Chapter 15 is amended by—

(a) the deletion in the Customs Duty Rate column opposite subheading 1513.11.00 of the figure '15%' and the substitution therefor of the figure '5%'; and

(b) the deletion of subheading 1515.40.00.

17. Chapter 19 is amended in note 3 by the insertion of the word "completely" between the words "or" and "coated".

18. Chapter 20 is amended—

(a) in paragraph (b) of note 1 by the deletion of the word “or” at the end of the paragraph;

(b) in note 1—

(i) by the insertion after paragraph (b) of the following new paragraph:

(c) Bakers wares and other products of heading 19.05; and

(ii) by the renumbering of paragraph (c) as paragraph (d).

(c) by the insertion immediately after subheading 2005.90.00 of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	- Other vegetables and mixtures of vegetables			
2005.91.00	- Bamboo shoots	Kg	25%	
2005.99.00	- Other	Kg	25%	

(d) by the insertion in the Description of Goods column opposite subheading 2009.20.00 of the words “(including pomelo)” after the words “Grape fruit”;

19. Chapter 22 is amended—

(a) in paragraph (c) of note 1 by the deletion of “(heading 28.51)” and the substitution therefor of “(heading 28.53)”; and

(b) by the deletion in the Description of Goods column opposite subheading 2208.40.00 of the words “Rum and tafia” and the substitution therefor of the words “Rum and other spirits obtained by distilling fermented sugar-cane products”.

20. Chapter 23 is amended—

(a) by the deletion of subheadings 2302.20.00 and 2306.70.00; and

(b) by the insertion immediately after subheading 2309.90.10 of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
2309.90.20	- Animal feed supplements being premixes	Kg	5%	

21. Chapter 24 is amended by the deletion in the Customs Duty Rate Column opposite subheadings 2402.10.00, 2402.20.00, 2402.90.00, 2403.10.00, 2403.91.00 and 2403.99.00 of the figure “25%” and the substitution therefor of the words “25% or K15,000.00 per mille whichever is greater”.

22. Chapter 25 is amended—

(a) by the deletion of subheadings 2506.21.00, 2506.29.00 and 2508.20.00 and the substitution therefor of the following subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
2506.20.00	- Quartzite	Kg	5%	

(b) by the deletion of subheadings 2513.11.00 and 2513.19.00 and the substitution therefor of the following subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
2513.10.00	- Pumice Stone	Kg	5%	

(c) by the deletion of subheadings 2516.21.00 and 2516.22.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
2516.20.00	- Sandstone	Kg	15%	

(d) by the insertion immediately after subheading 2524.00.00 of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	Asbestos			
2524.10.00	- Crocidolite	Quintal	5%	
2524.90.00	- Other	Quintal	5%	

(e) in the Description of Goods column opposite heading 25.29 and subheading 2529.10.00, by the deletion of the word "Felspar" wherever it appears and the substitution therefor of the word "Feldspar".

23. Chapter 26 is amended—

(a) in subheading note 2 and in paragraphs (a) and (b) of note 3 by the insertion of the word "Slag" and a comma before the words "Ash and residues" at the beginning of each note; and

(b) in the Description of Goods column opposite heading 26.20 by the insertion of the word " Slag " and a comma at the beginning of the sentence.

24. Chapter 27 is amended—

(a) by the deletion of subheading note 3 and the substitution therefor of the following new subheading note:

3. For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms " benzol (benzene) ", " toluol (toluene) ", " xylol (xylenes) " and " naphthalene " apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.

(b) by the deletion of subheading 2707.60.00; and

(c) by the deletion of subheadings 2713.90.10 and 2713.90.90 and the substitution therefor of the following subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	Kg	15%	

25. Section VI is amended in note 1—

(a) by the renumbering of paragraph (a) as paragraph (A);

(b) by the deletion of paragraph (b) and the substitution therefor of the following:

(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this section.

26. Chapter 28 is amended—

(a) in the introductory paragraph to note 2—

(i) by the deletion of the words " (heading 28.38) " between the words " bases " and " organic " and the substitution therefor of " (heading 28.42) "; and

(ii) by the insertion of " (and 28.52) " between the words " to 28.46 " and " and ";

(b) in paragraph (e) of note 2 by the deletion of " (heading 28.51) " and the substitution therefor of " (heading 28.53) ";

(c) by the deletion of subheadings 2811.23.00, 2824.20.10, 2824.20.20, 2826.11.10, 2826.11.20, 2826.20.10, 2826.20.20, 2827.33.10, 2827.33.20, 2827.34.10., 2827.34.20, 2827.36.10, 2827.36.20, 2830.20.10, 2830.20.20, 2830.30.10, 2830.30.20, 2833.23.10, 2833.23.20, 2833.26.10, 2833.26.20, 2835.23.10, 2835.23.20, 2836.10.00, 2836.70.10, 2836.70.20, 2838.00.00, 2839.20.10, 2839.20.20, 2841.10.10, 2841.10.20, 2841.20.10, 2841.20.20, 2851.00.10, and 2851.00.20; and

(d) by the insertion immediately after heading 28.51 of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	Compounds, inorganic or organic of mercury, excluding amalgams			
2852.00.10	--- In bulk	Kg	Free	
2852.00.20	--- Not in bulk kg	15%		
	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air, amalgams, other than amalgams of precious metals			
2853.00.10	- In bulk	Kg	Free	
2853.00.20	- Not in bulk	Kg	15%	

27. Chapter 29 is amended —

(a) in note 5 by—

- (i) the renumbering of paragraphs (a), (b), (c), (d) and (e) as paragraphs (A), (B), (C), (D) and (E), respectively;
- (ii) by the deletion in subparagraph (1) of paragraph (C) of the word "and" at the end of the paragraph and the substitution therefor of a semi-colon;
- (iii) by the deletion in subparagraph (2) of paragraph (C) of the full stop at the end of the subparagraph and the substitution therefor of a semi colon and the word "and"; and

(iv) the insertion after subparagraph(2) of paragraph (C) of the following new subparagraph:

(3) Co-ordination compounds, other than products classifiable in sub-chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.

(b) by the deletion in the first paragraph of note 6 of the word "mercury" between the words "arsenic," and "or";

(c) by the deletion of the title "Sub-heading Note" and the substitution therefor of the title "Sub-heading Notes";

(d) by the insertion immediately after Sub-heading note 1 of the following newsub-heading note:

2. Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.;

(e) by the deletion in the Description of Goods column opposite subheading 2903.15.00 of the words " 1,2 Dichloroethane (ethylene dichloride) " and the substitution therefor of the words " Ethylene dichloride (ISO) (1,2-dichloroethane)";

(f) by the insertion immediately after subheading 2903.30.00 of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
2903.31.00	Fluorinated, brominated or iodinated derivatives or acyclic hydrocarbons: -- Ethylene dibromide (ISO) (1,2- dibromoethane)	Kg	Free	
2903.39.00	-- Other - Derivatives containing only halogen substituents and their salts:	Kg	Free	

(g) by the deletion in the Description of Goods column opposite subheading 2903.51.00 of the words "1,2,3,4,5,6 Hexachlorocyclohexane" and the substitution therefor of the words "1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO), including lindane (ISO, INN)";

(h) by the insertion after subheading 2903.51 of the following new heading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
2903.52.00	-- Aldrin (ISO) chlordane (ISO) and heptachlor (ISO)	Kg	Free	

(i) by the deletion in the Description of Goods column opposite sub heading 2903.62.00 of the words "Hexachlorobenzene and DDT(1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane)" and the substitution thereof of the following "Hexachlorobenzene (ISO), and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane)";

(j) by the deletion of subheadings 2905.15.00, 2906.14.00 2907.14.00, 2908.20.10, 2908.20.20, 2909.42.10, 2909.42.20, 2912.13.00, 2915.22.00, 2915.23.00, 2915.34.00, 2915.35.00, 2917.31.00, 2921.12.10, 2921.12.20, 2922.22.10, 2922.22.20, 2930.10.10, 2930.10.20 and 2936.10.00;

(k) by the subdivision of subheading 2908.10.00 into the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	-- Pentachlorophenol (ISO)			
2908.11.10	-- in bulk	Kg	Free	
2908.11.20	--- not in bulk	Kg	15%	
	-- Other			
2908.19.10	-- in bulk	Kg	Free	
2908.19.20	--- not in bulk	Kg	15%	

(l) (i) by the subdivision of subheading 2908.90.10 into the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	- Other			
	-- Dinoseb (ISO) and its salts			
2908.91.10	--- In bulk	Kg	Free	
2908.91.20	--- Not in bulk	Kg	15%	

(ii) by the subdivision of subheading and 2908.90.20 into the following new subheading:

Customs and Excise (Amendment) [No. 5 of 2007 79]

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	-- Other			
2908.99.10	--- In bulk	Kg	Free	
2908.99.20	--- Not in bulk	Kg	15%	

(m) by the insertion under heading 2910, of the following new heading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
2910.40.00	-- Dieldrin (ISO, INN)	Kg	15%	

(n) by the insertion under heading 2915 of the following new heading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
2915.30.00	-- Dinoseb (ISO) acetate	Kg	Free	

(o) by the insertion under heading 29.16 of the following new heading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
2916.36.00	-- Binapacryl (ISO)	Kg	free	

