****

**Customs Tariff Act 1982**

**No. 113 of 1982**

**TABLE OF PROVISIONS**

PART I—PRELIMINARY

Section

1. Short title

2. Commencement

3. Incorporation of Customs Act

4. Interpretation

5. Certain installations to be part of Australia

6. Installations and goods deemed to be imported

7. Goods taken to installations

8. Export of off-shore installations

9. Export of goods from off-shore installations

10. Measurement of alcohol

11. Ad valorem duties

12. Certain words, &c., deemed rates

13. Phasing rates

14. Classes of countries and places in relation to which special rates apply

15. Application of rates of duty in relation to countries and places

16. Schedule 3 divided into items, &c.

17. Rules for classifying goods under the Schedules

PART II—DUTIES OF CUSTOMS

18. Imposition of duties

19. General rates of duty

20. Special rates of duty for New Zealand

21. Special rates of duty for Papua New Guinea

**TABLE OF PROVISIONS—*continued***

Section

22. Special rates of duty for Forum Island Countries, Declared Preference Countries and Developing Countries

23. Special rates of duty for Canada

24. Rates in respect of separate parts of goods

25. Substitutes and imitations

26. Goods consisting of separate articles

PART III—CONCESSIONAL RATES OF DUTY

27. Special concessional rates of duty

28. Application of sub-section 27 (1)

29. Substituted concessional rates of duty

PART IV—MISCELLANEOUS

30. Temporary rates of duty

31. Duty where goods consist of certain containers and certain contents

32. Repeal

SCHEDULE 1

Classes of countries and places in relation to which special rates apply

PART I—Forum Island Countries

PART II—Declared Preference Countries

PART III—Developing Countries

SCHEDULE 2

Rules for the interpretation of Schedule 3

SCHEDULE 3

Description of goods and general and special rates of duty

SCHEDULE 4

Concessional rates of duty

PART I—Special concessional rates of duty

PART II—Substituted concessional rates of duty

SCHEDULE 5

Rates of duty applying in relation to New Zealand

SCHEDULE 6

Repealed Acts

****

**Customs Tariff Act 1982**

**No. 113 of 1982**

**An Act relating to duties of Customs**

[*Assented to 22 November 1982]*

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

**PART I—PRELIMINARY**

**Short title**

**1.** This Act may be cited as the *Customs Tariff Act 1982.*

**Commencement**

**2.** This Act shall come into operation on a date to be fixed by Proclamation.

**Incorporation of Customs Act**

**3.** The *Customs Act 1901* is incorporated, and shall be read as one, with this Act.

**Interpretation**

**4. (1)** In this Act, unless the contrary intention appears—

“abbreviation”, in relation to a country or place, means the abbreviation specified in Schedule 1 opposite to the name of that country or place wherever that name occurs in that Schedule;

“commencing date” means the date on which this Act comes into operation;

“Declared Preference Country” means—

(a) a country that is a Declared Preference Country by virtue of paragraph 14 (b); or

(b) a place that is to be treated as a Declared Preference Country by virtue of paragraph 14 (c);

“Developing Country” means—

(a) a country that is a Developing Country by virtue of paragraph 14 (d); or

(b) a place that is to be treated as a Developing Country by virtue of paragraph 14 (e);

“duty” means a duty of Customs imposed by section 18;

“Forum Island Country” means a country that is a Forum Island Country by virtue of paragraph 14 (a);

“Industries Assistance Commission” means the Industries Assistance

Commission constituted under the *Industries Assistance Commission Act 1973;*

“kVA” means kilovoltampere;

“pack”, in relation to goods, means the smallest saleable unit in which the goods are put up.

**(2)** Unless the contrary intention appears, a reference in this Act or any other law of the Commonwealth to the tariff classification in Schedule 3 that applies to goods shall, in relation to any goods, be read as a reference to—

(a) if the item in Schedule 3 that applies to the goods is not divided into sub-items—that item;

(b) if that item is divided into sub-items and the sub-item that applies to the goods is not divided into paragraphs—that sub-item;

(c) if that sub-item is divided into paragraphs and the paragraph that applies to the goods is not divided into sub-paragraphs—that paragraph; or

(d) if that paragraph is divided into sub-paragraphs—the sub-paragraph that applies to the goods.

**(3)** Where, in a note to a Division or Chapter in Schedule 3, it is provided that goods of a specified kind do not fall within a specified Division, or within a specified Chapter, in that Schedule, goods of that kind shall be taken not to fall within any item in that last-mentioned Division or Chapter.

**(4)** Where the letters “NSA” are specified in relation to a description of goods in column 2 of a sub-item of an item, a paragraph of a sub-item, or a

sub-paragraph of a paragraph, in Schedule 3, the goods that fall within that description shall be taken not to include any goods referred to in a preceding sub-item of that item, a preceding paragraph of that sub-item or a preceding sub-paragraph of that paragraph, as the case may be.

**(5)** Where—

(a) 2 rates of duty are set out in column 3 or column 4 in the tariff classification in Schedule 3 that applies to goods or 2 rates of duty are set out in column 4 of an item in Schedule 5 that applies to goods; and

(b) the second occurring rate is expressed to apply if it is lower, or is expressed to apply if it is higher, than the other rate,

the second occurring rate applies only where an amount of duty ascertained in respect of those goods by reference to that rate is less or is greater, as the case may be, than the duty ascertained in respect of those goods by reference to that other rate and, for the purposes of section 22, only the rate that applies shall be taken to be so set out.

**Certain installations to be part of Australia**

**5.** **(1)** For the purposes of the Customs Acts, where an overseas installation becomes attached to the Australian seabed, the installation shall, subject to sub-section (4), be deemed to be part of Australia.

**(2)** For the purposes of the Customs Acts, an installation that, at the commencing date, is attached to the Australian seabed shall, subject to sub-section (4), be deemed to be part of Australia.

**(3)** For the purposes of this Act, an installation (other than an installation that is deemed by sub-section (1) to be part of Australia) that becomes attached to the Australian seabed shall, subject to sub-section (4), be deemed to be part of Australia.

**(4)** An installation that is deemed to be part of Australia by virtue of the operation of this section shall, for the purposes of the Customs Acts, cease to be part of Australia if—

(a) the installation is detached from the Australian seabed, or from another installation that is attached to the Australian seabed, for the purpose of being taken to a place outside the outer limits of Australian waters (whether or not the installation is to be taken to a place in Australia before being taken outside those outer limits); or

(b) after having been detached from the Australian seabed otherwise than for the purpose referred to in paragraph (a), the installation is moved for the purpose of being taken to a place outside the outer limits of Australian waters (whether or not the installation is to be taken to a place in Australia before being taken outside those outer limits).

**Installations and goods deemed to be imported**

**6.** **(1)** Where an overseas installation (not being an installation referred to in sub-section (2)) becomes attached to the Australian seabed, the installation

and any goods on the installation at the time when it becomes so attached shall, for the purposes of the Customs Acts, be deemed to have been imported into Australia at the time when the installation becomes so attached.

**(2)** Where an overseas installation—

(a) is brought to a place in Australia; and

(b) is to be taken from that place into Australian waters for the purpose of becoming attached to the Australian seabed,

the installation and any goods on the installation at the time when it is brought to that place shall, for the purposes of the Customs Acts, be deemed to have been imported into Australia at the time when the installation is brought to that place.

**Goods taken to installations**

**7.** Where goods are taken from parts beyond the seas on to an Australian installation, the goods shall, for the purposes of the Customs Acts, be deemed to have been imported into Australia upon being taken on to the installation.

**Export of off-shore installations**

**8.** **(1)** Where an installation ceases to be part of Australia, the installation and any goods on the installation at the time when it ceases to be part of Australia shall, for the purposes of the Customs Acts, be deemed to have been exported from Australia.

**(2)** Where an installation is taken from a place in Australia into Australian waters for the purpose of becoming attached to the Australian seabed, the installation and any goods on the installation shall not be taken, for the purposes of the Customs Acts, to have been exported from Australia.

**Export of goods from off-shore installations**

**9.** For the purposes of the Customs Acts, where goods are taken from an Australian installation for the purpose of being taken to parts beyond the seas, the goods shall be deemed to have been exported from Australia at the time when they are so taken from the installation.

**Measurement of alcohol**

**10.** For the purposes of this Act—

(a) the volume of ethyl alcohol contained in goods shall be taken to be the volume that would be the volume of that alcohol if the alcohol were measured at a temperature of 20°C; and

(b) a calculation made for the purpose of ascertaining the volume of ethyl alcohol by reference to the specific gravity of ethyl alcohol shall be made on the basis that, at a temperature of 20°C and in vacuum, the specific gravity of ethyl alcohol in relation to water is 0.79067.

**Ad valorem duties**

**11.** **(1)** Unless the contrary intention appears, where, in Schedule 3, in Schedule 4 or in Schedule 5, reference is made to a percentage in relation to

goods or in relation to a part, component or ingredient of goods, the reference shall, in relation to any goods or a part, component or ingredient of any goods, as the case may be, be read as a reference to that percentage of the value of the goods or of that part, component or ingredient of the goods, as the case may be.

**(2)** The value of any goods for the purposes of this Act is, unless the contrary intention appears, the customs value of the goods ascertained or determined in accordance with Division 2 of Part VIII of the *Customs Act 1901.*

**(3)** The value of a part, component or ingredient of any goods for the purposes of this Act is, unless the contrary intention appears, such proportion of the value of the goods as the Minister directs.

**Certain words, &c., deemed rates**

**12.** **(1)** Where the word “Free” is set out in—

(a) column 3 or column 4 of Schedule 3;

(b) column 3 or column 4 of Part I of Schedule 4;

(c) column 4 or column 5 of Part II of Schedule 4; or

(d) column 4 of Schedule 5,

that word shall, unless the contrary intention appears, be deemed, for the purposes of this Act or any other law of the Commonwealth, to be a rate of duty.

**(2)** Any words, or words and figures, set out in—

(a) column 3 or column 4 of Schedule 3;

(b) column 3 or column 4 of Part I of Schedule 4;

(c) column 4 or column 5 of Part II of Schedule 4; or

(d) column 4 of Schedule 5,

being words, or words and figures, that enable the duty to be ascertained in respect of goods, whether by reference to a rate or rates of duty or otherwise, shall, unless the contrary intention appears, be deemed, for the purposes of this Act or any other law of the Commonwealth, to be a rate of duty.

**Phasing rates**

**13.** **(1)** If a rate of duty set out in column 3 or column 4 in the tariff classification in Schedule 3 that applies to goods is expressed to have effect from a specified date, that rate shall be taken to be so set out only when ascertaining duty in respect of those goods, or goods that are part of those goods, as the case requires, that are entered for home consumption on or after that date.

**(2)** If a rate of duty set out in column 3 or column 4 in a tariff classification in Schedule 3 that applies to goods is expressed to have effect to a specified date, that rate shall be taken to be so set out only when ascertaining duty in respect of those goods, or goods that are part of those goods, as the case requires, that are entered for home consumption on or before that date.

**(3)** For the purposes of sub-section (1), a rate of duty set out in column 3 or column 4 in the tariff classification in Schedule 3 that applies to goods shall

be deemed to be expressed to have effect from a specified date if that date preceded by the word “From” is specified in column 2 in that tariff classification in relation to the rate.

**(4)** For the purposes of sub-section (2), a rate of duty set out in column 3 or column 4 in the tariff classification in Schedule 3 that applies to goods shall be deemed to be expressed to have effect to a specified date if that date preceded by the word “To” is specified in column 2 in that tariff classification in relation to the rate.

**Classes of countries and places in relation to which special rates apply**

**14.** For the purposes of this Act—

(a) a country specified in column 1 of Part I of Schedule 1 is a Forum Island Country;

(b) a country specified in column 1 of Division 1 of Part II of Schedule 1 is a Declared Preference Country;

(c) a place specified in column 1 of Division 2 of Part II of Schedule 1 shall be treated as a Declared Preference Country;

(d) a country specified in column 1 of Division 1 of Part III of Schedule 1 is a Developing Country; and

(e) a place specified in column 1 of Division 2 of Part III of Schedule 1 shall be treated as a Developing Country.

**Application of rates of duty in relation to countries and places**

**15.** **(1)** Subject to this section, for the purposes of this Act—

(a) a rate of duty set out in column 4 of Schedule 3, column 4 of Part I of Schedule 4 or column 5 of Part II of Schedule 4 applies in relation to Papua New Guinea if “PNG” is specified in relation to the rate;

(b) a rate of duty so set out applies in relation to every Forum Island Country if “FI” or “DC” is specified in relation to the rate;

(c) a rate of duty so set out applies in relation to every Declared Preference Country if “DPC” or “DC” is specified in relation to the rate;

(d) a rate of duty so set out applies in relation to every Developing Country if “DC” is specified in relation to the rate;

(e) a rate of duty so set out applies in relation to a particular country or place, being a country that is a Forum Island Country or a country that is, or a place that is to be treated as, a Declared Preference Country or a Developing Country, if the name of, or the abbreviation for, that country or place is specified in relation to the rate;

(f) a rate of duty so set out applies in relation to Canada if “CAN” is specified in relation to the rate; and

(g) a rate of duty set out in column 4 of Part I of Schedule 4 or column 5 of Part II of Schedule 4 applies in relation to New Zealand if “NZ” is specified in relation to the rate.

**(2)** A rate of duty set out in column 4 of Schedule 3, column 4 of Part I of Schedule 4 or column 5 of Part II of Schedule 4 in relation to which “FI” or “DC” is specified does not apply in relation to a particular country or place if those letters are followed by a phrase that begins with the word “except” and contains the name of, or the abbreviation for, that country or place.

**(3)** Where, by virtue of sub-section 151 (2), (6) or (7) of the *Customs Act 1901,* goods are to be treated as the manufacture of a country that is a Forum Island Country but the goods are not required to be treated as the manufacture of that country by virtue of sub-section 151 (5) of that Act, any rate of duty—

(a) which is set out in—

(i) column 4 in the tariff classification in Schedule 3 that applies to the goods;

(ii) column 4 in the item (if any) in Part I of Schedule 4 that applies to the goods; or

(iii) column 5 in the item (if any) in Part II of Schedule 4 that applies to the goods; and

(b) in relation to which “FI” is specified,

shall not apply in relation to that country or place for the purpose of ascertaining duty in respect of those goods.

**(4)** Where, by virtue of sub-section 151 (5) or (6) of the *Customs Act 1901,* goods are to be treated as the manufacture of a country that is, or a place that is to be treated as, a Declared Preference Country but the goods are not required to be treated as the manufacture of that country or place by virtue of sub-section 151 (2) or (7) of that Act, any rate of duty—

(a) which is set out in—

(i) column 4 in the tariff classification in Schedule 3 that applies to the goods;

(ii) column 4 in the item (if any) in Part I of Schedule 4 that applies to the goods; or

(iii) column 5 in the item (if any) in Part II of Schedule 4 that applies to the goods; and

(b) in relation to which “DPC” is specified,

shall not apply in relation to that country or place for the purpose of ascertaining duty in respect of those goods.

**Schedule 3 divided into items, &c.**

**16. (1)** In Schedule 3—

(a) an asterisk, that is, the symbol \*, in column 2 at the commencement of a line indicates the commencement of an item;

(b) a dash, that is, the symbol -, in column 2 at the commencement of a line indicates the commencement of a sub-item of the item in which the symbol appears;

(c) 2 dashes, that is, the symbols - -, in column 2 at the commencement of a line indicate the commencement of a paragraph of the sub-item in which the symbols appear; and

(d) 3 dashes, that is, the symbols - - -, in column 2 at the commencement of a line indicate the commencement of a sub-paragraph of the paragraph in which the symbols appear.

**(2)** For the purposes of this Act or any other law of the Commonwealth—

(a) an item in Schedule 3 may be referred to by the word “item” followed by the number set out opposite to the commencement of the item in column 1 of that Schedule;

(b) a sub-item of an item in Schedule 3 may be referred to by the word “sub-item” followed by the number set out opposite to the commencement of the sub-item in column 1 of that Schedule;

(c) a paragraph of a sub-item in Schedule 3 may be referred to by the word “paragraph” followed by the number set out opposite to the commencement of the paragraph in column 1 of that Schedule; and

(d) a sub-paragraph of a paragraph in Schedule 3 may be referred to by the word “sub-paragraph” followed by the number set out opposite to the commencement of the sub-paragraph in column 1 of that Schedule.

**(3)** In a note to a Division or Chapter in Schedule 3, in column 2, 3 or 4 of Schedule 3, in Schedule 4 or in Schedule 5—

(a) an item in Schedule 3 may be referred to by the number set out opposite to the commencement of the item in column 1 of Schedule 3;

(b) a sub-item of an item in Schedule 3 may be referred to by the number set out opposite to the commencement of the sub-item in column 1 of Schedule 3;

(c) a paragraph of a sub-item in Schedule 3 may be referred to by the number set out opposite to the commencement of the paragraph in column 1 of Schedule 3; and

(d) a sub-paragraph of a paragraph in Schedule 3 may be referred to by the number set out opposite to the commencement of the sub-paragraph in column 1 of Schedule 3.

**(4)** For the purposes of this Act or any other law of the Commonwealth, the number set out in column 1 of Schedule 3 opposite to the commencement of an item, a sub-item of an item, a paragraph of a sub-item or a sub-paragraph of a paragraph shall be deemed to form part of the item, sub-item, paragraph or sub-paragraph, as the case may be.

**Rules for classifying goods under the Schedules**

**17. (1)** The Rules for the Interpretation of Schedule 3 set out in Schedule 2 have effect for the purpose of ascertaining—

(a) within which item or items any goods fall and, if the goods fall within 2 or more items, which one of those items applies to the goods;

(b) if the item that applies to the goods is divided into sub-items, within which of those sub-items the goods fall and, if the goods fall within 2 or more of those sub-items, which one of those sub-items applies to the goods;

(c) if the sub-item that applies to the goods is divided into paragraphs—within which of those paragraphs the goods fall and, if the goods fall within 2 or more of those paragraphs, which one of those paragraphs applies to the goods; and

(d) if the paragraph that applies to the goods is divided into sub-paragraphs—within which of those sub-paragraphs the goods fall and, if the goods fall within 2 or more of those sub-paragraphs, which one of those sub-paragraphs applies to the goods.

**(2)** In sub-section (1), and in Schedules 2 and 3—

“Chapter” means a Chapter of a Division;

“column” means a column in Schedule 3;

“Division” means a Division of Schedule 3;

“item” means an item in Schedule 3;

“paragraph” means a paragraph of a sub-item;

“Sub-chapter” means a Sub-chapter of a Chapter;

“sub-item” means a sub-item of an item;

“sub-paragraph” means a sub-paragraph of a paragraph.

**(3)** Where a description of goods is specified in column 3 of an item in Schedule 5 (not being a description by reference only to the tariff classification in Schedule 3 that is specified in column 2 of that item), the goods that fall within that item by virtue of that description are such goods as would fall within that description if it were specified in that tariff classification in Schedule 3.

**(4)** Unless the contrary intention appears, any word or phrase used in column 4 of an item in Schedule 5 has the same meaning as it would have if it were used in column 3 or 4 of Schedule 3 in the tariff classification in Schedule 3 that is specified in column 2 of that item in Schedule 5.

**PART II—DUTIES OF CUSTOMS**

**Imposition of duties**

**18. (1)** Subject to this Act, duties of Customs are imposed, in accordance with this Part, on goods imported into Australia, whether before, on or after the commencing date.

**(2)** Sub-section (1) does not apply to goods imported into Australia before the commencing date unless they are entered, or again entered, for home consumption on or after the commencing date.

**General rates of duty**

**19.** **(1)** This section applies to goods other than goods that are the produce or manufacture of—

(a) New Zealand;

(b) Papua New Guinea;

(c) a Forum Island Country;

(d) a Declared Preference Country;

(e) a Developing Country; or

(f) Canada.

**(2)** Subject to this Act, the duty in respect of goods to which this section applies shall be ascertained by reference to the rate of duty set out in column 3 in the tariff classification in Schedule 3 that applies to the goods.

**Special rates of duty for New Zealand**

**20.** **(1)** Subject to this Act, the duty in respect of goods that are the produce or manufacture of New Zealand shall be ascertained by reference to—

(a) in a case where an item in Schedule 5 applies to the goods—the rate of duty set out in column 4 in that item; or

(b) in any other case—the rate of duty set out in column 3 in the tariff classification in Schedule 3 that applies to the goods, being that column as affected by sub-section (3) of this section.

**(2)** An item in Schedule 5 applies to goods if—

(a) the tariff classification in Schedule 3 that applies to the goods is specified in column 2 of that item; and

(b) the goods are included in the class of goods specified in column 3 of that item.

**(3)** For the purposes of the application of this section, the word “Free” shall be deemed to be substituted for each rate of duty, other than the word “Free”, set out in column 3 in Schedule 3.

**(4)** Notwithstanding sub-section (1) but subject to the other provisions of this Act, where the amount of duty that would be ascertained in accordance with that sub-section in respect of goods that are the produce or manufacture of New Zealand is less than the amount of duty (in this sub-section referred to as the “previous amount of duty”) that would have been ascertained in respect of the goods in accordance with Part II of the *Customs Tariff Act 1966* if this Act had not been enacted, the duty in respect of the goods shall be the previous amount of duty.

**Special rates of duty for Papua New Guinea**

**21.** **(1)** Subject to this Act, the duty in respect of goods that are the produce or manufacture of Papua New Guinea shall be ascertained by reference to—

(a) in a case where a rate of duty that applies in relation to Papua New Guinea is set out in column 4 in the tariff classification in Schedule 3 that applies to the goods that rate of duty; or

(b) in any other case—the rate of duty set out in column 3 in that tariff classification, being that column as affected by sub-section (2).

**(2)** For the purposes of the application of this section, the word “Free” shall be deemed to be substituted for each rate of duty, other than the word “Free”, set out in column 3 in Schedule 3.

**Special rates of duty for Forum Island Countries, Declared Preference Countries and Developing Countries**

**22.** **(1)** This section applies to—

(a) a country that is a Forum Island Country, a Declared Preference Country or a Developing Country, including a country that is both a Forum Island Country and a Declared Preference Country; and

(b) a place that is to be treated as a Declared Preference Country or a Developing Country.

**(2)** Subject to this Act, the duty in respect of goods that are the produce or manufacture of a country or place to which this section applies shall be ascertained by reference to—

(a) in a case where a rate of duty that applies in relation to the country or place, and only one such rate, is set out in column 4 in the tariff classification in Schedule 3 that applies to the goods—that rate of duty;

(b) in a case where 2 or more rates of duty that apply in relation to the country or place are set out in that column in that tariff classification—whichever of those rates of duty would be the rate under which no duty, or the least amount of duty, would be payable in respect of the goods; and

(c) in any other case—the rate of duty set out in column 3 in that tariff classification.

**Special rates of duty for Canada**

**23.** Subject to this Act, the duty in respect of goods that are the produce or manufacture of Canada shall be ascertained by reference to—

(a) in a case where a rate of duty that applies in relation to Canada is set out in column 4 in the tariff classification in Schedule 3 that applies to the goods—that rate of duty; or

(b) in any other case—the rate of duty set out in column 3 in that tariff classification.

**Rates in respect of separate parts of goods**

**24.** **(1)** Subject to this Act, where the tariff classification in Schedule 3 that applies to goods contains 2 or more phrases describing goods forming different parts, components or ingredients of the first-mentioned goods, being phrases each of which begins with the words “In respect of, the duty in respect of the first-mentioned goods is the sum of the amounts of the duty, as ascertained in accordance with sub-section (3), in respect of each of the goods to which the phrases respectively relate.

**(2)** Where the words “In respect of remainder” appear in a tariff classification that applies to goods, those words constitute a phrase for the purposes of this section and the word “remainder” appearing in that phrase shall be taken to be a description of goods which are part of the first-mentioned goods and to which no other phrase contained in that tariff classification relates.

**(3)** The duty in respect of goods to which a phrase referred to in sub-section (1) relates shall be ascertained in accordance with sections 19 to 23 (inclusive) as if—

(a) the tariff classification in Schedule 3 that applies to the goods were the tariff classification in Schedule 3 that applies to the goods of which they form a part, component or ingredient; and

(b) the rate of duty, or rates of duty, specified in column 3 or column 4 in that tariff classification in relation to the goods to which that phrase relates were the only rate or rates set out in that tariff classification.

**Substitutes and imitations**

**25.** **(1)** The Minister may, by notice published in the *Gazette—*

(a) declare that he is of opinion that goods of a kind specified in the notice—

(i) are a substitute for goods of another kind specified in the notice;

(ii) are intended to be or can be used as a substitute for goods of another kind specified in the notice;

(iii) can be used for any purpose for which goods of another kind specified in the notice can be used; or

(iv) are an imitation of goods of another kind specified in the notice; and

(b) direct that the duty in respect of goods of that first-mentioned kind is the duty that would be applicable in respect of them if they were goods of that other kind.

**(2)** A direction referred to in sub-section (1) has effect, or shall be deemed to have had effect, from and including such date (which, except in the case of a direction that may have the effect of increasing the duty payable in respect of goods, may be a date earlier than the publication in the *Gazette* of the notice containing the direction) as is specified in the notice.

**(3)** The Minister may, by notice published in the *Gazette,* revoke a direction referred to in sub-section (1).

**(4)** A revocation under sub-section (3) has effect from and including such date (which, except in the case of a revocation that may have the effect of increasing the duty payable in respect of goods, may be a date earlier than the publication in the *Gazette* of the notice containing the revocation) as is specified in the notice.

**(5)** The provisions of sections 48 (other than paragraphs (1) (a) and (b) and sub-section (2)), 49, 49a and 50 of the *Acts Interpretation Act 1901* apply in relation to directions given under this section as if—

(a) references in those provisions to regulations were references to directions; and

(b) references in those provisions to the repeal of a regulation were references to the revocation of a direction.

**Goods consisting of separate articles**

**26. (1)** Where goods, or goods included in a class of goods, consist of, or are capable of being separated into, separate articles, whether or not the articles are specifically referred to in Schedule 3, the Minister may direct—

(a) that the duty in respect of the goods, or goods included in that class of goods, shall be such duty as would be payable if each of the articles comprising the goods were an article of the same kind as such one of the articles as the Minister specifies in the direction as being the article that, in his opinion, gives to the goods, or to goods included in that class of goods, their essential character; or

(b) that the duty in respect of the goods, or goods included in that class of goods, shall be such duty as would be payable if each article comprising the goods that is specified in the direction, and the remainder of the goods, had been imported separately.

**(2)** Where the Minister gives a direction under sub-section (1), by virtue of paragraph (1) (b), he may direct that an article of one kind comprised in goods shall be treated as if it were an article of the same kind as the goods or as another article comprised in the goods.

**(3)** A direction under sub-section (1) in respect of a class of goods shall be given by instrument published in the *Gazette.*

**(4)** A direction referred to in sub-section (3) has effect, or shall be deemed to have had effect, from and including such date (which, except in the case of a direction that may have the effect of increasing the duty payable in respect of goods, may be a date earlier than the publication in the *Gazette* of the instrument containing the direction) as is specified in the instrument.

**(5)** The Minister may, by instrument published in the *Gazette,* revoke a direction referred to in sub-section (3).

**(6)** A revocation under sub-section (3) has effect from and including such date (which, except in the case of a revocation that may have the effect of

increasing the duty payable in respect of goods, may be a date earlier than the publication in the *Gazette* of the instrument containing the revocation) as is specified in the instrument.

**(7)** The provisions of sections 48 (other than paragraphs (1) (a) and (b) and sub-section (2)), 49, 49**a** and 50 of the *Acts Interpretation Act 1901* apply in relation to directions given under this section as if—

(a) references in those provisions to regulations were references to directions; and

(b) references in those provisions to the repeal of a regulation were references to the revocation of a direction.

**PART III—CONCESSIONAL RATES OF DUTY**

**Special concessional rates of duty**

**27. (1)** Subject to section 28, where an item in Part I of Schedule 4 applies to goods and the amount of duty applicable to the goods under that item is less than the amount of the duty ascertained in respect of the goods in accordance with Part II of this Act that, but for this section, would be payable in respect of the goods, then, subject to this section, the duty payable under Part II of this Act in respect of the goods is, in lieu of the amount that but for this section would be so payable, the amount of duty applicable to the goods under the item in Part I of Schedule 4 that applies to the goods or, if no duty is applicable to the goods under that item, no duty is payable in respect of the goods under Part II of this Act.

**(2)** If goods fall within 2 or more items in Part I of Schedule 4, the item in that Part that applies to the goods is the item under which no duty, or the least amount of duty, would be payable in respect of the goods or, if there are 2 or more such items, such one of the last-mentioned items as the Comptroller directs.

**(3)** For the purposes of sub-section (1), the amount of duty applicable to goods under an item in Part I of Schedule 4 is an amount of duty ascertained by reference to—

(a) except where paragraph (b), (c), (d), (e) or (f) applies—the rate of duty set out in column 3 of that Part in that item, being, in the case of goods that are the produce or manufacture of New Zealand or Papua New Guinea, that column as affected by sub-section (4);

(b) where the goods are the produce or manufacture of New Zealand and a rate of duty that applies in relation to New Zealand is set out in column 4 of that Part in that item—that rate of duty that applies in relation to New Zealand;

(c) where the goods are the produce or manufacture of Papua New Guinea and a rate of duty that applies in relation to Papua New Guinea is set out in column 4 of that Part in that item—that rate of duty that applies in relation to Papua New Guinea;

(d) where the goods are the produce or manufacture of a country that is a Forum Island Country or of a country that is, or of a place that is to be treated as, a Declared Preference Country or a Developing Country and a rate of duty that applies in relation to the country or place, and only one such rate, is set out in column 4 of that Part in that item—that rate of duty that applies in relation to that country or place;

(e) where the goods are the produce or manufacture of a country or place referred to in paragraph (d) and 2 or more rates of duty that apply in relation to the country or place are set out in column 4 of that Part in that item—whichever of those rates of duty would be the rate under which no duty, or the least amount of duty, would be payable in respect of the goods; or

(f) where the goods are the produce or manufacture of Canada and a rate of duty that applies in relation to Canada is set out in column 4 of that Part in that item—that rate of duty that applies in relation to Canada.

**(4)** For the purposes of the application of this section in relation to New Zealand or Papua New Guinea, the word “Free”—

(a) shall be deemed to be substituted for each rate of duty, other than the word “Free”, set out in column 3 of Part I of Schedule 4; and

(b) shall be deemed to be set out in that column in every item in which no rate of duty is set out in that column.

**Application of sub-section 27 (1)**

**28. (1)** Sub-section 27 (1) does not apply in respect of goods that are intended for the use of a person to whom item 5 or item 6 in Part I of Schedule 4 applies where any other goods of the same kind, or of a similar kind, that have been imported into Australia were, at the time when they were entered for home consumption, intended for the use of the person and the Minister, by instrument in writing, declares that, in his opinion, the reasonable requirements of the person have adequately been met by the other goods.