(p) by the deletion of subheading 2918.90.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
2918.18.00	-- Chlorobenzilate (ISO)	Kg	Free	
	- Other:			
2918.91.00	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	Kg	Free	
2918.99.00	-- Other	Kg	Free	

(g) by the deletion of subheadings 2919.00.10 and 2919.00.20 and the substitution therefor of the following new subheading:

Hs Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate	Remarks
	- Tri (2,3-dibromopropyl) phosphate			
2919.10.10	-- In bulk	Kg	Free	
2919.10.20	- Not in bulk	Kg	15%	
	- Other			
2919.90.10	-- In bulk	Kg	Free	
2919.90.20	-- Not in bulk	Kg	15%	

(r) by the insertion under heading 2920 of the following new heading:

Hs Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate	Remarks
	-- Parathion (ISO) and parathion methyl (ISO) (methyl-parathion)			
2920.11.10	-- In bulk	Kg	Free	
2920.11.20	--- Not in bulk	Kg	15%	
2920.19.10	--- In bulk	Kg	Free	
2920.19.20	--- Not in bulk	Kg	15%	

(s) by the insertion in the appropriate place under heading 29.24 of the following new heading:

Hs Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate	Remarks
	- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)			
2924.12.10	- in bulk	Kg	Free	
2924.12.20	- not in bulk	Kg	15%	

(t) by the deletion of subheadings 2925.20.10 and 2925.20.20 and the substitution therefor of the following new subheadings:

Hs Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate	Remarks
	- Imines and their derivatives; salts thereof:			
	- Chlordimeform			
2925.21.10	--- In bulk	Kg	Free	
2925.21.20	--- Not in bulk	Kg	15%	

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	- Other			
2925.29.10	-- In bulk	Kg	Free	
2925.29.20	--- Not in bulk	Kg	15%	

(u) by the insertion in the appropriate place under heading 29.30 of the following new heading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	- Captafol (ISO) and methamidophos (ISO)			
2930.50.10	-- in bulk	Kg	Free	
2930.50.20	--- not in bulk	Kg	15%	

(v) by the deletion of subheadings 2939.21.10, 2939.21.20, 2939.29.10 and 2939.29.20 and the substitution therefor of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	Alkaloids of cinchona and their derivatives; salts thereof			
2939.20.10	--- in bulk	Kg	Free	
2939.20.20	-- not in bulk	Kg	15%	

28. Chapter 30 is amended--

(a) in note 4 by--

- (i) the insertion in paragraph (a) of the words " (including sterile absorbable surgical or dental yarns) " after the words " sterile suture materials ";
- (ii) the insertion in paragraph (c) of the words "sterile surgical or dental adhesion barriers, whether or not absorbable;" immediately after the semi colon;
- (iii) the deletion at the end of paragraph (ij) of the word " and ";
- (iv) the deletion of the full stop at the end of paragraph (k) and the substitution therefor of a semi colon and the word " and " ; and

(v) the insertion after paragraph (k) of the following new paragraph:

(ℓ) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers and faceplates.;

(b) by the deletion of subheading 3001.10.00,;

(c) in the Description of Goods column-

(i) opposite subheading 3004.32.00 by the deletion of the word " and " after the words " their derivatives " and the substitution therefor of the word " or "; and

(ii) opposite subheading 3006.10.00 by the deletion of the words "Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics" and the substitution therefor of the words sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable".

(d) by the deletion of 3006.80.00 subheading and the substitution therefor of the following subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	- Other			
3006.91.00	-- Appliances identifiable for ostomy use	Kg	Free	
3006.92.00	-- Waste pharmaceuticals kg	Free		

29. Chapter 31 is amended—

(a) in paragraph (b) of note 1 by the deletion of "Note 2(A), 3 (A), 4 (A) or 5 below);" and the substitution therefor of "Note 2 (a), 3 (a), 4 (a) or 5 below)";

(b) in note 2—

(i) by the renumbering of paragraphs "(A)", "(B)", "(C)" and "(D)" as paragraphs "(a)", "(b)", "(c)", and "(d)", respectively";

(ii) by the deletion in paragraph (b) of the words "described in (A) above" and the substitution therefor of the words "described in (a) above";

(iii) by the deletion in paragraph (c) of the words "described in (A) or (B) above" and the substitution therefor of the words "described in (a) or (b) above";

and

(iv) by the deletion in paragraph (d) of the words "of subparagraph (A)(ii) or (viii) above" and the substitution therefor of the words "of subparagraph (a) (ii) or (viii) above";

(c) in note 3—

(i) by the renumbering of paragraphs "(A)", "(B)" and "(C)" as paragraphs "(a)", "(b)" and "(c)" respectively;

(ii) by the deletion in paragraph (b) of the words "described in (A) above" and substitution therefor of the words "described in (a) above"; and

(iii) by the deletion in paragraph (c) of the words "described in (A) or (B) above" and the substitution therefor of the words "described in (a) or (b) above";

(d) in Note 4—

(i) by the renumbering of paragraphs "(A)" and "(B)" as paragraphs "(a)" and "(b)" respectively; and

(ii) by the deletion in paragraph (b) of the words "described in (A)

above" and the substitution therefor of words "described in (a) above"; and

(e) by the deletion of subheadings 3102.70.10, 3102.70.90, 3103.20.00 and 3104.10.00.

30. Chapter 32 is amended by the deletion of subheadings 3206.30.00 and 3206.43.00.

31. Chapter 33 is amended by the deletion of subheadings 3301.11.00, 3301.14.00, 3301.21.00, 3301.22.00, 3301.23.00 and 3301.26.00.

32. Chapter 34 is amended —

(a) in Note 5 by the renumbering of paragraphs "(A)", "(B)" and "(C)" as paragraphs "(a)", "(b)" and "(c)" respectively; and

(b) by the deletion of subheadings 3404.10.10 and 3404.10.20.

33. Chapter 37 is amended by the deletion of subheadings 3702.20.00 and 3705.20.00.

34. Chapter 38 is amended—

(a) in paragraph (c) of note 1 by the insertion of the word "Slag" and a comma at the beginning of the note;

(b) by the deletion of the title "Sub-heading Note" and the substitution therefor of the title "Sub-heading Notes"; and

(c) by the insertion under the title "Subheading Notes" of the following new subheading note:

1. Subheading 3808.50 covers only goods of heading 38.08, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane); dieldrin (ISO, INN); dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO), monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and its esters;

(d) by the renumbering of Subheading Note 1 as Subheading Note 2:

(e) by the deletion of subheadings 3805.20.00, 3808.10.10, 3808.10.90, 3808.20.10, 3808.20.90, 3808.30.00, 3808.40.10, 3808.40.90, 3808.90.10 and 3808.90.90 and the substitution therefor of the following new subheadings:

Hs Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate	Remarks
	- Goods specified in Subheading Note 1 to this Chapter			
3808.50.10	--- For use in agriculture or horticulture	Kg	Free	
3808.50.90	--- Other	Kg	15%	
	- Other			
	--- Insecticides			
3808.91.10	--- For use in agriculture or horticulture	Kg	Free	
3808.91.90	--- Other	Kg	15%	
	-- Fungicides			
3808.92.10	--- For use in agriculture or horticulture	Kg	Free	
3808.92.90	--- Other	Kg	15%	

Customs and Excise (Amendment) - [No. 5 of 2007 85

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3808.93.00	-- Herbicides, anti-sprouting products and plant growth regulators	Kg	Free	
	-- Disinfectants			
3808.94.10	--- For use in agriculture or horticulture	Kg	Free	
3808.94.90	--- Other	Kg	15%	
	-- Other			
3808.99.10	--- For use in agriculture or horticulture	Kg	Free	
3808.99.90	--- Other	Kg	15%	

(f) by the deletion of subheading 3809.99.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	- Other			
3809.93.00	--- Of a kind used in the leather or like industries	Kg	5%	

(g) by the deletion in the Description of Goods column opposite subheading 3821.00.00 of the words "prepared culture media for development of micro-organisms" and the substitution therefor of the words "Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells."

(h) by the deletion of subheading 3824.20.00.