**(2)** Sub-section 27 (1) does not apply in respect of goods for the use of a person to whom item 5 or item 6 in Part I of Schedule 4 applies unless—

(a) the person for whose use the goods are intended agrees that, if the goods are sold or otherwise disposed of in Australia or in an external Territory within 2 years after the date of entry of the goods for home consumption, he will pay to the Commonwealth an amount equal to so much (if any) as the Minister determines of the duty that, but for that item, would have been payable in respect of the goods; and

(b) where the person so entering into an agreement has previously entered into a similar agreement in relation to any other goods and has committed a breach of that last-mentioned agreement—the person complies with such conditions (if any) as the Minister, by instrument in writing, determines (which may include a condition that the person

give security, satisfactory to the Minister, that he will comply with the first-mentioned agreement).

(3) Where the Minister is of opinion that a country does not grant in relation to Australia exemptions from duties of customs corresponding with the exemptions having effect in relation to that country by virtue of item 5 or item 6 in Part I of Schedule 4, he may, by instrument in writing published in the *Gazette,* direct that that item shall not apply in relation to that country except to such extent (if any) as is specified in the instrument.

**Substituted concessional rates of duty**

**29. (1)** Subject to sub-section (5), where an item in Part II of Schedule 4 applies to goods, the duty payable under Part II of this Act in respect of the goods is, in lieu of the amount that but for this section would be so payable, the amount of duty applicable to the goods under the item in Part II of Schedule 4 that applies to the goods or, if no duty is applicable to the goods under that item, no duty is payable in respect of the goods under Part II of this Act.

**(2)** An item in Part II of Schedule 4 applies to goods if—

(a) the tariff classification in Schedule 3 that applies to the goods is specified in column 2 of that item; and

(b) the goods are included in the class of goods specified in column 3 of that item.

**(3)** For the purposes of sub-section (1), the amount of duty applicable to goods under an item in Part II of Schedule 4 is an amount of duty ascertained by reference to—

(a) except where paragraph (b), (c), (d), (e) or (f) applies—the rate of duty set out in column 4 of that Part in that item, being, in the case of goods that are the produce or manufacture of New Zealand or Papua New Guinea, that column as affected by sub-section (4);

(b) where the goods are the produce or manufacture of New Zealand and a rate of duty that applies in relation to New Zealand is set out in column 5 of that Part in that item—that rate of duty that applies in relation to New Zealand;

(c) where the goods are the produce or manufacture of Papua New Guinea and a rate of duty that applies in relation to Papua New Guinea is set out in column 5 of that Part in that item—that rate of duty that applies in relation to Papua New Guinea;

(d) where the goods are the produce or manufacture of a country that is a Forum Island Country or of a country that is, or of a place that is to be treated as, a Declared Preference Country or a Developing Country and a rate of duty that applies in relation to the country or place, and only one such rate, is set out in column 5 of that Part in that item—that rate of duty that applies in relation to that country or place;

(e) where the goods are the produce or manufacture of a country or place referred to in paragraph (d) and 2 or more rates of duty that apply in relation to the country or place are set out in column 5 of that Part in that item—whichever of those rates of duty would be the rate under which no duty, or the least amount of duty, would be payable in respect of the goods; or

(f) where the goods are the produce or manufacture of Canada and a rate of duty that applies in relation to Canada is set out in column 5 of that Part in that item—that rate of duty that applies in relation to Canada.

**(4)** For the purposes of the application of this section in relation to New Zealand or Papua New Guinea, the word “Free”—

(a) shall be deemed to be substituted for each rate of duty, other than the word “Free”, set out in column 4 of Part II of Schedule 4; and

(b) shall be deemed to be set out in that column in every item in which no rate of duty is set out in that column.

**(5)** This section does not apply in relation to goods to which section 27 applies.

**PART IV—MISCELLANEOUS**

**Temporary rates of duty.**

**30. (1)** Where—

(a) a rate of duty set out in column 3 or column 4 of Schedule 3 or in column 4 of Schedule 5 in relation to any goods is referred to in that column as a temporary duty;

(b) the imposition of the duty was specified by the Minister in a notice published in the *Gazette* in pursuance of sub-section 30b (3) of the *Industries Assistance Commission Act 1973* as assistance that had commenced to be provided to an industry; and

(c) the Minister has received a report of the Industries Assistance Commission—

(i) in pursuance of a reference to that Commission that, by virtue of section 30c of the *Industries Assistance Commission Act 1973,* was required to be made to the Commission forthwith after assistance consisting of or including that duty commenced to be provided to an industry; or

(ii) in pursuance of a request by the Minister under section 30e of that Act in relation to assistance to an industry consisting of or including that duty,

the rate ceases to operate at the expiration of the period of 3 months commencing on the date on which the Minister received the report referred to in paragraph (c).

**(2)** For the purposes of sub-section (1), a notification by the Minister in the *Gazette* under sub-section 30f (3) of the *Industries Assistance Commission Act 1973* of the fact that he received the report of the Industries Assistance Commission in pursuance of a particular reference or request and of the date upon which he received that report is conclusive evidence of the matters so notified.

**(3)** The reference in paragraph (1) (b) to the imposition of a duty shall be read as including a reference to—

(a) the tabling in the Parliament of a proposal for a Customs Tariff alteration to impose that duty; and

(b) the publication in the *Gazette,* in pursuance of section 273ea of the *Customs Act 1901, of* a notice of intention to propose a Customs Tariff alteration to impose that duty.

**(4)** In this section, “Minister” means the Minister administering the *Industries Assistance Commission Act 1973.*

**Duty where goods consist of certain containers and certain contents**

**31.** Where—

(a) goods consist of a container and the contents of the container;

(b) those contents would, if they were manufactured or produced in Australia, be subject to duty of Excise under the *Excise Tariff Act 1921; and*

(c) by virtue of the Rules for the Interpretation of Schedule 3 set out in Schedule 2, the tariff classification in Schedule 3 that applies to the goods is the tariff classification in Schedule 3 that would apply to the container if it were imported separately,

the duty in respect of the goods shall be an amount equal to the sum of the amount of the duty (if any) that would be payable in respect of the container if it were imported separately and the amount of the duty (if any) that would be payable in respect of the contents if they were imported separately.

**Repeal**

**32.** **(1)** The Acts referred to in Schedule 6 are repealed.

**(2)** Notwithstanding that goods were imported into Australia before the commencing date, duties of Customs are not payable under an Act repealed by this Act in respect of those goods if duties of Customs are imposed on those goods by section 18.

**(3)** Where—

(a) by reason of section 132 of the *Customs Act 1901,* the rates of duty in respect of goods on which duty is imposed by section 18 of this Act, being goods entered for home consumption more than once, is the rate in force when the goods were first entered for home consumption; and

(b) the goods were first entered for home consumption before the commencing date,

the duty imposed by section 18 of this Act on the goods is the duty that would have been applicable in respect of them if this Act had not been enacted.

**(4)** The Acts repealed by sub-section (1) as in force immediately before the commencing date shall be deemed to have been amended in accordance with the Customs Tariff Proposals introduced into the House of Representatives after 18 February 1982 and before 7 May 1982.

**SCHEDULE 1** Section 14

CLASSES OF COUNTRIES AND PLACES IN RELATION TO WHICH SPECIAL RATES APPLY

PART I

FORUM ISLAND COUNTRIES

**Countries that are Forum Island Countries**

|  |  |
| --- | --- |
| Column 1 | Column 2 |
| Country | Abbreviation |
| Cook Islands | COOK |
| Fiji |  |
| Kiribati, Republic of | KIRI |
| Nauru, Republic of  Niue | NAUR |
|
| Column 1 | Column 2 |
| Country | Abbreviation |
| Solomon Islands | SOLO |
| Tonga | TNGA |
| Tuvalu | TUVA |
| Vanuatu, Republic of | VANU |
| Western Samoa | WSAM |

PART II

DECLARED PREFERENCE COUNTRIES

DIVISION 1

**Countries that are Declared Preference Countries**

|  |  |  |
| --- | --- | --- |
| Column 1 | Column 2 | |
| Country | Abbreviation | |
| Bahamas | BAHA | |
| Barbados | BARB | |
| Belize | BELE | |
| Cyprus | CYPR | |
| Dominica | DMCA | |
| Fiji |  | |
| Gambia, The | GAMB | |
| Ghana | GHAN | |
| Grenada | GNDA | |
| Guyana | GUYA | |
| Jamaica | JMCA | |
| Kenya | KENY | |
| Kiribati, Republic of | KIRI | |
| Malaysia | MLAY | |
| Maldives, Republic of | MLDV | |
| Malta | MLTA | |
| Column 1 | | Column 2 | |
| Country | | Abbreviation | |
| Mauritius | | MAUS | |
| Nigeria | | NGRA | |
| St Lucia | | STLU | |
| St Vincent and Grenadines | | STVI | |
| Seychelles Republic | | SEYC | |
| Sierra Leone | | SLEO | |
| Singapore, Republic of | | SING | |
| Solomon Islands | | SOLO | |
| Sri Lanka, Democratic Socialist Republic of | | SRIL | |
|
| Tanzania | | TANZ | |
| Tonga | | TNGA | |
| Trinidad and Tobago | | TRIN | |
| Tuvalu | | TUVA | |
| Uganda | | UGAN | |

DIVISION 2

**Places treated as Declared Preference Countries**

|  |  |  |
| --- | --- | --- |
| Column 1 | | Column 2 |
| Place | | Abbreviation |
| Antigua | | AGUA |
| Bermuda | | BMDA |
| British Indian Ocean Territory | | BIOT |
| British Virgin Islands | | BVIR |
| Brunei | | BRUN |
| Cayman Islands | | CAYM |
| Falkland Islands and Dependencies | | FALK |
| Column 1 | Column 2 | |
| Place | Abbreviation | |
| Gibraltar | GIBR | |
| Hong Kong | HONG | |
| Montserrat | MONT | |
| Pitcairn Island | PITC | |
| St Christopher-Nevis-Anguilla | STCH | |
| St Helena | STHE | |
| Turks and Caicos Islands | TRCA | |

**SCHEDULE 1**—continued

PART III

DEVELOPING COUNTRIES DIVISION 1

**Countries that are Developing Countries**

|  |  |
| --- | --- |
| Column 1  Country | Column 2  Abbreviation |
| Afghanistan | AFGH |
| Albania | ALBA |
| Algeria | ALGR |
| Angola | ANGO |
| Argentina | ARGE |
| Bahrain | BHRN |
| Bangladesh | BADE |
| Benin | BENR |
| Bhutan | BHUT |
| Bolivia | BOLI |
| Botswana | BOTS |
| Brazil | BRAZ |
| Bulgaria | BULG |
| Burma, Socialist Republic of the Union of | BURM |
| Burundi | BRND |
| Cameroon, United Republic of | FCAM |
| Cape Verde | CVER |
| Central African Republic | CAE |
| Chad |  |
| Chile | CHLE |
| China, People’s Republic of | CHIN |
| Columbia | COMB |
| Comoros, Republic of the | CMRO |
| Congo, People’s Republic of | COBR |
| Costa Rica | COST |
| Cuba |  |
| Djibouti, Republic of | DJIB |
| Dominican Republic | DOMI |
| Ecuador | ECUA |
| Egypt, Arab Republic of | EGYP |
| El Salvador | SALV |
| Equatorial Guinea, Republic of | EGUI |
| Ethiopia | ETHI |
| Gabon | GABO |
| Guatemala | GMLA |
| Guinea | GUIN |
| Guinea Bissau, Republic of | BGUI |
| Haiti | HAIT |
| Honduras, Republic of | HDRS |
| India | INIA |
| Indonesia | INDO |
| Iran | PSIA |
| Iraq |  |
| Israel | ISRA |
| Ivory Coast | IVOR |
| Jordan | JORD |
| Kampuchea, Democratic | KAMP |
| Korea, Democratic People’s Republic of | KRDR |
| Korea, Republic of | RKOR |
| Kuwait | KUWA |
| Laos, People’s Democratic Republic | LAOS |
| Lebanon | LEBA |
| Column 1  Country | Column 2  Abbreviation |
| Lesotho | LESO |
| Liberia | LIBE |
| Libyan Arab Jamahiriya | LBYA |
| Madagascar, Democratic Republic of | MASY |
| Malawi | MLWI |
| Mali |  |
| Mauritania | MRTN |
| Mexico | MEXI |
| Mongolia | MNGL |
| Morocco | MORO |
| Mozambique | MOZA |
| Nepal | NEPA |
| Nicaragua | NICA |
| Niger | NIGE |
| Northern Marianas | TTPI |
| Oman |  |
| Pakistan | PAKI |
| Panama | PNMA |
| Paraguay | PRGY |
| Peru |  |
| Philippines | PHIL |
| Portugal | PORT |
| Qatar | QATA |
| Romania | ROUM |
| Rwanda | RWAN |
| Sao Tome and Principe, Democratic Republic of | SAOT |
| Saudi Arabia | SAUD |
| Senegal | SENE |
| Somali Democratic Republic. | SOML |
| Sudan | SUDA |
| Suriname | SRNM |
| Swaziland | SWZI |
| Syrian Arab Republic | SYRI |
| Thailand | THAI |
| Togo |  |
| Tunisia | TUNI |
| Turkey | TURK |
| United Arab Emirates (Abu Dhabi, Dubai, Sharjah, Ajman, Umm al Qaiwain, Fujairah, Ras Al Khaimah) | UAEM |
| Upper Volta, Republic of | VOLT |
| Uruguay | URUG |
| Venezuela | VENZ |
| Vietnam, Socialist Republic of | VIET |
| Yemen Arab Republic  Yemen, People’s Democratic Republic of | ARYE  PYEM |
| Yugoslavia | YUGO |
| Zaire. Republic of | ZAIR |
| Zambia | ZMBA |
| Zimbabwe | ZIMB |

**SCHEDULE 1**—continued

DIVISION 2

**Places Treated as Developing Countries**

|  |  |  |
| --- | --- | --- |
| Column 1  Place | Column 2  Abbreviation | |
| American Samoa | SAMO | |
| French Polynesia | PLYN | |
| Guam |  | |
| Johnston Island | JSIS | |
| Macao | MACA | |
| Midway Islands | MIDW | |
| Netherlands Antilles | ANTI | |
| New Caledonia | NCAL | |
| St Pierre and Miquelon | PIER | |
| Column 1  Place | | Column 2  Abbreviation | |
| Taiwan Province | | TAIW | |
| Tokelau Islands | | TOKI | |
| Trust Territory of the Pacific Islands | | TTPI | |
| Virgin Islands of the United States | | VIRG | |
| Wake Island | | WAKE | |
| Wallis and Futuna Islands | | WALL | |
| Western Sahara | | SARA | |

————————

**SCHEDULE 2** Section 17

RULES FOR THE INTERPRETATION OF SCHEDULE 3

1. (1) The titles of Divisions, Chapters and Sub-chapters in Schedule 3 are provided for reference only, and shall not be used for the purpose of interpreting that Schedule.

(2) For the purpose of ascertaining whether goods fall within an item, sub-item, paragraph or sub-paragraph or whether an item, sub-item, paragraph or sub-paragraph applies to goods, regard shall, subject to sub-rules (3), (4) and (5), be had to the terms of items (including sub-items, paragraphs and sub-paragraphs) and of notes to Divisions and Chapters and, except where those terms otherwise require, to rules 2, 3 and 4.

(3) For the purpose of ascertaining whether goods fall within an item or whether an item applies to goods, regard shall not be had to the terms of any sub-item.

(4) For the purpose of ascertaining whether goods fall within a sub-item or whether a sub-item applies to goods, regard shall not be had to the terms of any paragraph.

(5) For the purpose of ascertaining whether goods fall within a paragraph or whether a paragraph applies to goods, regard shall not be had to the terms of any sub-paragraph.

2. (1) A reference in an item (including a reference in a sub-item, paragraph or sub-paragraph) to goods of a particular kind shall be read as including a reference to—

(a) goods that are imported in an incomplete or in an unfinished state but have the essential character of goods of that kind; and

(b) goods that are imported in an unassembled or in a disassembled state but, if assembled, would be goods of that kind or would be goods to which paragraph (a) applies.

(2) A reference in an item (including a reference in a sub-item, paragraph or sub-paragraph) to a material or substance shall be read as including a reference to a mixture or combination of that material or substance with another material or substance or with other materials or substances.

(3) A reference in an item (including a reference in a sub-item, paragraph or sub-paragraph) to goods consisting of a specified material or substance shall be read as a reference to goods consisting wholly or partly of that material or substance.

(4) For the purpose of ascertaining whether an item, sub-item, paragraph or sub-paragraph applies to goods that consist of more than one material or substance, regard shall be had to the principles set out in rule 3.

3. (1) Where, for any reason, goods fall within 2 or more items, 2 or more sub-items of an item, 2 or more paragraphs of a sub-item or 2 or more sub-paragraphs of a paragraph, the item, sub-item, paragraph or sub-paragraph, as the case may be, that applies to the goods shall, subject to sub-rule (3), be ascertained in accordance with the following principles:

(a) If one of the items, sub-items, paragraphs or sub-paragraphs, as the case may be, provides a more specific description of the goods than any other of the items, sub-items, paragraphs or sub-paragraphs, that first-mentioned item, sub-item, paragraph or sub-paragraph, as the case may be, applies to the goods.

**SCHEDULE 2**—continued

(b) if—

(i) the item, sub-item, paragraph or sub-paragraph that applies to the goods cannot be ascertained in accordance with paragraph (a);

(ii) the goods are—

(A) mixtures;

(B) composite goods consisting of different materials or made up of different components; or

(C) put up in sets; and

(iii) one material or component gives to the goods their essential character, the goods shall be taken to consist of that material or component.

(c) If the item, sub-item, paragraph or sub-paragraph that applies to the goods cannot be ascertained in accordance with paragraph (a) or paragraph (b) the item, sub-item, paragraph or sub-paragraph, as the case may be, that applies to the goods is that item, sub-item, paragraph or sub-paragraph that occurs last in Schedule 3 among those items, sub-items, paragraphs or sub-paragraphs, which equally merit consideration when determining the item, sub-item, paragraph or sub-paragraph, as the case may be, that applies to the goods.

(2) For the purpose of sub-paragraph (1) (b) (ii), goods put up in sets shall be taken to mean goods which—

(a) consist of products or articles having independent or complementary uses, grouped together for meeting a specific need or carrying out a specific activity; and

(b) are put up in retail packings.

(3) Where—

(a) for any reason, goods fall within 2 or more sub-items of an item, 2 or more paragraphs of a sub-item or 2 or more sub-paragraphs of a paragraph; and

(b) there is included in the sub-items, paragraphs or sub-paragraphs within which the goods fall any by-law sub-item, by-law paragraph or by-law sub-paragraph,

the sub-item, paragraph or sub-paragraph, as the case may be, that applies to the goods is that under which no duty, or the least amount of duty, is payable in respect of the goods or, if there are 2 or more sub-items, paragraphs or sub-paragraphs under which no duty, or the least amount of duty, as the case may be, is payable, that one of those sub-items, paragraphs or sub-paragraphs that occurs first in Schedule 3.

(4) For the purposes of sub-rule (3) a sub-item shall be deemed to be a by-law sub-item, a paragraph shall be deemed to be a by-law paragraph, and a sub-paragraph shall be deemed to be a by-law sub-paragraph, if it is expressed to apply to goods, or to a class or kind of goods, as prescribed by by-law.

4. Where goods do not fall within any item, the item that applies to the goods is the item that applies to the goods that are most akin to those goods.

**————————**

**SCHEDULE 3** Sections 19 to 23

GENERAL AND SPECIAL RATES OF DUTY

**DIVISION 1**

LIVE ANIMALS; ANIMAL PRODUCTS

**CHAPTER 1**

LIVE ANIMALS

CHAPTER NOTES

1. A reference in this Chapter to live animals includes all live animals other than:

(a) fish, crustaceans and molluscs falling within 03.01 or 03.03;

(b) microbial cultures and other goods falling within 30.02; or

(c) animals falling within 97.08.

2. A reference in this Chapter to a particular genus or species of animals shall be read as including a reference to the young of that genus or species.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 01.01 | \* LIVE HORSES, ASSES, MULES AND HINNIES | | 2% | DC: Free |
| 01.02 | \* LIVE ANIMALS OF THE BOVINE SPECIES | | 2% | DC: Free |
| 01.03 | \* LIVE SWINE | | Free | .. |
| 01.04 | \* LIVE SHEEP AND GOATS | | Free | .. |
| 01.05 | \* LIVE POULTRY (FOWLS, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS) | | Free | .. |
| 01.06 | \* OTHER LIVE ANIMALS | | 2% | DC: Free |

**CHAPTER** **2**

MEAT AND EDIBLE MEAT OFFALS

CHAPTER NOTE

The following goods do not fall within this Chapter:

(a) goods of a kind described in 02.01, 02.02, 02.03, 02.04 or 02.06 that are unfit or unsuitable for human consumption;

(b) guts, bladders or stomachs of animals falling within 05.04;

(c) animal blood falling within 05.15;

(d) animal fat (other than goods falling within 02.05) falling within Chapter 15.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General rate | Special rate |
| 02.01 | \* MEAT AND EDIBLE OFFALS OF ANIMALS FALLING WITHIN 01.01, 01.02, 01.03 OR 01.04, FRESH, CHILLED OR FROZEN | | Free | .. |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 02.02 | \* DEAD POULTRY (FOWLS, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS) AND EDIBLE OFFALS THEREOF (EXCEPT LIVER), FRESH, CHILLED OR FROZEN | |  | Free | .. |
| 02.03 | \* POULTRY LIVER, FRESH, CHILLED, FROZEN, SALTED OR IN BRINE | |  | Free | .. |
| 02.04 | \* OTHER MEAT AND EDIBLE MEAT OFFALS, FRESH, CHILLED OR FROZEN | |  | 2% | DC: Free |
| 02.05 | \* PIG FAT FREE OF LEAN MEAT AND POULTRY FAT (NOT RENDERED OR SOLVENT-EXTRACTED), FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED | |  | Free | .. |
| 02.06 | \* MEAT AND EDIBLE MEAT OFFALS (EXCEPT POULTRY LIVER), SALTED, IN BRINE, DRIED OR SMOKED | |  | Free | .. |

**CHAPTER 3**

FISH, CRUSTACEANS AND MOLLUSCS

CHAPTER NOTE

The following goods do not fall within this Chapter:

(a) marine mammals falling within 01.06, and meat thereof falling within 02.04 or 02.06;

(b) dead fish (including livers and roes thereof) and dead crustaceans and molluscs, being goods falling within Chapter 5, that are unfit or unsuitable for human consumption by reason of either their species or their condition;

(c) caviar and caviar substitutes falling within 16.04.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 03.01 | \* FISH, FRESH (LIVE OR DEAD), CHILLED OR FROZEN | |  | Free | .. |
| 03.02 | \* FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS | |  | Free | .. |
| 03.03 | \* CRUSTACEANS AND MOLLUSCS, WHETHER IN SHELL OR NOT, FRESH (LIVE OR DEAD), CHILLED, FROZEN, SALTED, IN BRINE OR DRIED; CRUSTACEANS, IN SHELL, SIMPLY BOILED IN WATER | |  | Free | .. |

**SCHEDULE 3**—continued

**CHAPTER 4**

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

CHAPTER NOTES

1. In this Schedule, “milk” means full cream milk, skimmed milk, butter milk, whey, curdled milk, kephir, yoghurt and other fermented or acidified milk.

2. For the purposes of 04.02—

(a) milk or cream put up in hermetically sealed cans shall be regarded as preserved; and

(b) milk or cream not put up in hermetically sealed cans shall not be regarded as preserved by reason only of being pasteurised, sterilised or peptonised.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 04.01 | \* MILK AND CREAM, FRESH, NOT CONCENTRATED OR SWEETENED | |  | Free | .. |
| 04.02 | \* MILK AND CREAM, PRESERVED, CONCENTRATED OR SWEETENED | |  | $0.05/kg | .. |
| 04.03 | \* BUTTER | |  | $0.10/kg | .. |
| 04.04 | \* CHEESE AND CURD: | |  |  |  |
| 04.04.1 | - Cheese which, in the opinion of the Collector, is cheese of a following type:  (a) surface-ripened soft cheese having—  (i) a fat content in the dry matter of not less than 50% by weight; and  (ii) a moisture content of not less than 65% by weight of the non-fatty matter,  but not including cheese having mould distributed throughout its interior;  (b) cheese made wholly from goats’ milk, other than fetta and kasseri;  (c) stilton cheese;  (d) roquefort cheese | |  | Free | .. |
| 04.04.9 | - Other | |  | $0.096/kg | FI: Free |
| 04.05 | \* BIRDS’ EGGS AND EGG YOLKS, FRESH, DRIED OR OTHERWISE PRESERVED, SWEETENED OR NOT | |  | $0.12/kg | DC: Free |
| 04.06 | \* NATURAL HONEY | |  | 2% | DC: Free |
| 04.07 | \* EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT FALLING WITHIN ANY OTHER ITEM | |  | 2% | DC: Free |

**CHAPTER 5**

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) edible products (other than guts, bladders or stomachs of animals, whether whole or in pieces, or animal blood, whether liquid or dried);

(b) hides and skins including furskins (other than goods falling within 05.05 or 05.07 and parings and similar waste of raw hides or skins falling within 05.15);

(c) animal textile materials (other than horsehair and horsehair waste) falling within Division 11;

(d) prepared knots or tufts for broom or brush making falling within 96.01.

**SCHEDULE 3**—continued

2. For the purposes of 05.01, the sorting of hair by length that does not result in the root ends and tip ends respectively being arranged together shall be deemed not to constitute working.

3. For the purposes of this Schedule, elephant, mammoth, mastodon, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals shall be deemed to be ivory.

4. In this Schedule, “horsehair” means hair of the manes or tails of equine or bovine animals.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 05.01 | \* HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR | |  | 2% | DC: Free |
| 05.02 | \* PIGS’, HOGS’ AND BOARS’ BRISTLES OR HAIR; BADGER HAIR AND OTHER HAIR FOR MAKING BRUSHES; WASTE OF SUCH BRISTLES AND HAIR | |  | 2% | DC: Free |
| 05.03 | \* HORSEHAIR AND HORSEHAIR WASTE, WHETHER OR NOT PUT UP ON A LAYER OR BETWEEN TWO LAYERS OF OTHER MATERIAL | |  | 20% | DC: 15% |
| 05.04 | \* GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF | |  | Free |  |
| 05.05 | \* FISH WASTE | |  | 2% | DC: Free |
| 05.06 | .. | |  |  |  |
| 05.07 | \* SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS | |  | 2% | DC: Free |
| 05.08 | \* BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE OF THESE PRODUCTS | |  | 2% | DC: Free |
| 05.09 | \* IVORY, TORTOISE-SHELL, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED (BUT NOT CUT TO SHAPE), AND WASTE AND POWDER OF THESE PRODUCTS; WHALEBONE AND THE LIKE, UNWORKED OR SIMPLY PREPARED (BUT NOT CUT TO SHAPE), AND HAIR AND WASTE OF THESE PRODUCTS | |  | 2% | DC: Free |
| 05.10 | .. | |  |  |  |
| 05.11 | .. | |  |  |  |
| 05.12 | \* CORAL AND SIMILAR SUBSTANCES, UNWORKED OR SIMPLY PREPARED (BUT NOT OTHERWISE WORKED); SHELLS, UNWORKED OR SIMPLY PREPARED (BUT NOT CUT TO SHAPE); POWDER AND WASTE OF SHELLS | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 05.13 | \* NATURAL SPONGES | |  | 2% | DC: Free |
| 05.14 | \* AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; ANIMAL PRODUCTS, FRESH, CHILLED OR FROZEN, OR OTHERWISE PROVISIONALLY PRESERVED, OF A KIND USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS | |  | 2% | DC: Free |
| 05.15 | \* ANIMAL PRODUCTS NOT FALLING WITHIN ANY OTHER ITEM; DEAD ANIMALS UNFIT FOR HUMAN CONSUMPTION | |  | 2% | DC: Free |

**DIVISION 2**

VEGETABLE PRODUCTS

**CHAPTER 6**

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

CHAPTER NOTES

1. (1) Goods do not fall within this Chapter unless they are goods (including live trees and seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use.

(2) Potatoes, onions, shallots, garlic and other goods falling within Chapter 7 do not fall within this Chapter.

2. A reference in 06.03 or 06.04 to goods of any kind shall be read as including a reference to bouquets, floral baskets, wreaths and similar articles wholly or partly made of goods of that kind.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 06.01 | \* BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER | |  | 2% | DC: Free |
| 06.02 | \* OTHER LIVE PLANTS, INCLUDING TREES, SHRUBS, BUSHES, ROOTS, CUTTINGS AND SLIPS | |  | 2% | DC: Free |
| 06.03 | \* CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED | |  | Free | .. |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 06.04 | \* FOLIAGE, BRANCHES AND OTHER PARTS (OTHER THAN FLOWERS OR BUDS) OF TREES, SHRUBS, BUSHES AND OTHER PLANTS, AND MOSSES, LICHENS AND GRASSES, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED | |  | 2% | DC: Free |
|  |
|  |
|  |
|  |
|  |
|  |

**CHAPTER 7**

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

CHAPTER NOTES

1. (1) Subject to note 2, in 07.01, 07.02 and 07.03, “vegetables” includes edible mushrooms, truffles, olives, capers, tomatoes, potatoes, salad beetroot, cucumbers, gherkins, marrows, pumpkins, aubergines, sweet peppers, fennel, parsley, chervil, tarragon, cress, sweet marjoram (*Majorana hortensis* or *Origanum majorana*)*,* horse-radish and garlic.

(2) Goods falling within 07.04 includes all dried, dehydrated or evaporated vegetables of the kinds falling within 07.01, 07.02 and 07.03, other than dried leguminous vegetables, shelled, falling within 07.05.