(i) by the deletion of subheading 3824.71.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	- Mixtures containing halogenated derivatives of methane, ethane or propane:			
3824.71.00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	Kg	15%	

(j) by the insertion immediately after subheading 3824.71.00 of the following new subheadings:

Hs Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate	Remarks
3824.72.00	-- Containing bromochlorodi fluoromethane, bromotrifluoromethane or dibromotetra fluoroethanes	Kg	15%	
3824.73.00	-- Containing hydrobromofluorocarbons (HBFCs)	Kg	15%	
3824.74.00	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	Kg	15%	
3824.75.00	-- Containing carbon tetrachloride	Kg	15%	
3824.76.00	-- Containing 1, 1, 1-trichloroethane (methyl chloroform)	Kg	15%	
3824.77.00	-- Containing bromomethane (methyl bromide) or bromochloromethane	Kg	15%	
3824.78.00	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	Kg	15%	
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyles (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris (2,3-dibromopropyl) phosphate:			
3824.81.00	-- Containing oxirane (ethylene oxide)	Kg	15%	
3824.82.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyles (PBBs)	Kg	15%	
3824.83.00	-- Containing tris(2,3-dibromopropyl) phosphate	Kg	15%	

35. Chapter 39 is amended —

(a) by the deletion of note 2 and the substitution therefor of the following Note:

2. This Chapter does not cover:

(a) Lubricating preparations of heading 27.10 or 34.03;

(b) Waxes of heading 27.12 or 34.04;

(c) Separate chemically defined organic compounds (chapter 29);

(d) Heparin or its salts (heading 30.01);

(e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;

(f) Organic surface-active agents or preparations of heading 34.02;

(g) Run gums or ester gums (heading 38.06);

(h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);

(i) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of chapter 39 (heading 38.19);

(k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);

(l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

(m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;

(n) plaits, wickerwork or other articles of chapter 46;

(o) wall coverings of heading 48.14;

(p) goods of section XI (textiles and textile articles);

(q) articles of section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking sticks, whips, riding-crops or parts thereof);

(r) imitation jewellery of heading 71.17;

(s) articles of section XVI (machines and mechanical or electrical appliances);

(t) parts of aircraft or vehicles of section XVII;

(u) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

- (v) articles of Chapter 91 (for example clock or watch cases);
- (w) articles of Chapter 92 (for example, musical instruments or parts thereof);
- (x) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (y) articles of Chapter 95 (for example, toys, games, sports requisites); or
- (z) articles of Chapter 96 (for example, brushes, 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).
- (ij) Prepared hydraulic fluids based polyglycols, silicones or other polymers of chapter 39 (heading 38.19);
- (b) in subparagraph (1) of paragraph (a) of note 1 by the deletion of the abbreviation "e.g." immediately after the word "poly" and the substitution therefor of the words "for example".
- (c) by the deletion of subheadings—

(i) 3901.20.21, and 3901.20.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3901.20.20	--- Other primary forms, not pigmented	Kg	Free	

(ii) 3901.30.21 and 3901.30.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3901.30.20	--- Other primary forms, not pigmented	Kg	Free	

(iii) 3901.90.21 and 3901.90.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3901.90.20	--- Other primary forms, not pigmented	Kg	Free	

(iv) 3902.10.21 and 3902.10.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3902.10.20	— Other primary forms, not pigmented	Kg	Free	

(v) 3902.20.21 and 3902.20.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3902.20.20	— Other primary forms, not pigmented	Kg	Free	

(vi) 3902.30.21 and 3902.30.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3902.30.20	— Other primary forms, not pigmented	Kg	Free	

(vii) 3902.90.21 and 3902.90.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3902.90.20	— Other primary forms, not pigmented	Kg	Free	

(viii) 3903.11.21 and 3903.11.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3903.11.20	— Other primary forms, not pigmented	Kg	Free	

(ix) 3903.19.21 and 3903.19.22 and the substitution thereof of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3903.19.20	--- Other primary forms, not pigmented	Kg	Free	

(x) 3903.20.21 and 3903.20.22 and the substitution thereof of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3903.20.20	--- Other primary forms, not pigmented	Kg	Free	

(xi) 3903.30.21 and 3903.30.22 and the substitution thereof of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3903.30.20	--- Other primary forms, not pigmented	Kg	Free	

(xii) 3903.90.21 and 3903.90.22 and the substitution thereof of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3903.90.20	--- Other primary forms, not pigmented	Kg	Free	

(xiii) 3904.10.21 and 3904.10.22 and the substitution thereof of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3904.10.20	--- Other primary forms, not pigmented	Kg	Free	

(xv) 3904.21.21 and 3904.21.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3904.21.20	--- Other primary forms, not pigmented	Kg	Free	

(xvi) 3904.22.21 and 3904.22.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3904.22.20	— Other primary forms, not pigmented	Kg	Free	

(xvii) 3904.30.21 and 3904.30.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3904.30.20	-- Other primary forms, not pigmented	Kg	Free	

(xix) 3904.40.21 and 3904.40.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3904.40.20	— Other primary forms, not pigmented	Kg	Free	

(xx) 3904.50.21 and 3904.50.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3904.50.20	— Other primary forms, not pigmented	Kg	Free	

(xxi) 3904.61.21 and 3904.61.22 and the substitution thereof of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3904.61.20	-- Other primary forms, not pigmented	Kg	Free	

(xxii) 3904.69.21 and 3904.69.22 and the substitution thereof of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3904.69.20	-- Other primary forms, not pigmented	Kg	Free	

(xxiii) 3906.10.21 and 3906.10.22 and the substitution thereof of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3906.10.20	-- Other primary forms, not pigmented	Kg	Free	

(xxiv) 3906.90.21 and 3906.90.22 and the substitution thereof of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3906.90.21	-- Other primary forms, not pigmented	Kg	Free	

(xxv) 3907.10.21 and 3907.10.22 and the substitution thereof of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3907.10.20	-- Other primary forms, not pigmented	Kg	Free	

(xxvi) 3907.20.21 and 3907.20.22 and the substitution therefor
of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3907.20.20	--- Other primary forms, not pigmented	Kg	Free	

(xxvii) 3907.30.21 and 3907.30.22 and the substitution therefor
of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3907.30.20	--- Other primary forms, not pigmented	Kg	Free	

(xxviii) 3907.40.21 and 3907.40.22 and the substitution therefor
of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3907.40.20	--- Other primary forms, not pigmented	Kg	Free	

(xxix) 3907.50.21 and 3907.50.22 and the substitution therefor
of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3907.50.20	--- Other primary forms, not pigmented	Kg	Free	

(xxx) 3907.60.21 and 3907.60.22 and the substitution therefor
of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3907.60.20	--- Other primary forms, not pigmented	Kg	Free	

(xxxix) 3907.91.21 and 3907.91.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3907.91.20	--- Other primary forms, not pigmented	Kg	Free	

(xxxix) 3907.99.21 and 3907.99.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3907.99.20	--- Other primary forms, not pigmented	Kg	Free	

(xxxix) 3908.10.21 and 3908.10.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3908.10.20	--- Other primary forms, not pigmented	Kg	Free	

(xxxix) 3908.90.21 and 3908.90.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3908.90.20	--- Other primary forms, not pigmented	Kg	Free	

(xxxix) 3909.10.21 and 3909.10.22 and the substitution therefor of the following new subheading:

Customs and Excise (Amendment) [No. 5 of 2007 95

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3909.10.20	— Other primary forms, not pigmented	Kg	Free	

(xxxvi) 3909.20.21 and 3909.20.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3909.20.20	— Other primary forms, not pigmented	Kg	Free	

(xxxvii) 3909.30.21 and 3909.30.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3909.30.20	-- Other primary forms, not pigmented	Kg	Free	

(xxxviii) 3909.40.21 and 3909.40.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3909.40.20	-- Other primary forms, not pigmented	Kg	Free	

(xxxix) 3909.50.21 and 3909.50.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3909.50.20	— Other primary forms, not pigmented	Kg	Free	

(xl) 3910.00.21 and 3910.00.22 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3910.00.20	-- Other primary forms, not pigmented	Kg	Free	

(xli) 3911.10.21 and 3911.10.22 and the substitution thereof of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3911.10.20	-- Other primary forms, not pigmented	Kg	Free	

(xlii) 3911.90.21 and 3911.90.22 and the substitution thereof of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
3911.90.20	-- Other primary forms, not pigmented	Kg	Free	

(d) by the insertion immediately after subheading 3907.60.90 of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	- Poly (lactic acid)			
	-- Liquid or paste (including emulsions, dispersions and solutions):			
3907.70.11	--- Pigmented	Kg	Free	
3907.70.19	--- Other	Kg	Free	
3907.70.20	-- Other primary forms not pigmented:	Kg	Free	
3907.70.30	--- Blocks, lumps, including moulding powders, granules, flakes and similar bulk forms.	Kg	Free	
3907.70.90	--- Other primary forms pigmented	Kg	Free	

(e) by the deletion in the duty rate column opposite subheading 3920.63.10 of the figure "15%" and the substitution therefor of the figure "5%";

(f) by the deletion of subheadings 3920.72.10 and 3920.72.90;

(g) by the insertion in the Description of Goods column opposite heading 39.24 of the words "hygienic or" before the words "toilet articles";

36. Chapter 40 is amended—

(a) in paragraph (a) of note 4 by the deletion of "Note 5 (b) (ii) and (iii)" and the substitution therefor of "Note 5 (B) (ii) and (iii)";

(b) in note 5—

(i) by the renumbering of paragraphs "(a)" and "(b)" as paragraphs "(A)" and "(B)" respectively;

(ii) by the deletion in subparagraph (iii) of paragraph (a) of the words "permitted under (b)" at the end of the sentence and the substitution therefor of the words "permitted under (B)";

(c) by the deletion of subheading 4010.13.00;

(d) by the deletion of subheading 4011.21.00 and 4011.22.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
4011.20.00	-Of a kind used on buses or lorries	Kg	*	

* 25% or K3, 000.00 per Kg, which ever is greater.

(e) by the deletion of subheadings 4012.90.10 and 4012.90.90 and the substitution therefor of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
4012.20.00	-Used pneumatic tyres	Kg	*	
4012.90.00	-Other	Kg	25%	

* 25% or K3, 000.00 per Kg, whichever is greater.

37. Chapter 41 is amended—

(a) in paragraph (c) of note 1 by the insertion of the words “of camels (including dromedaries)” and a comma after the words “of gazelle”; and

(b) by the deletion of subheading 4103.10.00.