2. The following goods do not fall within this Chapter:

(a) ground sweet peppers falling within 09.04;

(b) flours of the dried leguminous vegetables of 07.05 falling within 11.04;

(c) flour, meal and flakes of potato falling within 11.05.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General rate | Special rate |
| 07.01 | \* VEGETABLES, FRESH OR CHILLED: | |  |  |
| 07.01.1 | - Potatoes | | 10% | .. |
| 07.01.2 | - Mushrooms and truffles | | 25% | .. |
| 07.01.3 | - Green olives | | 15% | .. |
| 07.01.4 | - Olives, NSA | | Free | .. |
| 07.01.9 | - Other | | 2% | DC: Free |
| 07.02 | \* VEGETABLES (WHETHER OR NOT COOKED), PRESERVED BY FREEZING: | |  |  |
| 07.02.1 | - Potatoes | | 20% | .. |
| 07.02.2 | - Mushrooms | | 25% | .. |
| 07.02.9 | - Other | | Free | .. |
| 07.03 | \* VEGETABLES PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS, BUT NOT SPECIALLY PREPARED FOR IMMEDIATE CONSUMPTION: | |  |  |
| 07.03.1 | - Capers | | Free | .. |
| 07.03.2 | - Green olives: | |  |  |
| 07.03.21 | -- In packs of 5 kg or more | | 5% | .. |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 07.03.22 | - In packs of less than 5 kg | |  | 15% |  |
| 07.03.3 | - Olives, NSA | |  | 2% | DC: Free |
| 07.03.9 | - Other | |  | $0.04/kg drained weight | FI: Free  DPC: $0.034/kg drained weight |
| 07.04 | \* DRIED, DEHYDRATED OR EVAPORATED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED: | |  |  |  |
| 07.04.1 | - Potatoes | |  | 50% |  |
| 07.04.2 | - Mushrooms | |  | 25% | FI: Free |
| 07.04.3 | - Tomatoes | |  | $1/kg | FI: Free |
| 07.04.4 | - Herbs, in packs not exceeding 500 g | |  | 15% | DC: 10% |
| 07.04.5 | - Herbs, NSA | |  | Free | .. |
| 07.04.9 | - Other | |  | $0.40/kg | FI: Free |
| 07.05 | \* DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT: | |  |  |  |
| 07.05.1 | - Beans of the species *Phaseolus vulgaris:* | |  |  |  |
| 07.05.11 | - - For cultivation | |  | $0.10/kg | .. |
| 07.05.19 | - - Other | |  | 25% | .. |
| 07.05.2 | - Beans, NSA, and peas, pricked, slit or subjected to any similar process designed to facilitate dehydration and subsequent hydration | |  | $0.40/kg | .. |
| 07.05.9 | - Other | |  | 2% | DC: Free |
| 07.06 | \* MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKES, SWEET POTATOES AND OTHER SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH OR DRIED, WHOLE OR SLICED; SAGO PITH | |  | 2% | DC: Free |

**CHAPTER 8**

EDIBLE FRUITS AND NUTS; PEEL OF MELONS OR CITRUS FRUITS

CHAPTER NOTES

1. Inedible fruits and inedible nuts do not fall within this Chapter.

2. For the purposes of this Chapter, goods shall not be deemed to have ceased to be fresh by reason only that they have been chilled.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 08.01 | \* DATES, BANANAS, COCONUTS, BRAZIL NUTS, CASHEW NUTS, PINEAPPLES, AVOCADOS, MANGOES, GUAVAS AND MANGO-STEENS, FRESH OR DRIED, SHELLED OR NOT | |  | Free | .. |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 08.02 | \* CITRUS FRUITS, FRESH OR DRIED | |  | 2% | DC: Free |
| 08.03 | \* FIGS, FRESH OR DRIED | |  | Free | .. |
| 08.04 | \* GRAPES, FRESH OR DRIED | |  | $0.20/kg | .. |
| 08.05 | \* NUTS NOT FALLING WITHIN 08.01, FRESH OR DRIED, SHELLED OR NOT: | |  |  |  |
| 08.05.1 | - Almonds | |  | 12% | .. |
| 08.05.9 | - Other | |  | Free | .. |
| 08.06 | \* APPLES, PEARS AND QUINCES, FRESH | |  | 2% | DC: Free |
| 08.07 | \* STONE FRUIT, FRESH | |  | 2% | DC: Free |
| 08.08 | \* BERRIES, FRESH | |  | 2% | DC: Free |
| 08.09 | \* OTHER FRUIT, FRESH: | |  |  | .. |
| 08.09.1 | - Passionfruit pulp | |  | 10% | PNG: 10% |
| 08.09.9 | - Other | |  | Free | .. |
| 08.10 | \* FRUIT (WHETHER OR NOT COOKED), PRESERVED BY FREEZING, NOT CONTAINING ADDED SUGAR: | |  |  |  |
| 08.10.1 | - Passionfruit pulp | |  | 10% | PNG: 10% |
| 08.10.2 | - Strawberries | |  | 5% | DC: Free |
| 08.10.9 | - Other | |  | 2% | DC: Free |
| 08.11 | \* FRUIT PROVISIONALLY PRESERVED BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER, IN OTHER PRESERVATIVE SOLUTIONS OR IN ANY OTHER MANNER, BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION: | |  |  |  |
| 08.11.1 | - Passionfruit pulp | |  | 10% | PNG: 10% |
| 08.11.9 | - Other | |  | 2% | DC: Free |
| 08.12 | \* FRUIT, DRIED, NOT FALLING WITHIN 08.01, 08.02, 08.03, 08.04 OR 08.05: | |  |  |  |
| 08.12.1 | - Lychees | |  | 10% | DC: Free |
| 08.12.9 | - Other | |  | 10% | FI: Free |
| 08.13 | \* PEEL OF MELONS AND CITRUS FRUITS, FRESH, FROZEN, DRIED, OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS | |  | 2% | DC: Free |

**CHAPTER 9**

COFFEE, TEA, MATE AND SPICES

CHAPTER NOTES

1. (1) Subject to sub-note (2), where a mixture of goods contains only goods that fall within an item or items in items 09.04 to 09.10 (inclusive)—

(a) if the mixture consists of goods falling within the same item—the mixture falls within that item; or

(b) in any other case—the mixture falls within 09.10.

**SCHEDULE 3**—continued

(2) For the purposes of this note, the presence, in a mixture of goods, of goods falling within an item other than one of the items referred to in sub-note (1) shall be disregarded if the removal of the goods from the mixture would leave the essential character of the mixture unchanged.

2. The following goods do not fall within this Chapter:

(a) unground sweet peppers falling within Chapter 7;

(b) Cubeb pepper (*Piper cubeba*)and other goods. falling within 12.07;

(c) mixtures containing goods falling within an item referred to in note 1 and other goods—

(i) not falling within such an item; and

(ii) the removal of which from the mixture would change the essential character of the mixture;

(d) mixed condiments and mixed seasonings falling within 21.04.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General rate | Special rate |
| 09.01 | \* COFFEE, WHETHER OR NOT ROASTED OR FREED OF CAFFEINE; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION: | |  |  |
| 09.01.1 | - As prescribed by by-law | | 2% | DC: Free |
| 09.01.9 | - Other | | $0.07/kg | .. |
| 09.02 | \* TEA | | Free | .. |
| 09.03 | \* MATE | | Free | .. |
| 09.04 | \* PEPPER OF THE GENUS PIPER;  PIMENTO OF THE GENUS CAPSICUM OR THE GENUS PIMENTA | | Free | .. |
| 09.05 | \* VANILLA | | Free | .. |
| 09.06 | \* CINNAMON AND CINNAMON-TREE FLOWERS | | Free | .. |
| 09.07 | \* CLOVES (WHOLE FRUIT, CLOVES AND STEMS) | | Free | .. |
| 09.08 | \* NUTMEG, MACE AND CARDAMOMS | | Free | .. |
| 09.09 | \* SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN, CARAWAY AND JUNIPER | | Free | .. |
| 09.10 | \* THYME, SAFFRON AND BAY LEAVES; OTHER SPICES: | |  | .. |
| 09.10.1 | - Dry ginger | | $0.60/kg, less 50% | FI: Free |
| 09.10.9 | - Other | | Free | .. |

**CHAPTER 10**

CEREALS

CHAPTER NOTES

1. Grain, other than rice, that has been hulled or otherwise worked does not fall within this Chapter.

2. In this Chapter, “rice” means:

(a) unworked rice; or

(b) rice that has been husked, milled, polished, glazed, parboiled, converted or broken.

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General rate | Special rate |
| 10.01 | \* WHEAT AND MASLIN | | Free | .. |
| 10.02 | \* RYE | | 2% | DC: Free |
| 10.03 | \* BARLEY | | Free | .. |
| 10.04 | \* OATS | | Free | .. |
| 10.05 | \* MAIZE | | 2% | DC: Free |
| 10.06 | \* RICE | | 2% | DC: Free |
| 10.07 | \* BUCKWHEAT, MILLET, CANARY SEED AND GRAIN SORGHUM; OTHER CEREALS | | 2% | DC: Free |

**CHAPTER 11**

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

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) roasted malt put up as a coffee substitute falling within 09.01 or 21.02;

(b) flours and meal prepared for use as infants’ food or for dietetic or culinary purposes falling within 19.02;

(c) corn flakes and other goods falling within 19.05;

(d) pharmaceutical goods falling within Chapter 30;

(e) starches having the character of perfumery, cosmetics or toilet preparations falling within 33.06.

2. (1) Goods produced from the milling of a cereal of a kind specified in the table in this sub-note do not fall within this Chapter unless—

(a) the starch content of the dry product, determined by the modified Ewers polarimetric method, exceeds 45% by weight of dry product; and

(b) the ash content of the dry product does not exceed such percentage by weight of the dry product (excluding the weight of any added minerals) as is specified in that table in relation to the cereal.

|  |  |
| --- | --- |
| Cereal | Ash Content |
|  | Percentage |
| Wheat | 2.5 |
| Rye | 2.5 |
| Barley | 3.0 |
| Oats | 5.0 |
| Maize | 2.0 |
| Sorghum | 2.0 |
| Rice | 1.6 |
| Buckwheat | 4.0 |

(2) Flour made from a cereal of a kind specified in the table in sub-note (1) does not fall within 11.01 unless—

(a) in the case of flour made from maize or sorghum—not less than 90% by weight of the flour is capable of passing through a silk gauze, or man-made textile sieve, having an aperture size of 500 *μ*m; and

(b) in any other case—not less than 80% by weight of the flour is capable of passing through a silk gauze, or man-made textile sieve, having an aperture size of 315 *μ*m.

**SCHEDULE 3**—continued

(3) Goods excluded from 11.01 by the provisions of sub-note (2) fall within 11.02.

(4) Goods excluded from this Chapter by the provisions of sub-note (1) fall within 23.02.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 11.01 | \* CEREAL FLOURS | |  | $0.016/kg | FI: Free |
| 11.02 | \* CEREAL GROATS AND CEREAL MEAL; OTHER CEREAL GRAINS THAT HAVE BEEN ROLLED, FLAKED, POLISHED, PEARLED, KIBBLED OR SIMILARLY WORKED BUT HAVE NOT BEEN FURTHER PREPARED, EXCEPT RICE FALLING WITHIN 10.06; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND | |  | $0.005/kg | .. |
|  |
| 11.03 |  | |  |  |  |
| 11.04 | \* FLOUR OF THE DRIED LEGUMINOUS VEGETABLES FALLING WITHIN 07.05 OR OF THE FRUITS FALLING WITHIN CHAPTER 8; FLOUR AND MEAL OF SAGO AND OF ROOTS AND TUBERS FALLING WITHIN 07.06 | |  | 2% | DC: Free |
| 11.05  11.06  11.07 | \* FLOUR, MEAL AND FLAKES OF POTATO | |  | 50% |  |
| \* MALT, ROASTED OR NOT | |  | 2% | DC: Free |
| 11.08 | \* STARCHES; INULIN: | |  |  |  |
| 11.08.1 | - Potato starch | |  | Free | .. |
| 11.08.2 | - Maize starch | |  | $0.02/kg | FI: Free |
| 11.08.9 | - Other | |  | $0.04/kg | CAN: $0.02/kg |
| 11.09 | \* WHEAT GLUTEN, WHETHER OR NOT DRIED | |  | 2% | DC: Free |

**CHAPTER 12**

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

CHAPTER NOTES

1. In 12.01, “oil seeds and oleaginous fruit” includes ground-nuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra, but does not include coconuts or other goods falling within 08.01 or olives falling within Chapter 7 or 20.

2. (1) In 12.03, “seeds” includes beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*)and seeds of lupines, not being goods referred to in sub-note (2).

(2) The following goods do not fall within 12.03:

(a) leguminous vegetables falling within Chapter 7;

(b) spices and other goods falling within Chapter 9;

(c) cereals falling within Chapter 10;

(d) goods falling within 12.01 or 12.07.

3. (1) In 12.07, “plants” includes basil, borage, hyssop, any species of mint, rosemary, rue, sage, wormwood and any part of those plants, not being goods referred to in sub-note (2).

**SCHEDULE 3**—continued

(2) The following goods do not fall within 12.07:

(a) oil seeds and oleaginous fruit falling within 12.01;

(b) medicaments falling within Chapter 30;

(c) perfumery or toilet preparations falling within Chapter 33;

(d) disinfectants, insecticides, fungicides, herbicides or similar goods falling within 38.11.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 12.01 | \* OIL SEEDS AND OLEAGINOUS FRUIT, WHOLE OR BROKEN: | |  |  |  |
| 12.01.1 | - Ground-nuts (peanuts) and ground-nut kernels | |  | $0.11/kg | FI: Free |
| 12.01.9 | - Other | |  | 2% | DC: Free |
| 12.02 | \* FLOURS (OTHER THAN MUSTARD FLOUR), AND MEALS, OF OIL SEEDS OR OLEAGINOUS FRUIT, NON-DEFATTED | |  | 2% | DC: Free |
| 12.03 | \* SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING: | |  |  |  |
| 12.03.1 | - Put up for retail sale | |  | 10% | FI: Free |
| 12.03.9 | - Other | |  | Free | .. |
| 12.04 | \* SUGAR BEET, WHOLE OR SLICED, FRESH, DRIED OR POWDERED; SUGAR CANE | |  | Free | .. |
| 12.05 |  | |  |  |  |
| 12.06 | \* HOP CONES AND LUPULIN | |  | 10% | .. |
| 12.07 | \* PLANTS AND PARTS (INCLUDING SEEDS AND FRUIT) OF TREES, BUSHES, SHRUBS OR OTHER PLANTS, BEING GOODS OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY, OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHOLE, CUT, CRUSHED, GROUND OR POWDERED: | |  |  |  |
| 12.07.1 | - Liquorice root; dried herbs | |  | Free | .. |
| 12.07.9 | - Other: | |  |  |  |
| 12.07.91 | -- In packs of less than 1 kg | |  | 5% | FI: Free |
| 12.07.99 | - - Other | |  | Free | .. |
| 12.08 | \* CHICORY ROOTS, FRESH OR DRIED, WHOLE OR CUT, UNROASTED; LOCUST BEANS, FRESH OR DRIED, WHETHER OR NOT KIBBLED OR GROUND, BUT NOT FURTHER PREPARED; FRUIT KERNELS AND OTHER VEGETABLE PRODUCTS OF A KIND USED PRIMARILY FOR HUMAN FOOD, NOT FALLING WITHIN ANY OTHER ITEM | |  | 2% | DC: Free |
| 12.09 | \* CEREAL STRAW AND HUSKS, UNPREPARED, OR CHOPPED BUT NOT OTHERWISE PREPARED | |  | 2% | DC: Free |
| 12.10 | \* MANGOLDS, SWEDES, FODDER ROOTS; HAY, LUCERNE, CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

**CHAPTER 13**

LACS; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

CHAPTER NOTES

1. Subject to note 2, in 13.03, “vegetable saps and extracts” includes liquorice extract, extract of pyrethrum, extract of hops, extract of aloes and opium.

2. The following goods do not fall within 13.03:

(a) liquorice extract that contains more than 10% by weight of sucrose or is put up as confectionery falling within 17.04;

(b) malt extract falling within 19.02;

(c) extracts of coffee, tea or mate falling within 21.02;

(d) alcoholic saps or extracts constituting beverages, and compound alcoholic preparations (known as concentrated extracts) for the manufacture of beverages, being saps, extracts or preparations falling within Chapter 22;

(e) camphor, glycyrrhizin and other goods falling within 29.13 or 29.41 ;

(f) medicaments falling within 30.03 or blood-grouping reagents falling within 30.05;

(g) tanning or dyeing extracts falling within 32.01 or 32.04;

(h) essential oils, concretes, absolutes and resinoids falling within 33.01 or aqueous distillates and aqueous solutions of essential oils falling within 33.06;

(j) rubber, balata, gutta-percha or similar natural gums falling within 40.01.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 13.01 |  | |  |  |  |
| 13.02 | \* SHELLAC, SEEDLAC, STICKLAC AND OTHER LACS; NATURAL GUMS, RESINS, GUM-RESINS AND BALSAMS | |  | Free | .. |
| 13.03 | \* VEGETABLE SAPS AND EXTRACTS; PEC-TIC SUBSTANCES, PECTINATES AND PEC-TATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, DERIVED FROM VEGETABLE PRODUCTS: | |  |  |  |
| 13.03.1 | - Oleoresin of ginger (gingerin) | |  | 10% | DC: Free |
| 13.03.2 | - Extracts of hops | |  | 35% | DC: 20% |
| 13.03.9 | - Other | |  | Free | .. |

**CHAPTER 14**

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) vegetable materials and fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, falling within Division 11;

(b) other vegetable materials that have undergone treatment so as to render them suitable only for use as textile materials falling within Division 11;

(c) chipwood falling within 44.09;

(d) wood wool falling within 44.12;

(e) prepared knots or tufts for broom or brush making falling within 96.01.

2. In 14.01, “vegetable materials of a kind used primarily for plaiting” includes split osier, reeds, bamboos and the like, rattan cores and drawn or split rattans.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 14.01 | \* VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING | |  | 2% | DC: Free |
| 14.02 | \* VEGETABLE MATERIALS, WHETHER OR NOT PUT UP ON A LAYER OR BETWEEN TWO LAYERS OF OTHER MATERIAL, OF A KIND USED PRIMARILY AS STUFFING OR AS PADDING | |  | 2% | DC: Free |
| 14.03 | \* VEGETABLE MATERIALS OF A KIND USED PRIMARILY IN BRUSHES OR IN BROOMS, WHETHER OR NOT IN BUNDLES OR HANKS | |  | 2% | DC: Free |
| 14.04 |  | |  |  |  |
| 14.05 | \* VEGETABLE PRODUCTS NOT FALLING WITHIN ANY OTHER ITEM | |  | Free | .. |

**DIVISION 3**

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

**CHAPTER 15**

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

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) pig fat or poultry fat falling within 02.05;

(b) cocoa butter (fat or oil) falling within 18.04;

(c) greaves falling within 23.01 or residues falling within 23.04;

(d) fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics and toilet preparations, sulphonated oils and other goods falling within Division 6;

(e) factice derived from oils and falling within 40.02.

2. In 15.17, “residues” includes soapstocks, oil foots and dregs, stearin residues, wool grease residues and glycerol residues.

3. Where—

(a) a mixture of oils falls within 15.07, being oil to which 15.07.1 does not apply; or

(b) a mixture of oils falls within 15.08,

the mixture shall, for the purposes of a sub-item in 15.07 or 15.08, as the case may be, be deemed to consist wholly of—

(i) if one only of the oils is an oil of a kind referred to in a sub-item in 15.07 or 15.08, as the case may be—that oil; or

(ii) if 2 or more of the oils are oils of that kind and there is a greater quantity, by weight, of one of those oils than of any other—the oil of which there is a greater quantity.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 15.01 | \* LARD, OTHER PIG FAT AND POULTRY FAT, RENDERED OR SOLVENT-EXTRACTED | |  | Free | .. |
| 15.02 | \* FATS OF BOVINE CATTLE, SHEEP OR GOATS, UNRENDERED; RENDERED OR SOLVENT -EXTRACTED FATS (INCLUDING “PREMIER JUS”) OBTAINED FROM THOSE UNRENDERED FATS | |  | 2% | DC: Free |
| 15.03 | \* LARD STEARIN, OLEOSTEARIN AND TALLOW STEARIN; LARD OIL, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR PREPARED IN ANY WAY | |  | Free | .. |
| 15.04 | \* FATS AND OILS, OF FISH AND MARINE MAMMALS, WHETHER OR NOT REFINED | |  | Free | .. |
| 15.05 | \* WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN) | |  | 2% | DC: Free |
| 15.06 | \* OTHER ANIMAL OILS AND FATS (INCLUDING NEAT’S-FOOT OIL AND FATS FROM BONES OR WASTE) | |  | 2% | DC: Free |
| 15.07 | \* FIXED VEGETABLE OILS, FLUID OR SOLID, CRUDE, REFINED OR PURIFIED: | |  |  |  |
| 15.07.1 | - Oil, or a mixture of oils, of any of the following kinds (not including a mixture containing an oil of another kind):  (a) almond oil;  (b) apricot kernel oil;  (c) avocado oil;  (d) babassu oil;  (e) castor oil;  (f) coconut oil;  (g) oiticica oil;  (h) olive oil;  (j) palm kernel oil;  (k) palm oil;  (m) pumpkin seed oil;  (n) sesame oil;  (p) tungoil;  (q) walnut oil; or  (r) wheat germ oil | |  | Free | .. |
| 15.07.2 | - Rape seed oil; colza seed oil; mustard seed oil | |  | 10% | CAN: 5% |
| 15.07.9 | - Other | |  | 10% | FI: Free |
| 15.08 | \* ANIMAL AND VEGETABLE OILS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN OR POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS, OR OTHERWISE MODIFIED: | |  |  |  |
| 15.08.1 | - Epoxidised vegetable oil | |  | 25% | .. |
| 15.08.2 | - Vegetable oils, NSA | |  | 10% | DC: Free |
| 15.08.3 | - Animal oils | |  | 2% | DC: Free |
| 15.09 |  | |  |  |  |
| 15.10 | \* FATTY ACIDS; ACID OILS FROM REFINING; FATTY ALCOHOLS: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 15.10.1 | - Fatty alcohols | |  | 25% | DC: Free |
| 15.10.2 | - Fatty acids; acid oils from refining | |  | 2% | DC: Free |
| 15.11 | \* GLYCEROL AND GLYCEROL LYES | |  | 2% | DC: Free |
| 15.12 | \* ANIMAL OR VEGETABLE OILS AND FATS, WHOLLY OR PARTLY HYDROGENATED, OR SOLIDIFIED OR HARDENED BY ANY OTHER PROCESS, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED | |  | 2% | DC: Free |
| 15.13 | \* MARGARINE, IMITATION LARD AND OTHER PREPARED EDIBLE FATS | |  | 10% | FI: Free |
| 15.14 | .. | |  |  |  |
| 15.15 | \* SPERMACETI, CRUDE, PRESSED OR REFINED, WHETHER OR NOT COLOURED; BEESWAX AND OTHER INSECT WAXES, WHETHER OR NOT COLOURED | |  | 2% | DC: Free |
| 15.16 | \* VEGETABLE WAXES, WHETHER OR NOT COLOURED | |  | Free | .. |
| 15.17 | \* DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES | |  | 2% | DC: Free |

**DIVISION 4**

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO

**CHAPTER 16**

PREPARATIONS OF MEAT, FISH, CRUSTACEANS OR MOLLUSCS

CHAPTER NOTE

Meat, meat offal, fish, crustaceans or molluscs falling within Chapter 2 or 3 do not fall within this Chapter.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 16.01 | \* SAUSAGES AND THE LIKE, OF MEAT, MEAT OFFAL OR ANIMAL BLOOD | |  | 10% | DC: Free |
| 16.02 | \* OTHER PREPARED OR PRESERVED MEAT OR MEAT OFFAL: | |  |  |  |
| 16.02.1 | - Canned ham (excluding flake) being:  (a) leg ham; or  (b) pork shoulder | |  | 15% | FI: Free CAN: 10% |
| 16.02.2 | - Goods, as follows:  (a) canned poultry; or  (b) frozen cooked turkey roll | |  | 2% | DC: Free |
| 16.02.9 | - Other | |  | 10% | DC Free CAN: 5% |
| 16.03 | \* MEAT EXTRACTS AND MEAT JUICES; FISH EXTRACTS | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 16.04 | \* PREPARED OR PRESERVED FISH, INCLUDING CAVIAR AND CAVIAR SUBSTITUTES: | |  |  |  |
| 16.04.1 | - Tunas (that is to say, fish of the tribe Thunnini) and bonito (that is to say, fish of the tribe Sardini) | |  | 15% | FI: Free |
| 16.04.2 | - Goods, as follows:  (a) salmon; or  (b) sardines, sardinella and bristling or sprats | |  | Free | .. |
| 16.04.9 | - Other | |  | 2% | DC: Free |
| 16.05 | \* CRUSTACEANS AND MOLLUSCS, PREPARED OR PRESERVED | |  | Free | .. |

**CHAPTER 17**

SUGAR AND SUGAR CONFECTIONERY

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) sugar confectionery containing cocoa falling within 18.06;

(b) chemically pure sugars (other than sucrose, glucose and lactose) and other goods falling within 29.43;

(c) medicaments and other goods falling within Chapter 30.

2. In 17.01, “beet sugar and cane sugar” includes chemically pure sucrose, whatever its origin.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 17.01 | \* BEET SUGAR AND CANE SUGAR, IN SOLID FORM | |  | 10% | .. |
| 17.02 | \* OTHER SUGARS IN SOLID FORM; SUGAR SYRUPS, NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL: | |  |  |  |
| 17.02.1 | - Chemically pure glucose (i.e., dextrose) | |  | 10% | DC: 5% |
| 17.02.2 | - Glucose, not chemically pure | |  | 5% | DC: Free |
| 17.02.3 | - Lactose | |  | 20% | .. |
| 17.02.4 | - Caramel | |  | 15% | DC: Free |
| 17.02.5 | - Maple syrup | |  | 7% | CAN: Free |
| 17.02.9 | - Other | |  | 10% | DC: 5% |
| 17.03 | \* MOLASSES | |  | 2% | DC: Free |
| 17.04 | \* SUGAR CONFECTIONERY, NOT CONTAINING COCOA: | |  |  |  |
| 17.04.1 | - Nut pastes and meals | |  | 2% | DC: Free |
| 17.04.9 | - Other | |  | 20% | DC: 15% |

**SCHEDULE 3**—continued

**CHAPTER 18**

COCOA AND COCOA PREPARATIONS

CHAPTER NOTE

Goods containing cocoa or chocolate falling within 19.02, 19.08, 22.02, 22.09 or 30.03 do not fall within this Chapter.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 18.01 | \* COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED | |  | 2% | DC: Free |
| 18.02 | \* COCOA SHELLS, HUSKS, SKINS AND WASTE | |  | 2% | DC: Free |
| 18.03 | \* COCOA PASTE (IN BULK OR IN BLOCK), WHETHER OR NOT DEFATTED | |  | Free | .. |
| 18.04 | \* COCOA BUTTER (FAT OR OIL) | |  | Free | .. |
| 18.05 | \* COCOA POWDER, UNSWEETENED | |  | Free | .. |
| 18.06 | \* CHOCOLATE AND OTHER FOOD PREPARATIONS (INCLUDING SUGAR CONFECTIONERY) CONTAINING COCOA | |  | 20% | DC: Free |

**CHAPTER 19**

PREPARATIONS OF CEREALS, FLOUR OR STARCH; PASTRYCOOKS’ PRODUCTS

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) preparations of flour, starch or malt extract, being preparations that—

(i) are of a kind used as infant food or for dietetic or culinary purposes;

(ii) contain 50% or more by weight of cocoa; and

(iii) fall within 18.06;

(b) biscuits, and other goods made from flour or from starch, specially prepared for use as animal feeding stuffs falling within 23.07;

(c) medicaments and other goods falling within Chapter 30.

2. For the purposes of this Chapter, “flour” includes the flour of fruits or of vegetables.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 19.01 | .. | |  |  |  |
| 19.02 | \* MALT EXTRACT; PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, OF A KIND USED AS INFANT FOOD OR FOR DIETETIC OR CULINARY PURPOSES, NOT CONTAINING COCOA OR CONTAINING LESS THAN 50% BY WEIGHT OF COCOA: | |  |  |  |
|  |
|  |
|  |
|  |
| 19.02.1 | - Custard powders; malt extract | |  | 2% | DC: Free |
| 19.02.9 | - Other | |  | 10% | DC: Free |
| 19.03 | \* MACARONI, SPAGHETTI AND SIMILAR PRODUCTS | |  | 10% | DC: Free |
|  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 19.04 | \* TAPIOCA AND SAGO; TAPIOCA AND SAGO SUBSTITUTES OBTAINED FROM POTATO OR OTHER STARCHES | |  | Free | .. |
| 19.05 | \* PUFFED RICE, CORN FLAKES AND SIMILAR PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS | |  | 10% | DC: Free |
| 19.06 | .. | |  |  |  |
| 19.07 | \* BREAD, SHIPS’ BISCUITS AND OTHER ORDINARY BAKERS’ WARES, NOT CONTAINING ADDED SUGAR, HONEY, EGGS, FATS, CHEESE OR FRUIT; COMMUNION WAFERS, CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS | |  | 2% | DC: Free |
| 19.08 | \* PASTRY, BISCUITS, CAKES AND OTHER FINE BAKERS’ WARES, WHETHER OR NOT CONTAINING COCOA IN ANY PROPORTION: | |  |  |  |
| 19.08.1 | - Biscuits in packs not exceeding 50 g | |  | 20% | FI: Free DC: 10% |
| 19.08.2 | - Biscuits, NSA | |  | 2% | DC: Free |
| 19.08.9 | - Other | |  | 10% | DC: Free CAN: 5% |

**CHAPTER 20**

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

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

(b) fruit jellies, fruit pastes or the like in the form of sugar confectionery falling within 17.04 or chocolate confectionery falling within 18.06.

2. In 20.01 and 20.02, “vegetables” means those goods which fall within 07.01, 07.02, 07.03, 07.04 or 07.05, when imported in the states provided for in those items.

3. In 20.06, “fruit otherwise prepared or preserved” includes—

(a) ginger and angelica and other edible plants, parts of plants and roots of plants conserved in syrup; and

(b) roasted nuts.