38. Chapter 42 is amended by-

(a) the deletion of subheading 4204.00.00; and

(b) the deletion of subheadings 4206.10.00 and 4206.90.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
42.06				
4206.00.00	-Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	Kg	25%	

39. Chapter 43 is amended by the deletion of subheading 4301.70.00 and 4302.13.00.

40. Chapter 44 is amended—

(a) in the introductory paragraph of subheading Note 1, by the deletion of “4407.24” and “4412.13 to 4412.99” and the substitution therefor of “4407.21” and “4412.31” respectively; and

(b) by the insertion of the words “ (including pomelo)” in the Description of goods column opposite subheading 2009.20.00 between “Grape fruit” and juice”; and

(c) by the subdivision of subheading 4402.00.00 into the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.			
4402.10.00	-Of bamboo	Kg	25%	
4402.90.00	-Other	Kg	25%	

(d) by the deletion of subheading 4407.24.00 and the substitution therefor of the following new subheading:

Hs Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate	Remarks
4407.21.00	--Mahogany (<i>Sweitenia spp.</i>)	m ³	25%	
4407.22.00	--Virola, Imbuia and Balsa m ³	25%		

(e) by the insertion immediately after subheading 4407.26.00 of the following new subheading:

Hs Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate	Remarks
4407.27.00	-- Sapelli	m ³	25%	
4407.28.00	-- Iroko	m ³	25%	

(f) by the insertion immediately after subheading 4407.92.00 of the following new subheading:

Hs Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate	Remarks
4407.93.00	-- Of maple (<i>Acer spp.</i>)	m ³	25%	
4407.94.00	-- Of cheiry (<i>Prunus spp.</i>) m ³	25%		
4407.95.00	-- Of ash (<i>Fraxinus spp.</i>)	m ³	25%	

(g) by the deletion in the Description of Goods column opposite heading 44.08 of the word "other" after the words "Plywood or Fur".

(h) by the subdivision of subheading 4409.20.00 into the following new subheadings:

Hs Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate	Remarks
	-Non-coniferous:			
4409.21.00	-- Of bamboo	Kg	25%	
4409.29.00	-- Other	Kg	25%	

(i) by the deletion in the Description of Goods column of the words "Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances" and the substitution therefor of the words "Particle board, oriented stand board (OSB) and similar board (for example waferboard) of wood or other ligneous materials, whether or not agglomerated with resins with other organic binding substances";

(j) by the deletion of subheadings 4410.21.00, 4410.29.00, 4410.31.00, 4410.32.00, 4410.33.00, 4410.39.00 and the substitution therefor of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
4410.11.00	-Of wood -- Particle Board	Kg	25%	
4410.12.00	-- Oriented strand board (OSB)	Kg	25%	
4410.19.00	-- Other	Kg	25%	
4410.90.00	-Other	Kg	25%	

(k) by the deletion of subheadings 4411.11.00, 4411.19.00, 4411.21.00, 4411.29.00 and the substitution therefor of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
4411.12.00	-Medium density fibreboard (MDF): -- Of a thickness not exceeding 5 mm	Kg	25%	
4411.13.00	-- Of a thickness not exceeding 5 mm but not exceeding 9 mm	Kg	25%	
4411.14.00	-- Of a thickness exceeding 9 mm	Kg	25%	

(l) by the deletion of subheadings 4411.31.00 and 4411.39.00; and

(m) by the deletion of subheadings 4411.91.00 and 4411.99.00 and the substitution therefor of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
4411.92.00	-Other -- Of a density exceeding 0.8 g/cm ³	Kg	25%	
4411.93.00	-- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	Kg	25%	
4411.94.00	-- Of a density not exceeding 0.5 g/cm ³	Kg	25%	

(n) by the deletion of subheadings 4412.13.00, 4412.14.00, 4412.19.00, 4412.22.00, 4412.23.00, 4412.29.00, 4412.92.00 and 4412.93.00 and the substitution therefor of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
44.12	Plywood, veneered panels and similar laminated wood.			
4412.10.00	-Of bamboo	Kg	25%	
	-Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6mm thickness:			
4412.31.00	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	Kg	25%	
4412.32.00	-- Other, with at least one outer ply of non-coniferous wood	Kg	25%	
4412.39.00	-- Other	Kg	25%	
4412.94.00	-- Blockboard, laminboard and battenboard	Kg	25%	

(o) by the deletion in the Description of Goods column opposite heading 44.18 of the words "assembled parquet panels" after the words "wood panels" and the substitution therefor of the words "assembled flooring panels";

(p) by the deletion of subheading 4418.30.00 and the substitution therefor of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
4418.60.00	-Posts and beams	Kg	25%	
	-Assembled flooring panels			
4418.71.00	-For mosaic floors	m ³	25%	
4418.72.00	--Other multilayer	m ³	25%	
4418.79.00	--Other	m ³	25%	

41. Chapter 46 is amended—

(a) in Note 1 by the insertion of the word “rattans” between the words “bamboos” and “rushes”; and

(b) by the subdivision of subheading 4601.20.00 into the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	-Mats, matting and screens of vegetable materials:			
4601.21.00	-Of bamboo	Kg	25%	
4601.22.00	-Of rattan	Kg	25%	
4601.29.00	-Other	Kg	25%	

(c) by the deletion of subheading 4601.91.00 and the substitution thereof of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	-Other			
4601.92.00	--Of bamboo	Kg	25%	
4601.93.00	--Of rattan	Kg	25%	
4601.94.00	--Of other vegetable materials	Kg	25%	

(d) by the subdivision of subheading 4602.10.00 into the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	-Of vegetable materials:			
4602.11.00	-- Of bamboo	Kg	25%	
4602.12.00	-- Of rattan	Kg	25%	
4602.19.00	-- Other	Kg	25%	

42. Chapter 47 is amended by the insertion of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
4706.30.00	- Other, of bamboo	Kg	5%	

43. Chapter 48 is amended—

(a) in paragraph (n) of note 2 by the deletion of“(Section XV)” at the end of the sentence and the substitution therefor of“(generally Section XIV or XV)”;

(b) in note 4 by the deletion of the figure “65%” and the substitution therefor of the figure “50%”;

(c) in note 9—

(i) by the deletion in subparagraph (i) of paragraph (a) of the abbreviation “e.g.” immediately after the word “decorated” and the substitution therefor of the words “for example”;

(ii) by the deletion in the last paragraph of “heading 48.15” and the substitution therefor of “heading 48.23”;

(d) by the deletion of subheadings 4802.30.00, 4809.10.00, 4814.30.00, 4815.00.00, 4816.10.00, 4816.30.00, 4823.12.00 and 4823.19.00;

(e) by the subdivision of subheading 4823.60.00 into the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	-Trays, dishes, plates, cups and the like, of paper or paperboard:			
4823.61.00	— Of bamboo	Kg	25%	
4823.69.00	— Other	Kg	25%	

44. Chapter 49 is amended by—

(a) by the subdivision of subheading 4902.10.00 into the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	-Appearing at least four times a week			
4902.10.10	— Newspapers, daily, weekly or fortnightly		Free	
4902.10.90	—Other		Free	

(b) by the deletion of subheading 4902.90.10 and the substitution thereof of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
4902.90.10	-- Magazines		15%	

45. Section XI is amended—

(a) in note 1—

- (i) by the deletion in paragraph (a) of the words “ (heading 05.03) ” at the end of the sentence and the substitution therefor of the words “(heading 05.11)”; and
- (ii) by the deletion in paragraph (e) of the words “ (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials) ”;

(b) by the insertion after note 12 of the following new note:

13. For the purposes of this section and, where applicable, throughout the Nomenclature, the expression “elastomeric yarn” means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length;

(c) by the renumbering of note 13 as Note 14;

(d) in subheading note 1—

- (i) by the deletion of paragraph (a);
- (ii) by the renumbering of paragraphs (b) to (k) as paragraphs (a) to (j) respectively; and
- (iii) by the deletion in the last sentence of paragraph (h) of the words “ (e) to (j) ” after the words “The definitions at” and substitution therefor of “ (d) to (h) ”.

46. Chapter 50 is amended by the deletion of subheadings 5003.10.00 and 5003.90.00 and the substitution therefor of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
50.03 5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock	Kg	15%	

47. Chapter 51 is amended in note 1—

(a) by the insertion in paragraph (b) of the words “(including dromedary)” between the words “camel” and “yak”; and

(b) by the deletion in paragraph (c) of “(heading 05.03)” at the end of the sentence and the substitution therefor of “(heading 05.11)”

48. Chapter 52 is amended by -

(a) the deletion of subheadings 5208.11.10, 5208.11.90, 5208.12.10, 5208.12.90, 5208.19.10 and 5208.19.90 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
5208.11.00	—Plain weave, weighing not more than 100g/m ²	Kg	15%	
5208.12.00	-Plain weave, weighing more than 100g/ m ²	Kg	15%	
5208.19.00	- Other fabrics	Kg	15%	

(b) by the deletion of subheadings 5208.53.00, 5210.12.00, 5210.22.00, 5210.42.00 and 5210.52.00; and

(c) by the deletion of subheadings 5211.21.00, 5211.22.00, and 5211.29.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
5211.20.00	-Bleached	m ²	15%	

49. Chapter 53 is amended by—

(a) the deletion of subheadings 5304.10.00 and 5304.90.00; and

(b) the deletion of subheadings 5305.11.00, 5305.19.00, 5305.21.00, 5305.29.00 and 5305.90.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
53.05				
5305.00.00	Coconut, abaca (Manila hemp or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres not else where specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	Kg	15%	

50. Chapter 54 is amended –

(a) in the title by the insertion of a semi-colon and the words “ strip and the like of man-made textile materials ” after the word “ filaments ”.