4. Tomato juice, the dry weight content of which is 7% or more, is included in 20.02.

5. In 20.07, “TSS” means total soluble solids as determined by the International Federation of Fruit Juice Producers analysis method No. 8b, 1968.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 20.01 | \* VEGETABLES AND FRUIT, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID, WITH OR WITHOUT SUGAR, WHETHER OR NOT CONTAINING SALT, SPICES OR MUSTARD: | |  |  |  |
| 20.01.1 | - Capers | |  | Free |  |
| 20.01.2 | - Green olives, not stuffed: | |  |  |  |
| 20.01.21 | -- In packs of 5 kg or more | |  | 5% |  |
| 20.01.22 | -- In packs of less than 5 kg | |  | 15% |  |
| 20.01.3 | - Olives, NSA | |  | 2% | DC: Free |
| 20.01.4 | - Gherkins and cucumbers | |  | $0.08/kg drained weight | FI: Free DC: $0.04/kg drained weight CAN: $0.05/kg drained weight |
| 20.01.9 | - Other | |  | $0.05/kg drained weight | FI: Free CAN: $0.02/kg drained weight |
| 20.02 | \* VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID: | |  |  |  |
| 20.02.1 | - Capers | |  | Free |  |
| 20.02.2 | - Potatoes: | |  |  |  |
| 20.02.21 | - - Canned | |  | 20% |  |
| 20.02.29 | - - Other | |  | 10% |  |
| 20.02.3 | - Mushrooms | |  | $0.18/kg total contents | DPC: $0.13/kg total contents |
| 20.02.4 | - Green olives, not stuffed: | |  |  |  |
| 20.02.41 | - - In packs of 5 kg or more | |  | 5% |  |
| 20.02.42 | - - In packs of less than 5 kg | |  | 15% |  |
| 20.02.5 | - Olives, NSA | |  | 2% | DC: Free |
| 20.02.6 | - Tomatoes: | |  |  |  |
| 20.02.61 | - - Tomato pulp, paste, puree or juice, having a dry weight content of 7% or more | |  | $l/kg dry weight | FI: Free DPC: $0.35/kg dry weight |
| 20.02.69 | - - Other | |  | $0.10/kg drained weight | FI: Free DPC: $0.035/kg drained weight |
| 20.02.7 | - Gherkins and cucumbers | |  | $0.08/kg drained weight | FI: Free DC: $0.04/kg drained weight CAN: $0.05/kg drained weight |
| 20.02.8 | - Asparagus | |  | $0.12/kg drained weight | CAN: $0.05/kg drained weight |
| 20.02.9 | - Other: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General rate | Special rate |
| 20.02.91 | - - Packed in liquid or in air-tight containers | | $0.10/kg drained weight | FI: Free  DPC: $0.05/kg drained weight  CAN: $0.06/kg drained weight |
| 20.02.99 | - - Other | | 2% | DC: Free |
| 20.03 | \* FRUIT PRESERVED BY FREEZING, CONTAINING ADDED SUGAR: | |  |  |
| 20.03.1 | - Passionfruit pulp | | 10% | PNG: 10% |
| 20.03.9 | - Other | | 2% | DC: Free |
| 20.04 | \* FRUIT, FRUIT-PEEL AND PARTS OF PLANTS, PRESERVED BY SUGAR, WHETHER IN DRAINED, GLACE OR CRYSTALLISED FORM: | |  |  |
| 20.04.1 | - Ginger | | 2% | DC: Free |
| 20.04.2 | - Cherries | |  |  |
|  | To 21 April 1984 | | 30% | FI: 10% |
|  | From 22 April 1984 To 21 April 1985 | | 25% | FI: 10% |
|  | From 22 April 1985 To 21 April 1986 | | 20% | FI: 10% |
|  | From 22 April 1986 | | 15% | FI: 10% |
| 20.04.3 | - Citrus fruits, citrus peel and parts of citrus plants | | 15% | FI: Free |
| 20.04.4 | - Fruit peel, NSA | | 15% | FI: 10% |
| 20.04.9 | - Other | | 15% | DC: 10% |
| 20.05 | \* JAMS, FRUIT JELLIES, MARMALADES, FRUIT PUREE AND FRUIT PASTES, BEING COOKED PREPARATIONS, WHETHER OR NOT CONTAINING ADDED SUGAR: | |  |  |
| 20.05.1 | - Jams based on fruit of a kind falling within 08.01 | | 10% | DC: 5% |
| 20.05.2 | - Of ginger or citrus fruits | | 10% |  |
| 20.05.9 | - Other | | 10% | FI: 5% |
| 20.06 | \* FRUIT OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR SPIRIT: | |  |  |
| 20.06.1 | - Ginger | | 2% | DC: Free |
| 20.06.2 | - Almonds and peanuts (ground-nuts) | | 12% |  |
| 20.06.3 | - Nuts, NSA | | 2% | DC: Free |
| 20.06.4 | - Cherries preserved in liquid containing not more than 1.15% by volume of ethyl alcohol: | |  |  |
| 20.06.41 | - - In packs not exceeding 1.14 L | | 10% | FI: Free CAN: 10%, less $0.052/L |
| 20.06.49 | - - Other | | 10% | FI: Free CAN: 10%, less $0.033/L |
| 20.06.5 | - Cherries, NSA | | 10% | FI: Free |
| 20.06.6 | - Passionfruit pulp | | 10% | PNG: 10% |
| 20.06.7 | - Passionfruit, NSA | | 10% | FI: Free |
| 20.06.9 | - Other: | |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 |  | Column 4 |
| Reference no. | Goods |  | General rate |  | Special rate |
| 20.06.91 | -- In packs not exceeding 1.14 L: | |  |  |  |  |
| 20.06.911 | - - - Citrus fruits preserved in liquid containing more than 1.15% by volume of ethyl alcohol | |  | $0.111/L, and $0.51/L of the liquid |  | DPC: $0.041/L, and $0.49/L of the liquid  CAN: $0.059/L, and $0.50/L of the liquid |
| 20.06.992 | - - Fruit, NSA, preserved in liquid containing more than 1.15% by volume of ethyl alcohol | |  | $0.111/L, and $0.51/L of the liquid |  | PNG. $0.041 /L, and $0.49/L of the liquid  DPC: $0.041 /L, and $0.49/L of the liquid  CAN: $0.059/L, and $0.50/L of the liquid |
| 20.06.913 | - - Citrus fruits, NSA | |  | $0.111 /L |  | DPC: $0.041/L CAN: $0.059/L |
| 20.06.914 | - - Fruit, NSA | |  | $0.111 /L |  | PNG: $0.041 /L DPC: $0.041/L CAN: $0.059/L |
| 20.06.99 | - - Other: | |  |  |  |  |
| 20.06.991 | - - - Citrus fruits preserved in liquid containing more than 1.15% by volume of ethyl alcohol | |  | $0.07/L, and $0.51/L of the liquid |  | DPC: $0.026/L, and $0.49/L of the liquid CAN: $0.037/L, and $0.50/L of the liquid |
| 20.06.992 | - - - Fruit, NSA, preserved in liquid containing more than 1.15% by volume of ethyl alcohol | |  | $0.07/L, and $0.51/L of the liquid |  | PNG: $0.026/L, and $0.49/L of the liquid DPC: $0.026/L, and $0.49/L of’ the liquid  CAN: $0.037/L, and $0.50/L of the liquid |
| 20.06.993 | - - - Citrus fruits, NSA | |  | $0.07/L |  | DPC: $0.026/L CAN: $0.037/L |
| 20.06.994 | - - - Fruit, NSA | |  | $0.07/L |  | PNG: $0.026/L DPC: $0.026/L CAN: $0.037/L |
| 20.07 | \* FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, WHETHER OR NOT CONTAINING ADDED SUGAR, BUT UNFERMENTED AND NOT CONTAINING SPIRIT: | |  |  |  |  |
| 20.07.1 | - Lime juice, unsweetened | |  | 2% |  | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 |  | Column 4 |
| Reference no. | Goods |  | General rate |  | Special rate |
| 20.07.2 | - Orange and tangerine (including mandarin) juices and the juices of the hybrids of oranges and tangerines (including mandarins) | |  | The amount/ kg TSS by which the value/kg TSS is less than $2.40; or, if no duty is so payable, 2% |  | DC: The amount/kg TSS by which the value/kg TSS is less than $2.40 |
| 20.07.3 | - Citrus fruit juices, NSA | |  | $0.45/kg TSS |  | .. |
| 20.07.4 | - Passionfruit juice: | |  |  |  |  |
| 20.07.41 | - - Without added sugar or containing less than 25% added sugar | |  | 10% |  | PNG: 10% |
| 20.07.49 | - - Other: | |  |  |  |  |
| 20.07.491 | - - - In packs of less than 4.5 L | |  | 10% |  | PNG: 5% DPC: 6%, less $0.013/L; or, if lower, 5% DC: 5% |
| 20.07.499 | - - - Other | |  | 10% |  | PNG: 5% DC: 5% |
| 20.07.9 | - Other: | |  |  |  |  |
| 20.07.91 | - - In packs of less than 4.5 L | |  | 10% |  | PNG: 5% DPC: 6%, less $0.013/L; or, if lower, 5% DC: 5% |
| 20.07.99 | - - Other | |  | 10% |  | PNG: 5% DC: 5% |

**CHAPTER 21**

MISCELLANEOUS EDIBLE PREPARATIONS

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) mixed vegetables falling within 07.04;

(b) roasted coffee substitutes containing coffee in any proportion falling within 09.01;

(c) spices and other goods falling within an item or items in items 09.04 to 09.10 (inclusive);

(d) yeast put up as a medicament and other goods falling within 30.03;

(e) prepared enzymes falling within 35.07.

2. In 21.02, a reference to extracts of coffee shall be read as including a reference to extracts of roasted coffee substitutes containing coffee in any proportion.

3. (1) In 21.05, “homogenised composite food preparations” means preparations of a kind used as infant food or for dietetic purposes, consisting of a finely homogenised mixture of 2 or more basic ingredients such as meat (including meat offal), fish, vegetables and fruit.

(2) Preparations referred to in sub-note (1) may contain—

(a) small quantities of any ingredient added to the mixture for seasoning, preservation or other purposes;

(b) small quantities of visible pieces of ingredients other than meat, meat offal or fish.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 21.01 | .. | |  |  |  |
| 21.02 | \* EXTRACTS, ESSENCES OR CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF SUCH AN EXTRACT, ESSENCE OR CONCENTRATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF: | |  |  |  |
| 21.02.1 | - Of coffee | |  | $0.66/kg | DC: Free |
| 21.02.9 | - Other | |  | 2% | DC: Free |
| 21.03 | \* MUSTARD FLOUR AND PREPARED MUSTARD | |  | 2% | DC: Free |
| 21.04 | \* SAUCES; MIXED CONDIMENTS AND MIXED SEASONINGS | |  | Free | .. |
| 21.05 | \* SOUPS AND BROTHS, IN LIQUID, SOLID OR POWDER FORM; HOMOGENISED COMPOSITE FOOD PREPARATIONS: | |  |  |  |
| 21.05.1 | - In liquid form | |  | 2% | DC: Free |
| 21.05.9 | - Other | |  | 5% | DC: Free |
| 21.06 | \* NATURAL YEAST, ACTIVE OR INACTIVE; PREPARED BAKING POWDERS | |  | 2% | DC: Free |
| 21.07 | \* FOOD PREPARATIONS NOT FALLING WITHIN ANY OTHER ITEM: | |  |  |  |
| 21.07.1 | - Canned sweet corn | |  | 20% | DC: Free |
| 21.07.2 | - Protein, hydrolised or textured | |  | 10% | DC (except BRAZ): Free |
| 21.07.3 | - Macaroni, spaghetti and similar products | |  | 10% | - FI: Free |
| 21.07.9 | - Other | |  | 5% | DC: Free |

**CHAPTER 22**

BEVERAGES, SPIRITS AND VINEGAR

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) sea water falling within 25.01;

(b) distilled and conductivity water and water of similar purity falling within 28.58;

(c) acetic acid of a concentration exceeding 10% by weight of acid falling within 29.14;

(d) medicaments falling within 30.03;

(e) perfumery, toilet preparations and other goods falling within Chapter 33.

2. In this Chapter, “alcohol” means ethyl alcohol.

3. For the purposes of 22.05.1, “champagne” means wine in which the natural effervescence is solely produced by secondary fermentation in the bottle.

4. For the purposes of 22.05.2, “sparkling wine” means wine which contains carbon dioxide and when kept at 20° C in closed containers has not less than 100 kpa gauge pressure.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 22.01 | \* WATERS, INCLUDING SPA WATERS AND AERATED WATERS; ICE AND SNOW | |  | 2% | DC: Free |
| 22.02 | \* LEMONADE, FLAVOURED SPA WATERS AND FLAVOURED AERATED WATERS, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES FALLING WITHIN 20.07 | |  | 15% | DC: Free |
| 22.03 | \* BEER MADE FROM MALT: | |  |  |  |
| 22.03.1 | - Containing more than 1.15% by volume of alcohol | |  | $0.55/L | PNG: $0.52/L  DC: $0.52/L |
| 22.03.9 | - Other | |  | 15% | DC: Free |
| 22.04 | \* GRAPE MUST, IN FERMENTATION OR WITH FERMENTATION ARRESTED OTHERWISE THAN BY THE ADDITION OF ALCOHOL | |  | 20% | DC: 15% |
| 22.05 | \* WINE OF FRESH GRAPES; GRAPE MUST WITH FERMENTATION ARRESTED BY THE ADDITION OF ALCOHOL: | |  |  |  |
| 22.05.1 | - Champagne | |  | $0.48/L |  |
| 22.05.2 | - Sparkling wine, NSA | |  | $0.65/L |  |
| 22.05.3 | - Wine, NSA, containing not more than 20% by volume of alcohol: | |  |  |  |
| 22.05.31 | - - In packs not exceeding 5l | |  | $0.25/L |  |
| 22.05.39 | - - Other | |  | $0.40/L |  |
| 22.05.9 | - Other | |  | $0.70/L |  |
| 22.06 | \* VERMOUTHS, AND OTHER WINES OF FRESH GRAPES FLAVOURED WITH AROMATIC EXTRACTS | |  | $0.25/L |  |
| 22.07 | \* CIDER, PERRY, MEAD AND OTHER FERMENTED BEVERAGES | |  | $0.30/L | FI: Free |
| 22.08 | \* ALCOHOL OR NEUTRAL SPIRITS, UNDENATURED, CONTAINING NOT LESS THAN 80% BY VOLUME OF ALCOHOL; DENATURED SPIRITS (INCLUDING ALCOHOL AND NEUTRAL SPIRITS) OF ANY STRENGTH: | |  |  |  |
| 22.08.1 | - Containing more than 94% by volume of alcohol, not being rectified spirits of wine for fortifying wines, as prescribed by by-law | |  | 15% | FI: Free |
| 22.08.9 | - Other | |  | $19.60/L of alcohol | PNG: $19.25/L of alcohol  FI: $19.25/L of alcohol |
| 22.09 | \* SPIRITS NOT FALLING WITHIN 22.08; LIQUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOLIC PREPARATIONS (KNOWN AS CONCENTRATED EXTRACTS) FOR THE MANUFACTURE OF BEVERAGES: | |  |  |  |
| 22.09.1 | - Compound alcoholic preparations: | |  |  |  |
| 22.09.11 | - - Preparations known as “Angostura aromatic bitters” | |  | Free |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General rate | Special rate |
| 22.09.19 | - - Other | | 15% | DC: 10% |
| 22.09.2 | - Brandy made wholly from grape wine: | |  |  |
| 22.09.21 | - - Containing not more than 57% by volume of alcohol | | $17.20/L of alcohol | PNG: $16/L of alcohol FI: $16/L of alcohol |
| 22.09.29 | - - Other | | $16.20/L of alcohol | PNG: $16/L of alcohol FI:$16/L of alcohol |
| 22.09.3 | - Rum, being—  (a) rum, pure, distilled wholly from sugar, sugar syrup, molasses or the refuse of sugar cane by a pot-still or similar process at a strength at which the rum does not contain more than 83% by volume of alcohol and certified in a manner approved by the Minister to be pure rum so distilled; or  (b) rum, distilled, wholly from sugar, sugar syrup, molasses or the refuse of sugar cane, blended (being a blend containing not less than 25% by volume of pure rum separately distilled from sugar, sugar syrup, molasses or the refuse of sugar cane by a pot-still or similar process at a strength at which the rum does not contain more than 83% by volume of alcohol) and certified in a manner approved by the Minister to be rum so distilled: | |  |  |
| 22.09.31 | - - Containing not more than 57% by volume of alcohol | | $20.25/L of alcohol | PNG: $18.75/L of alcohol  FI: $18.75/L of alcohol  DPC: $20.10/L of alcohol |
| 22.09.39 | - - Other | | $19.25/L of alcohol | PNG: $18.75/L of alcohol  FI: $18.75/L of alcohol  DPC: $19.10/L of alcohol |
| 22.09.9 | - Other: | |  |  |
| 22.09.91 | - - Containing not more than 57% by volume of alcohol | | $20.25/L of alcohol | PNG: $18.75/L of alcohol  FI: $18.75/L of alcohol |
| 22.09.99 | - - Other | | $19.25/L of alcohol | PNG: $18.75/L of alcohol  FI: $18.75/L of alcohol |
| 22.10 | \* VINEGAR AND SUBSTITUTES FOR VINEGAR | | 2% | DC: Free |