(b) In note 1—

(i) by the deletion of paragraphs (a) and (b) and the substitution therefor of the following new paragraphs:

(a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate));

(b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon, (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins or alginic acid), to produce polymers such as cellulose, acetate or alginates.”

(ii) By the insertion after the sentence ending with the words “Fibres as defined at (b).” of the following new sentence
Strip and the like of headings 54.04 or 54.05 are not considered to be man-made fibres.;

(c) by the subdivision of subheading 5402.10.00 into the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	-High tenacity yarn of nylon or other polyamides:			
5402.11.00	--ofaramids	Kg	5%	
5402.19.00	--Other	Kg	5%	

(d) by the insertion immediately before 5402.39.00 of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
5402.34.00	-- Of polypropylene	Kg	Free	

(e) by the insertion immediately after 5402.39.00 of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	-Other yarn, single, with a twist exceeding 50 turns per metre:			
5402.44.00	-- Elastomeric	Kg	5%	
5402.45.00	-- Other, of nylon or other polyamides	Kg	5%	
5402.46.00	-- Other, of polyesters, partially oriented	Kg	5%	
5402.47.00	--Other, of polyesters	Kg	5%	
5402.48.00	--Other, of polypropylene	Kg	5%	

(f) by the deletion of subheading 5403.20.00;

(g) by the subdivision of subheading 5404.10.00 into the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	-Monofilament:			
5404.11.00	-- Elastomeric	Kg	15%	
5404.12.00	-- Other, of polypropylene	Kg	15%	
5404.19.00	-- Other	Kg	15%	

(h) by the deletion of subheadings 5406.10.00 and 5406.20.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
54.06				
5406.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	Kg	15%	

51. Chapter 55 is amended—

(a) by the insertion immediately after subheading 5501.30.00 of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
5501.40.00	- Of polypropylene	Kg	5%	

(b) by the subdivision of subheading 5503.10.00 into the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	Of nylon or other polyamides			
5503.11.00	-- Of aramids	Kg	5%	
5503.19.00	-- Other	Kg	5%	

(c) by the deletion of subheadings 5513.19.10, 5513.19.90, 5513.29.10, 5513.29.90, 5513.39.10 and 5513.39.90 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
5513.19.00	-- Other fabrics	Kg	15%	
5513.29.00	-- Other fabrics	Kg	15%	
5513.39.00	-- Other fabrics	Kg	15%	

(d) by the deletion of subheadings 5513.22.00, 5513.32.00, 5513.33.00, 5513.42.00, 5513.43.00, 5514.13.00; and

(e) by the deletion of subheadings 5514.31.00, 5514.32.00, 5514.33.00, 5514.39.00 and the substitution therefor of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
5514.30.00	-Of yarns of different colours	m ²	15%	; and

(f) by the deletion of subheading 5515.92.00.

52. Chapter 56 is amended—

(a) in paragraph (e) of note 1 by the deletion of the words “(Section XV)” at the end of the sentence and the substitution therefor of the words “(generally Section XIV or XV)”; and

(b) by the deletion of subheadings 5604.20.00 and 5607.10.00.

53. Chapter 57 is amended by the deletion of subheadings 5702.51.00, 5702.52.00, 5702.59.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
5702.50.00	- Other, not of pile construction, not made up	m ²	25%	

54. Chapter 58 is amended by the deletion of subheadings 5803.10.10, 5803.10.20, 5803.10.90, 5803.90.10, 5803.90.20 and 5803.90.90 and substitution therefor of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
5803.00.10	--- Mosquito and fruit tree netting	m ²	25%	
5803.00.20	--Other, unbleached	m ²	25%	
5803.00.90	--Other	m ²	25%	

55. Chapter 59 is amended in paragraph (h) of note 5 by the deletion of the words “(Section XV)” at the end of the sentence and the substitution therefor of the words “(generally Section XIV or XV)”.

56. Chapter 60 is amended by the deletion of subheading 6005.10.00.

57. Chapter 61 is amended—

(a) by the deletion of subheading 6101.10.00;

(b) by the deletion of subheading 6103.11.00, 6103.12.00 and 6103.19.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
6103.10.00	-Suits	Kg.	25%	

- (c) by the deletion of subheading 6103.21.00;
- (d) by the deletion of subheadings 6104.11.00, 6104.12.00 and 6104.21.00;
- (e) by the deletion of subheading 6107.92.00;
- (f) by the deletion in heading 61.10 of the word "waist-coats" after the word "cardigans" and the substitution therefor of the word "waistcoats";
- (g) by the deletion of subheadings 6111.10.00 and 6114.10.00;
- (h) by the insertion in heading 61.15 of the words "graduated compression hosiery (for example)" between the words "including" and "stockings";
- (i) by the deletion of subheadings 6115.11.00, 6115.12.00, 6115.19.00, 6115.20.00, 6115.91.00, 6115.92.00 and 6115.93.00 and the substitution therefor of the following new subheading:

(h) by the insertion in heading 61.15 of the words "graduated compression hosiery (for example) " between the words "including" and "stockings";

(i) by the deletion of subheadings 6115.11.00, 6115.12.00, 6115.19.00, 6115.20.00, 6115.91.00, 6115.92.00 and 6115.93.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
6115.10.00	- Graduated compression hosiery (for example, stockings for varicose veins)	Kg	25%	
6115.21.00	- Other panty hose and tights: -- Of synthetic fibres, measuring per single yarn less than 67 decitex	Kg	25%	
6115.22.00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	Kg	25%	
6115.29.00	-- Of other textile materials	Kg	25%	
6115.30.00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	Kg	25%	
	- Other:			
6115.94.00	-- Of wool or fine animal hair	Kg	25%	
6115.95.00	-- Of cotton	Kg	25%	
6115.96.00	-- Of synthetic fibre	Kg	25%	

(j) by the deletion of subheading 6117.20.00.

58. Chapter 62 is amended by the deletion of subheadings 6203.21.00, 6205.10.00, 6207.92.00, 6209.10.00, 6211.31.00 and 6213.10.00.

59. Chapter 63 is amended —

(a) by the deletion of subheadings 6302.52.00, 6302.92.10, 6302.92.90, 6303.11.00, 6306.11.00, 6306.21.00; and

(b) by the deletion of subheadings 6306.31.00, 6306.39.00, 6306.41.00 and 6306.49.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
6306.30.00	-- Sails	Kg	25%	
6306.40.00	- Pneumatic mattresses	Kg	25%	

60. Chapter 64 is amended by the deletion of subheadings 6401.91.00, 6402.30.00 and 6403.30.00.

61. Chapter 65 is amended by the deletion of subheadings 6503.00.00 and 6506.92.00.

62. Chapter 66 is amended by the deletion of subheading 6603.10.00.

63. Chapter 68 is amended-

(a) by the deletion of subheading 6802.22.00;

(b) by the deletion of subheadings 6811.10.00, 6811.20.00, 6811.30.00 and 6811.90.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
68.11.40.00	- Containing asbestos	Kg	15%	
	- Not containing asbestos:			
6811.81.00	-- Corrugated sheets	Kg	15%	
6811.82.00	-- Other sheets, panels, tiles and similar articles		15%	
6811.83.00	-- Tubes, Pipes and tube or pipe fittings	Kg	15%	
6811.89.00	-- Other articles	Kg	15%	

(c) by the deletion of subheadings 6812.50.00, 6812.60.00, 6812.70.00 and 6812.90.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
6812.80.00	- of crocidolite	Kg	5%	
	- Other:			
6812.91.00	-- Clothing, clothing accessories, footwear and headgear	Kg	5%	
6812.92.00	-- Paper, millboard and felt	Kg	5%	
6812.93.00	-- Compressed asbestos fibre jointing, in sheets or rolls	Kg	5%	
6812.99.00	-- Other	Kg	5%	

(d) by the deletion of subheadings 6813.10.00 and 6813.90.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
6813.20.00	- Containing asbestos	Kg	15%	
	- Not containing asbestos:			
6813.81.00	-- Brake linings and pads	Kg	15%	
6813.89.00	-- Other	Kg	15%	

64. Chapter 70 is amended by the —

(a) deletion of subheading 7012.00.00;

(b) insertion of the word "stemware" before the words "drinking glasses" opposite subheading 7013.2 in the Description of Goods column; and

(c) deletion of subheadings 7013.21.00, 7013.29.00, 7013.31.00, 7013.32.00 and 7013.39.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	- Stemware drinking glasses, other than of glass-ceramics:			
7013.22.00	--Of lead crystal	Kg	25%	
7013.28.00	-- Other	Kg	25%	
	- Other drinking glasses, other than of glass ceramics:			
7013.33.00	-- Of lead crystal	Kg	25%	
7013.37.00	-- Other	Kg	25%	
	- Glassware of kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:			
7013.41.00	-- Of lead crystal	Kg	25%	
7013.42.00	--Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	Kg	25%	
7013.49.00	-- Other	Kg	25%	

65. Chapter 71 is amended—

(a) in note 2 by the renumbering of paragraphs “(a)” and “(b)” as paragraphs “(A)” and “(B)” respectively;

(b) in note 4 by the renumbering of paragraphs “(a)”, “(b)” and “(c)” as paragraphs “(A)”, “(B)” and “(C)” respectively;

(c) in note 9—

(i) by the deletion in paragraph (a) of the words “(gem-set or not)” between the words “adornment” and “(for example ...)”;

(ii) by the deletion in paragraph (b) of the words “(such as cigarette cases, powder boxes, chain purses, cachou boxes)” immediately after the word “person” and the substitution therefor of the words “(for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads)”;

(iii) by the insertion immediately after paragraph (b) of the following new paragraph:

“(c) These articles may be combined or set, for example, with natural or cultured pearls, precious or semiprecious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstructed amber, jet or coral.”; and

(d) in Subheading Note 2 by the deletion of “Chapter Note 4 (b),” and the substitution therefor of “Chapter Note 4 (B)”.

67. Chapter 72 is amended by the deletion of subheadings 7225.20.00, 7226.93.00, 7226.94.00 and 7229.10.00.

68. Chapter 73 is amended—

(a) (i) by the subdivision of subheading 7304.10.00 into the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	- Line pipe of a kind used for oil or gas pipelines:			
7304.11.00	-- Of stainless steel	Kg	15%	
7304.19.00	-- Other	Kg	15%	

(ii) by the subdivision of subheading 7304.20.00 of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas			
7304.22.00	-- Drill pipe of stainless steel	Kg	15%	
7304.23.00	-- Other drill pipes	Kg	15%	
7304.24.00	-- Other, of stainless steel	Kg	15%	

(b) (i) by the subdivision of subheading 7306.10.00 into the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	- Line pipe of a kind used for oil or gas pipelines:			
7306.11.00	-- Welded, of stainless steel	Kg	15%	
7306.19.00	-- Other	Kg	15%	

(ii) by the subdivision of subheading 7306.20.00 into the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas			
7306.21.00	-- Welded, of stainless steel	Kg	15%	
7306.29.00	-- Other	Kg	15%	

(c) by the subdivision of subheading 7306.60.00 into the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	- Other, welded, or non-circular cross-section			
7306.61.00	-- Of square or rectangular cross-section	Kg	15%	
7306.69.00	-- Of other non-circular cross-section	Kg	15%	

(d) by the deletion of subheadings 7314.13.00 and 7319.10.00;

(e) by the deletion of subheading 7321.13.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
7321.19.00	-- Other, including appliances for solid fuel	Kg	25%	

(f) by the deletion of subheading 7321.83.00 and substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
7321.89.00	-- Other, including appliances for solid fuel	Kg	25%	

68. Chapter 74 is amended--

(a) in paragraph (f) of note 1 (f) by the deletion of the words "in the case of"; and

(b) by the deletion of subheadings 7401.10.00 and 7401.20.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
74.017401.00.00	Copper mates; cement copper (precipitated copper).	Tonne	15%	

(c) by the deletion of subheadings 7403.23.00, 7407.22.00, 7414.20.00, 7414.90.00, 7416.00.00 and 7417.00.00.

69. Chapter 78 is amended by the deletion of subheadings 7803.00.10, 7803.00.90 and 7805.00.00.

70. Chapter 79 is amended by the deletion of subheading 7906.00.00.

71. Chapter 80 is amended --

(a) in paragraph (d) of note 1 by the deletion of words "Headings 80.04 and 80.05 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons,

lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings; and

(b) by the deletion of subheadings 8004.00.00, 8005.00.00 and 8006.00.00.

72. Chapter 81 is amended by the deletion of subheadings 8101.95.00, 8112.30.00 and 8112.40.00.

73. Chapter 83 is amended by the deletion in the Description of Goods column opposite subheading 8311.90.00 of the comma and the words "including parts" after the word "Other".

74. Section XVI is amended—

(a) in paragraph (b) of note 1 by the deletion of "(heading 42.04)" between the words "leather" and "or" and the substitution therefor of "(heading 42.05)";

(b) in note 2—

(i) by the deletion in paragraph (a) of the figure "84.85" between the figures "84.73" and "85.03" and substitution therefor of the figure "84.87"; and

(ii) by the deletion in paragraph (c) of "heading 84.85" between the words "in" and "or" and substitution therefor of "heading 84.87".

75. Chapter 84 is amended—

(a) in note 1—

(i) by the insertion after paragraph (d) of the following new paragraph:

(e) Vacuum cleaners of heading 85.08; and

(ii) by the renumbering of paragraphs (e) and (f) as (f) and (g) respectively;

(b) in note 2—

(i) by the deletion of the first paragraph and the substitution therefor of the following new paragraph:

"Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86 as the case may be and not the latter group"; and

(ii) by the deletion in the last paragraph of "or 84.71";

(c) by the deletion of note 5 and the substitution therefor of the following new note:

5. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:

- (i) storing the processing programme or programmes and at least the data immediately necessary for the execution of the programme;
- (ii) being freely programmed in accordance with the requirements of the user;
- (iii) performing arithmetical computations specified by the user; and
- (iv) executing, without human intervention, a processing programme which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:

- (i) it is of a kind solely or principally used in an automatic data processing system;
- (ii) it is connectable to the central processing unit either directly or through one or more other units; and
- (iii) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:

- (i) printers, copying machines, facsimile machines, whether or not combined;
- (ii) apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);

(iii) loudspeakers and microphones;

(iv) television cameras, digital cameras and video camera recorders; and

(v) monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings;

(d) by the insertion after note 8 of the following new note:

9. (A) Notes 8 (a) and 8 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light emitting diodes.

(B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for :

(i) the manufacture or repair of masks and reticles;

(ii) assembling semiconductor devices or electronic integrated circuits; and

(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays; and

(D) Subject to note 1 to Section XVI and note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature;

(e) by the deletion of subheading 8418.22.00;

(i) by the deletion of subheading 8418.50.00 and the substitution therefore of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
8418.50.00	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment.	No.	25%	

(ii) by the deletion of the subheading 8418.61.00 and the substitution therefor of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
8418.61.00	- Other refrigerating or freezing equipment; heat pumps: -- Heat pumps other than air conditioning machines of heading 84.15.	No.	25%	

(g) by the deletion of subheadings 8425.20.00 and 8428.50.00;

(h) by the deletion of the text in the Description of Goods column opposite heading 84.42 and the substitution therefor of the following:

“- Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, ground or polished)”;

(i) by the deletion of subheadings 8442.10.00 and 8442.20.00;

(j) by the deletion in the Description of Goods column opposite heading 8442.30.00 of the word “other” at the beginning of the sentence;

(k) by the deletion in the Description of Goods column opposite heading 8442.50.00

(i) of the word “printing type, blocks” at the beginning of the sentence; and

(ii) of the word “blocks,” between the words “components” and “plates”;

(l) by the deletion of subheadings 8443.21.00, 8443.29.00, 8443.30.00, 8443.40.00, 8443.51.00, 8443.59.00, 8443.60.00 and 8443.90.00;

(m) by the deletion of the text in the Description of Goods column opposite heading 84.43 and subheadings 8443.11.00 and 8443.12.00 and the substitution therefor of the following new description and subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof - Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:			
8443.11.00	-- Offset printing machinery, reel-fed	Kg	Free	
8443.12.00	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	Kg	Free	
8443.13.00	-- Other offset printing machinery	Kg	Free	
8443.14.00	-- Letterpress printing machinery, reel-fed, excluding flexographic printing	Kg	Free	
8443.15.00	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	Kg	Free	
8443.16.00	-- Flexographic printing machinery	Kg	Free	
8443.17.00	-- Gravure printing machinery	Kg	Free	
8443.19.00	-- Other - Other printers, copying machines and facsimile machines, whether or not combined:	Kg	Free	

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
8443.31.00	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network.	Kg	Free	
8443.32.00	-- Other, capable of connecting to an automatic data processing machine or to a network	Kg	Free	
8443.39.00	-- Other	Kg	Free	
8443.91.00	- Parts and accessories: -- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42.	Kg	Free	
8443.99.00	-- Other	Kg	Free	

(n) by the deletion of subheading 8448.41.00;

(o) by the deletion of subheadings 8456.91.00 and 8456.99.00 and substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
8456.90.00	- Other	Kg	5%	

(p) by the deletion of subheadings 8469.11.00, 8469.12.00, 8469.20.00 and 8469.30.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
84.69				
8469.00.00	Typewriters other than printers of heading 84.43; word-processing machines.		No.	15%

- (q) by the deletion of subheadings 8470.40.00 and 8471.10.00;
- (r) by the deletion in the Description of Goods column opposite subheadings 8471.30.00, 8471.41.00, 8471.50.10 and 8471.50.90 of the word "digital" wherever it appears;
- (s) by the deletion of subheading 8472.20.00;
- (t) by the insertion immediately after subheading 8484.90.00 of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.			
8486.10.00	- Machines and apparatus for the manufacture of boules or wafers	Kg	5%	
8486.20.00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	Kg	5%	
8486.30.00	- Machines and apparatus for the manufacture of flat panel displays	Kg	5%	
8486.40.0	- Machines and apparatus specified in Note 9 (C) to this Chapter	Kg	5%	
8486.90.00	- Parts and accessories	Kg	5%	

- (u) by the deletion of subheadings 8485.10.00 and 8485.90.00, and substitution therefor of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rates</i>	<i>Remarks</i>
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter:			
8487.10.00	- Ships' or boats' propellers and blades therefor	Kg	15%	
8487.90.00	- Other	Kg	15%	

76. Chapter 85 is amended—

(a) in note 1—

(i) by the deletion in paragraph (b) of the word “or” at the end of the sentence and the substitution therefor of a semi-colon;

(ii) by the insertion after paragraph (b) of the following new paragraphs:

(c) Machines and apparatus of heading 84.86;

(d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary purpose (Chapter 90); and

(iii) by the renumbering of paragraph (c) as (e);

(b) in paragraph (a) of note 3 by the deletion of the words “Vacuum cleaners, including dry and wet vacuum cleaners,” at the beginning of the sentence; and

(c) by the deletion of notes 4 to 7 and the substitution therefor of the following new notes:

4. For the purposes of heading 85.23—

(a) “solid-state non-volatile storage devices” (for example, “flash memory cards” or “flash electronic storage cards”) are storage devices with a connecting socket comprising in the same housing one or more flash memories, (for example “FLASH E²PROM”) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) the term “smart cards” means cards which have embedded in them one or more electronic integrated circuits (a microprocessor,

random access memory (RAM) or read-only memory (ROM) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements;

5. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. 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 85.42.

6. For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function such as the amplification, regeneration or modification of a signal;
7. Heading 85.37 does not include codeless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43);
8. For the purposes of heading 85.41 and 85.42
- (a) "Diodes, transistors and semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electrical field;
- (b) "Electronic integrated circuits" are:
- (i) Monolithic integrated circuits in which the circuit elements (diodes, transistor, resistors, capacitors, inductances, etc) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuit in which passive elements (resistors, capacitors, inductances, etc), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc). these circuits may also include discrete components;

(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

For the classification of the article defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function;

9. For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

(d) by the deletion of title "Subheading Notes" and by the substitution therefor of the title "Subheading Note"

(e) in subheading note 1, by the deletion of "Subheadings 8519.92 and " and the word "cover" at the beginning of the sentence and between the figure "8527.12" and the word "only", and the substitution therefor of the word "Subheading" and "covers" respectively;

(f) by the deletion of Subheading Note 2;

(g) by the deletion of subheading 8505.30.00;

(h) by the insertion immediately after subheading 8507.90.00 of the following new subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
85.08	Vacuum cleaners - With self-contained electric motor:			
8508.11.00	-- Of a power not exceeding 1,500 W and having a dust			

Customs and Excise (Amendment) [No. 5 of 2007 127

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	bag or other receptacle capacity not exceeding 20 l	No.	25%	
8508.19.00	-- Other	No.	25%	
8508.60.00	- Other vacuum cleaners	No.	25%	
8508.70.00	- Parts	No.	25%	

(i) by the insertion in the Description of Goods column opposite heading 85.09 of the words "other than vacuum cleaners of heading 85.08" at the end of the sentence;

(j) by the deletion of subheadings 8509.10.00, 8509.20.00 and 8509.30.00;

(k) by the deletion of heading 85.17 and the substitution therefor of the following new heading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.			
	- Telephone sets, including telephones for cellular networks or for other wireless networks:			
8517.11.00	-- Line telephone sets with cordless handsets	Kg	15%	
8517.12.00	-- Telephones for cellular networks or for other wireless networks	Kg	5%	
8517.18.00	-- Other	Kg	15%	
	- Other apparatus for transmission or reception of voice, images or other data, including apparatus			

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	for communication in a wired or wireless network, (such as a local or wide area network):			
8517.61.00	-- Base stations	Kg	15%	
8517.62.00	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	Kg	15%	
8517.69.00	-- Other	Kg	15%	
8517.70.00	- Parts	Kg	15%	

(l) by the deletion of heading 85.19 and the substitution thereof of the following new heading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
85.19	Sound recording or reproducing apparatus			
8519.20.00	- Apparatus operated by coins, banknote, bank cards, tokens or by other means of payment.	No.	25%	
8519.30.00	- Turn tables (record-decks)	No.	25%	
8519.50.00	- Telephone answering machine.	No.	25%	
	- Other apparatus:			
8519.81.00	-- Using magnetic, optical or semi-conductor media	No.	25%	
8519.89.00	-- Other	No.	25%	

(m) by the deletion of subheadings 8520.10.00, 8520.20.00, 8520.32.00, 8520.33.00, 8520.39.00 and 8520.90.00;

(n) by the deletion of heading 85.23 and the substitution thereof of the following heading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.			
	- Magnetic media:			
8523.21.00	-- Cards incorporating a magnetic stripe	-	25%	
8523.29.00	-- Other	-	25%	
8523.40.00	- Optical media	No.	25%	
	- Semiconductor media:			
8523.51.00	-- Solid-state non-volatile storage devices	No.	25%	
8523.52.00	-- "Smart cards "	No.	25%	
8523.59.00	-- Other	No.	25%	
8523.80.00	- Other	No.	25%	

(o) by the deletion of subheadings, 8524.10.00, 8524.31.00, 8524.32.00, 8524.39.00, 8524.40.00, 8524.51.00, 8524.52.00, 8524.53.00, 8524.60.00, 8524.91.00 and 8524.99.00;

(p) by the deletion of heading 85.25 and the substitution thereof of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
85.25	Transmission apparatus for radio -broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.			
8525.50.00	- Transmission apparatus	No.	15%	
8525.60.00	- Transmission apparatus incorporating reception apparatus	No.	5%	
8525.80.00	- Television cameras, digital cameras and video camera recorders	No.	25%	

(g) by the deletion in the Description of Goods column opposite —

(i) heading 85.27 of the words “radio-telephony, radio-telegraphy or: between the words “for” and “radio-broadcasting”;

(ii) in subheading 8527 of the words “including apparatus capable of receiving also radio-telephony or radio-telephony” at the end of the sentence;

(r) by the deletion of the words “including apparatus capable of receiving also radio-telephony or radio telephony” in the encryption of Goods column immediately after the description for subheading 8527.19.00 of the words at the end of the sentence;

(s) by the deletion of subheadings 8527.31.00, 8527.32.00, 8527.39.00 and 8527.90.00 and substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	- Other			
8527.91.00	-- Combined with sound recording or reproducing apparatus	No.	25%	
8527.92.00	-- Not Combined with sound recording or reproducing apparatus but combined with a clock	No.	25%	
8527.99.00	-- Other	Kg	25%	

(t) by the deletion of heading 85.28 and the substitution therefor of the following new heading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. - Cathode-ray tube monitors:			

Customs and Excise (Amendment) [No. 5 of 2007 131]

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
8528.41.00	-- Of a kind solely or principally used in a data processing system of heading 84.71	No.	25%	
8528.49.00	-- Other			
	- Other monitors:			
8528.51.00	-- Of a kind solely or principally used in a data processing system of heading 84.71	No.	25%	
8528.59.00	-- Other			
	- Projectors:			
8528.61.00	-- Of a kind solely or principally used in a data processing system of heading 84.71	No.	25%	
8528.69.00	-- Other			
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	No.	25%	
8528.71.00	-- Not designed to incorporate a video display or screen	No.	25%	
8528.72.00	-- Other, colour	No.	25%	
8528.73.00	-- Other, black and white or other monochrome	No.	25%	

(u) by the insertion in the Description of Goods column opposite heading 85.35 of the words "and other connectors" between the words "plugs" and "junction";

(v) by the insertion in the Description of Goods column opposite heading 85.36 of the words "and other connectors" between the words "lamp-holders" and "junction", and by the deletion of the full stop at the end of the sentence and the substitution therefor of a comma and the words "connectors for optical fibres, optical fibre bundles or cables."

(w) by the insertion immediately after subheading 8536.69.00 of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
8536.70.00	-- Connectors for optical fibres, optical fibre bundles or cables	Kg	15%	

(x) by the deletion of heading 85.42 and the substitution therefor of the following new heading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
85.42	Electronic integrated circuits.			
	- Electronic integrated circuits:			
8542.31.00	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits:	Kg	15%	
8542.32.00	-- Memories	Kg	15%	
8542.33.00	-- Amplifiers	Kg	15%	
8542.39.00	-- Other	Kg	15%	
8542.90.00	- Parts	Kg	15%	

(y) by the deletion of subheading 8543.40.00;

(z) by the deletion of subheadings 8543.11.00 and 8543.19.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
8543.10.00	- Particle accelerators	Kg	15%	

(aa) by the deletion of subheadings 8543.81.00 and 8543.89.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
8543.70.00	- Other machines and apparatus	Kg	15%	

(bb) by the deletion of subheadings 8544.41.00, 8544.51.00 and 8544.59.00 and the substitution therefor of the following:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
8544.42.00	- Other electric conductors, for a voltage not exceeding 1,000V: -- Fitted with connectors	Kg	15%	

77. Section XVII is amended in Note 1 by the deletion of "95.01" between the word "heading" and the figure "95.03".

78. Chapter 86 is amended—

(a) by the deletion of subheading 8606.20.00; and

(b) by the deletion in the Description of Goods column opposite subheading 8606.30.00 of the words "or 8606.20" at the end of the sentence.

79. Chapter 87 is amended—

(a) in note 4 by the deletion of the words "heading 95.01" at the end of the sentence and the substitution therefor of "heading 95.03"; and

(b) by the deletion of subheadings 8708.31.00, 8708.39.00 and 8708.60.00 and substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
8708.30.00	- Brakes and servo-brakes; parts thereof	Kg	15%	

(c) by the insertion in the Description of Goods column opposite subheading—

(i) 8708.40.00 of the words "and parts thereof" at the end of the sentence;

(ii) 8708.50.00 of the words "and non-driving axles and parts thereof" at the end of the sentence;

(iii) 8708.80.00 of the words "systems and parts thereof (including shock-absorbers) and the deletion of the words "shock-absorbers" at the end of the sentence;

(iv) 8708.91.00 of the words "and parts thereof" at the end of the sentence;

(v) 8708.92.00 of the words "; parts thereof" at the end of the sentence; and

(vi) 8708.94.00 of the words “; parts thereof” at the end of the sentence;

(d) by the insertion immediately after subheading 8708.94.00 of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
8708.95.00	-- Safety airbags with inflater system; and parts thereof	*Kg	15%	

(e) by the deletion of subheadings 8710.10.00, 8710.21.00, 8710.29.00, 8710.91.00 and 8710.99.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
87.10	Tanks and other armoured fighting vehicles, motorised, whether 8710.00.00 or not fitted with weapons, and parts of such vehicles	No.	15%	

80. Chapter 88 is amended

(a) by the deletion of subheadings 8801.10.00 and 8801.90.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
88.01 8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	No.	5%	

(b) by the deletion of subheadings 8803.31.00 and 8803.39.00 and the substitution therefor of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
8803.30.00	- Other parts of aeroplanes or helicopters	No.	free	
8803.90.00	- Other	No.	5%	

81. Chapter 90 is amended—

(a) in note 1—

(i) by the deletion in paragraph (a) of the words “(heading 42.04)” between the words “leather” and “or”, and the substitution therefor of the words “(heading 42.05)”;

(ii) by the insertion in paragraph (g) of the following new sentence at the end of the note:

“machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semi-conductor materials) of heading 84.86”;

(iii) by the deletion of paragraph (h) and the substitution therefor of the following paragraph:

(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;”

(b) in paragraph (a) of note 2 by the deletion of the words “heading 84.85” between the words “than” and “85.48 or” and the substitution therefor of the words “heading 84.87”;

(c) in note 3 by the deletion of the words “Note 4” between the words “of” and “to” and the substitution therefor of the words

“Notes 3 and 4”;

(d) by the deletion of subheadings 9006.20.00, 9006.62.00, 9009.11.00, 9009.12.00, 9009.21.00, 9009.22.00, 9009.30.00, 9009.91.00, 9009.92.00, 9009.93.00, 9009.99.00, 9010.41.00, 9010.42.00, 9010.49.00, 9027.40.00 and 9031.30.00;

(e) by the deletion in the Description of Goods column opposite heading 90.10 of the words “(including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials)” between the words “laboratories” and “not”;

(f) by the deletion in the Description of Goods column opposite heading 9030.20.00 of the words "Cathode-ray oscilloscopes and cathode-ray oscillographs" and the substitution therefor of the words "Oscilloscopes and oscillographs";

(g) by the deletion of in the Description of Goods column opposite subheading 9030.30.00 the words "without a recording device" at the end of the sentence;

(h) by the insertion in the Description of Goods column—

(i) opposite subheading 9030.31.00 of the words "without a recording device" at the end of the sentence; and

(ii) opposite subheading 9030.39.00 of the words "with a recording device";

(i) by the insertion immediately after subheading 9030.31.00 of the following subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
9030.32.00	— Multimeters with a recording device	-	15%	
9030.33.00	— Other, without a recording device	-	15%	; and

(j) by the deletion of subheading 9030.83.00 and the substitution therefor of the following subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
9030.84.00	— Other, with a recording device	-	15%	

82. Chapter 91 is amended by the deletion of subheadings 9101.12.00 and 9106.20.00.

83. Chapter 92 is amended by the deletion of subheadings 9203.00.00, 9204.10.00, 9204.20.00, 9209.10.00, 9209.20.00 and 9209.93.00.

84. Chapter 93 is amended—

(a) by the insertion immediately after subheading 9305.21.00 of the following new subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
9305.29.00	-- Other	Kg	15%	

(b) by the deletion of subheading 9306.10.00; and

(c) by the deletion of subheadings 9306.91.00, 9306.92.00 and 9306.99 and the substitution therefor of the following subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
9306.90.00	-- Other	Kg	25%	

85. Chapter 94 is amended—

(a) in Note 3 by the renumbering of paragraphs “(a)” and “(b)” as paragraphs “(A)” and “(B)” respectively;

(b) by the subdivision of subheading 9401.50.00 into the following subheadings:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	- Seats of cane, osier, bamboo, or similar materials:			
9401.51.00	-- Of bamboo or rattan	Kg	25%	
9401.59.00	-- Other	Kg	25%	

(c) by the subdivision of subheading 9403.80.00 into the following subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
	- Furniture of other materials, including cane, osier, bamboo or similar materials:			
9403.81.00	-- Of bamboo or rattan	Kg	25%	
9403.89.00	-- Other	Kg	25%	; and

86. Chapter 95 is amended —

(a) in note 1—

- (i) by deletion in paragraph (a) of the words “Christmas tree” at the beginning of the note;
- (ii) by deletion in paragraph (t) of the word “or” at the end of the paragraph;
- (iii) by deletion of the full stop at the end of paragraph (u) and the substitution therefor of a semi-colon and the word “or”; and
- (iv) by the insertion after paragraph (u) of the following new paragraph
- (v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material);

(b) by the insertion after note 3 of the following new note:

4. Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

(c) by the renumbering of note 4 as note 5;

(d) by the deletion in the renumbered note 5 of “e.g.” between the words “animal” and “pet toys” and the substitution therefor of the words “for example”;

(e) by the deletion of subheadings 9501.00.00, 9502.10.00, 9502.91.00, 9502.99.00, 9503.10.00, 9503.20.00, 9503.30.00, 9503.41.00, 9503.49.00, 9503.50.00, 9503.60.00, 9503.70.00, 9503.80.00 and 9503.90.00 and the substitution therefor of the following subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
95.03				
9503.00.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size (“scale”) models and similar recreational models, working or not; puzzles of all kinds.	-	25%	

(f) by the insertion in the Description of Goods column opposite subheading 9504.20.00 of the words "of all kinds" at the end of the sentence; and

(g) by the deletion in the Description of Goods column opposite subheading 9504.30.00 of the words "(paper currency), discs or other similar articles," between the words "banknotes" and "other", and the substitution therefor of the words "bank cards, tokens or by other means of payment,".

87. Chapter 96 is amended by the deletion of subheadings 9614.20.00 and 9614.90.00 and the substitution therefor of the following subheading:

<i>Hs Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>	<i>Remarks</i>
96.14	Smoking pipes (including pipe			
9614.00.00	bowls) and cigar or cigarette holders, and parts thereof.	-	25%	

88. Chapter 97 is amended in note 4 by the renumbering of paragraphs "(a)" and "(b)" as paragraphs "(A)" and "(B)" respectively.

APPENDIX II

(Section 10)

AMENDMENT TO THE SECOND SCHEDULE

EXCISE TARIFF

The Second Schedule is amended—

(a) in heading 2 by the deletion of the figure "70%" in the Duty Rate Column opposite subheading (b) and substitution therefor of the figure "75%".

(b) in heading 5 by the deletion of the figure "115%" in the Duty Rate Column opposite subheadings (1) and (2) and the substitution therefor of "145% or K90,000.00 per mille whichever is greater".

(c) in heading 7 by the deletion in the Duty Rate Column of the figure "5%" and the substitution therefor of the figure "3%".

(d) Heading 10 is amended by the deletion of subheading (2) and the substitution therefor of the following:

<i>Heading</i>	<i>Description of Goods</i>	<i>Harmonised commodity Description and coding system heading</i>	<i>Statistical unit of Quantity</i>	<i>Remarks</i>
10	(2) Motor Cars and other motor vehicles principally designed for the transportation of persons (other than those of Heading No. 87.02), including station wagons and racing cars.	8703.10.00 8703.21.90 8703.22.90 8703.23.90 8703.24.90 8703.31.90 8703.32.90 8703.33.90 8703.90.90	No No No No No No No No No	20% 20% 20% 30% 30% 20% 30% 30% 30%

APPENDIX II

(Section 77)

FOURTH SCHEDULE

SURTAX TARIFF

<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Unit Tax)</i>	<i>Remark</i>
10. Carbon emissions from vehicles of headings:	Engine Capacity	(ZMK	Carbon emission tax is payable on importation
(1) EX.87.01 Tractors (Mechanical horses and similar tractive units)	Motor Cycles 0-1500cc 1501-2000cc	50,000 50,000 100,000	including temporal importation
(2) 87.02, 87.03 and 87.04 excluding emissions from ambulances and prison vans	2001-3000cc 3001cc+1	150,000 200,000	and thereafter per annum