**SCHEDULE 3**—continued

**CHAPTER 23**

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 23.01 | \* FLOURS AND MEALS, OF MEAT, OFFALS, FISH, CRUSTACEANS OR MOLLUSCS, UNFIT FOR HUMAN CONSUMPTION; GREAVES | |  | 2% | DC: Free |
| 23.02 | \* BRAN, SHARPS AND OTHER RESIDUES DERIVED FROM THE SIFTING, MILLING OR WORKING OF CEREALS OR OF LEGUMINOUS VEGETABLES | |  | 2% | DC: Free |
| 23.03 | \* BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE; BREWING AND DISTILLING DREGS AND WASTE; RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES | |  | 2% | DC: Free |
| 23.04 | \* OIL-CAKE AND OTHER RESIDUES (EXCEPT DREGS) RESULTING FROM THE EXTRACTION OF VEGETABLE OILS | |  | Free | .. |
| 23.05 | \* WINE LEES; ARGOL | |  | Free | .. |
| 23.06 | \* PRODUCTS OF VEGETABLE ORIGIN OF A KIND USED FOR ANIMAL FOOD, NOT FALLING WITHIN ANY OTHER ITEM | |  | 2% | DC: Free |
| 23.07 | \* SWEETENED FORAGE; OTHER PREPARATIONS OF A KIND USED IN ANIMAL FEEDING | |  | 2% | DC: Free |

**CHAPTER 24**

TOBACCO

CHAPTER NOTE

For the purposes of 24.02, the weight by reference to which duty is to be calculated is the weight of the goods and any cards, tags and bands or like attachment imported with, and to be sold with, the goods.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 24.01 | \* UNMANUFACTURED TOBACCO; TOBACCO REFUSE: | |  |  |  |
| 24.01.1 | - For use, other than in the manufacture of snuff, by a person who is a manufacturer for the purposes of *the Excise Act* 1901: | |  |  |  |
| 24.01.11 | - - For use in the manufacture of cheroots, cigarillos or cigars | |  | Free |  |
| 24.01.12 | - - For use in the manufacture of cigarettes or of fine cut tobacco suitable for the manufacture of cigarettes | |  | $1.42/kg | PNG: $1.25/kg DC: $1.25/kg |
| 24.01.13 | - - For use in the manufacture of tobacco, NSA | |  | $1.07/kg | PNG: $0.93/kg DC: $0.93/kg |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 24.01.2 | - For use, other than in the manufacture of snuff, by a person who is a manufacturer for the purposes of the *Excise Act* 1901, and also the holder of a certificate issued by the Minister for the purposes of this sub-item: | |  |  |  |
| 24.01.21 | - - For use in the manufacture of cigarettes or of fine cut tobacco suitable for the manufacture of cigarettes, being cigarettes or fine cut tobacco that will contain Australian-grown tobacco leaf, as prescribed by by-law | |  | $0.47/kg | PNG: $0.38/kg  DC: $0.38/kg |
| 24.01.22 | - - For use in the manufacture of tobacco, not being goods falling within 24.01.21, being tobacco that will contain Australian-grown tobacco leaf, as prescribed by by-law | |  | $0.33/kg | PNG: $0.265/kg  DC: $0.265/kg |
| 24.01.9 | - Other | |  | $1.99/kg | PNG: $1.76/kg  DC: $1.76/kg |
| 24.02 | \* MANUFACTURED TOBACCO; TOBACCO EXTRACTS AND ESSENCES: | |  |  |  |
| 24.02.1 | - Goods, as follows:  (a) cigarettes;  (b) fine cut tobacco suitable for the manufacture of cigarettes, not put up for retail sale | |  | $27.19/kg | PNG: $24.75/kg |
| 24.02.2 | - Goods, as follows:  (a) cheroots;  (b) cigarillos; or  (c) cigars | |  | $24.93/kg | PNG: $21.12/kg |
| 24.02.3 | - Snuff | |  | $1.43/kg | PNG: $0.88/kg |
| 24.02.4 | - Homogenised or reconstituted tobacco in sheet, strip or similar forms | |  | The rate of duty set out in this column in the tariff classification that would apply to the tobacco if it were unmanufactured tobacco | PNG: The rate of duty in relation to which “PNG” is specified set out in this column in the tariff classification that would apply to the tobacco if it were unmanufactured tobacco  DC: The rate of duty in relation to which “DC” is specified set out in this column in the tariff classification that would apply to the tobacco if it were unmanufactured tobacco |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General rate | Special rate |
| 24.02.9 | - Other: | |  |  |
| 24.02.91 | - - Manufactured cut tobacco, as prescribed by by-law | | $14.23/kg | PNG: $12.58/kg DC: $14.01/kg CAN: $14.01/kg |
| 24.02.99 | - - Other | | 10%,  and $14.23/kg | PNG: $12.58/kg DC: 10%, and $14.01/kg CAN: 10%, and $14.01/kg |

**DIVISION 5**

MINERAL PRODUCTS

**CHAPTER 25**

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

CHAPTER NOTES

1. Except where the contrary intention appears, a reference in this Chapter to any goods of a particular kind shall be read as a reference to goods of that kind that are in the crude state, or have been washed (including washing with chemical substances that eliminates the impurities in, but does not change the structure of, the goods), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but have not been calcined or subjected to any further process.

2. The following goods do not fall within this Chapter:

(a) sublimed sulphur, precipitated sulphur or colloidal sulphur falling within 28.02;

(b) ferrous earth colours containing 70% or more by weight of combined iron evaluated as Fe2O3 falling within 28.23;

(c) medicaments and other goods falling within Chapter 30;

(d) perfumery, cosmetics or toilet preparations falling within 33.06;

(e) road and paving setts, curbs and flagstones falling within 68.01, mosaic cubes falling within 68.02 and roofing, facing and damp course slates falling within 68.03;

(f) precious or semi-precious stones falling within 71.02;

(g) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, falling within 38.19, and optical elements of sodium chloride or of magnesium oxide falling within 90.01;

(h) writing or drawing chalks, tailors’ or billiards chalks falling within 98.05.

3. In 25.32, “mineral substances not falling within any other item” includes—

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

(b) natural micaceous iron oxides;

(c) meerschaum (whether or not in polished pieces) and amber;

(d) agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding;

(e) jet;

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

(g) broken pottery.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 25.01 | \* COMMON SALT (INCLUDING ROCK SALT, SEA SALT, AND TABLE SALT); PURE SODIUM CHLORIDE; SALT LIQUORS; SEA WATER | |  | 2% | DC: Free |
| 25.02 | \* UNROASTED IRON PYRITES | |  | 2% | DC: Free |
| 25.03 | \* SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR | |  | 2% | DC: Free |
| 25.04 | \* NATURAL GRAPHITE | |  | Free | .. |
| 25.05 | \* NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS FALLING WITHIN 26.01 | |  | 2% | DC: Free |
| 25.06 | \* QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, INCLUDING QUARTZITE ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING, BUT NOT FURTHER WORKED | |  | 2% | DC: Free |
| 25.07 | \* CLAY (INCLUDING KAOLIN AND BENTONITE), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED, BUT NOT INCLUDING EXPANDED CLAYS FALLING WITHIN 68.07; MULLITE; CHAMOTTE AND DINAS EARTHS | |  | 2% | DC: Free |
| 25.08 | \* CHALK | |  | 10% | DC: Free |
| 25.09 |  | |  |  |  |
| 25.10 | \* NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES, APATITE AND PHOSPHATIC CHALK | |  | Free | .. |
| 25.11 | \* NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE | |  | 2% | DC: Free |
| 25.12 | \* SILICEOUS FOSSIL MEALS AND SIMILAR SILICEOUS EARTHS (INCLUDING KEISEL-GUHR, TRIPOLITE AND DIATOMITE), WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS | |  | 2% | DC: Free |
| 25.13 | \* PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED | |  | Free |  |
| 25.14 | \* SLATE, INCLUDING SLATE ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING, BUT NOT FURTHER WORKED | |  | 10% | DC: Free |
| 25.15 | \* MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL AND BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE AND ALABASTER, INCLUDING SUCH STONE ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING, BUT NOT FURTHER WORKED | |  | 15% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 25.16 | \* GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL AND BUILDING STONE, INCLUDING SUCH STONE ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING, BUT NOT FURTHER WORKED: | |  |  |  |
| 25.16.1 | - Not sawn on any side | |  | 2% | DC: Free |
| 25.16.9 | - Other | |  | 15% | DC: Free |
| 25.17 | \* PEBBLES AND CRUSHED OR BROKEN STONE (WHETHER OR NOT HEAT-TREATED), GRAVEL, MACADAM AND TARRED MACADAM, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST; FLINT AND SHINGLE, WHETHER OR NOT HEAT-TREATED; GRANULES AND CHIPPINGS (WHETHER OR NOT HEAT-TREATED) AND POWDER OF STONES FALLING WITHIN 25.15 OR 25.16 | |  | 2% | DC: Free |
| 25.18 | \* DOLOMITE, WHETHER OR NOT CALCINED, INCLUDING DOLOMITE ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING, BUT NOT FURTHER WORKED; AGGOLMERATED DOLOMITE (INCLUDING TARRED DOLOMITE) | |  | 2% | DC: Free |
| 25.19 | \* NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT CHEMICALLY PURE | |  | 2% | DC: Free |
| 25.20 | \* GYPSUM; ANHYDRITE; CALCINED GYPSUM, AND PLASTERS WITH A BASIS OF CALCIUM SULPHATE, WHETHER OR NOT COLOURED, BUT NOT INCLUDING PLASTERS SPECIALLY PREPARED FOR USE IN DENTISTRY | |  | 2% | DC: Free |
| 25.21 | \* LIMESTONE FLUX AND CALCAREOUS STONE, COMMONLY USED FOR THE MANUFACTURE OF LIME OR CEMENT | |  | 2% | DC: Free |
| 25.22 | \* QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE | |  | 2% | DC: Free |
| 25.23 | \* PORTLAND CEMENT, CIMENT FONDU, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKER: | |  |  |  |
| 25.23.1 | - Portland cement | |  | $2/t | DC: Free |
| 25.23.9 | - Other | |  | 15% | DC: Free |
| 25.24 | \* ASBESTOS | |  | Free | .. |
| 25.25 | .. | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 25.26 | \* MICA, INCLUDING SPLITTINGS; MICA WASTE | |  | 10% | .. |
| 25.27 | \* NATURAL STEATITE, INCLUDING NATURAL STEATITE ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING, BUT NOT FURTHER WORKED; TALC | |  | 10% | DC: Free |
| 25.28 | \* NATURAL CRYOLITE AND NATURAL CHIOLITE | |  | 2% | DC: Free |
| 25.29 |  | |  |  |  |
| 25.30 | \* CRUDE NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; CRUDE NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H3BO3 CALCULATED ON THE DRY WEIGHT | |  | 2% | DC: Free |
| 25.31 | \* FELSPAR, LEUCITE, NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR | |  | Free | .. |
| 25.32 | \* MINERAL SUBSTANCES NOT FALLING WITHIN ANY OTHER ITEM | |  | 2% | DC: Free |

**CHAPTER 26**

METALLIC ORES, SLAG AND ASH

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) slag and similar industrial waste prepared as macadam falling within 25.17;

(b) natural magnesium carbonate (magnesite), whether or not calcined falling within 25.19;

(c) basic slag falling within Chapter 31;

(d) slag wool, rock wool or similar mineral wools and other goods falling within 68.07;

(e) goldsmiths’, silversmiths’ and jewellers’ sweepings, residues, lemels and other waste and scrap, of precious metal falling within 71.11;

(f) copper, nickel and cobalt mattes produced by any process of smelting and falling within Division 15.

2. In 26.01, “metallic ores” means minerals of mineralogical species used in the metallurgical industry for the extraction of mercury or of metals falling within 28.50 or Division 14 or 15, including such minerals intended for use for non-metallurgical purposes.

3. In 26.03, “ash and residues” means ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 26.01 | \* METALLIC ORES AND CONCENTRATES AND ROASTED IRON PYRITES, NOT BEING MINERALS THAT HAVE BEEN SUBMITTED TO PROCESSES NOT NORMAL TO THE METALLURGICAL INDUSTRY | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 26.02 | \* SLAG, DROSS, SCALINGS AND SIMILAR WASTE FROM THE MANUFACTURE OF IRON OR STEEL | |  | 2% | DC: Free |
| 26.03 | \* ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING METALS OR METALLIC COMPOUNDS | |  | 2% | DC: Free |
| 26.04 | \* OTHER SLAG AND ASH, INCLUDING KELP | |  | 2% | DC: Free |

**CHAPTER 27**

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

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) separate chemically defined organic compounds, other than chemically pure methane and propane falling within 27.11;

(b) medicaments falling within 30.03;

(c) mixed unsaturated hydrocarbons falling within 33.01, 33.04 or 38.07.

2. In 27.07, “oils and other products of the distillation of high temperature coal tar” is to be taken to include products that are similar to those obtained by the distillation of high temperature coal tar but that are obtained by the distillation of low temperature coal tar or other mineral tars, by processing petroleum or by any other process, being products the weight of the aromatic constituents of which exceeds that of the non-aromatic constituents.

3. In 27.10, the term “petroleum oils and oils obtained from bituminous minerals” is to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils as well as those consisting of mixed unsaturated hydrocarbons obtained by any process, if the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

4. In 27.13, “other mineral waxes” is to be taken to include products similar to mineral waxes but obtained by synthesis or by other processes.

5. In 27.10.2, “diesel fuel” means oil of a kind used or capable of use as fuel in diesel-engined road vehicles designed solely or principally for transporting persons, animals, goods or materials by road.

6. In 27.10.4, “mineral turpentine” means products consisting essentially of a petroleum distillate, free from water and solid matter and complying with the following tests:

(a) flash point not less than 23° C when tested in an Abel (closed test) apparatus;

(b) the specific gravity at 15.5° C should be between 0.760 and 0.890; and

(c) distillation, when tested in accordance with the “Standard Method of Test for Distillation of Petroleum Products”, published by the Institute of Petroleum, London, U.K., and current at the date of importation:

(i) no distillate at a temperature below 130° C;

(ii) not less than 95% by volume shall distil up to and including 210° C.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 27.01 | \* COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL | |  | 2% | DC: Free |
| 27.02 | \* LIGNITE, WHETHER OR NOT AGGLOMERATED | |  | Free | .. |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General rate | Special rate |
| 27.03 | \* PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED | | 2% | DC: Free |
| 27.04 | \* COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON | | 2% | DC: Free |
| 27.05 |  | |  |  |
| 27.06 | \* TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, INCLUDING PARTIALLY DISTILLED TARS AND BLENDS OF PITCH WITH CREOSOTE OILS OR WITH OTHER COAL TAR DISTILLATION PRODUCTS | | 15% | DC: Free |
| 27.07 | \* OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS AS DEFINED IN NOTE 2: | |  |  |
| 27.07.1 | - Hydrocarbons: | |  |  |
| 27.07.11 | - - For use in internal combustion engines | | $0.05155/L | PNG: $0.05155/L |
|
| 27.07.19 | - - For other uses | | 2% | DC: Free |
| 27.07.9 | - Other | | 30% | DC: 10% |
| 27.08 | \* PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS | | 15% | DC: Free |
| 27.09 | \* PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE | | Free | .. |
| 27.10 | \* PETROLEUM OILS, OTHER THAN CRUDE, AND OILS, OTHER THAN CRUDE, OBTAINED FROM BITUMINOUS MINERALS; PREPARATIONS THAT DO NOT FALL WITHIN ANY OTHER ITEM AND THAT CONTAIN NOT LESS THAN 70% BY WEIGHT OF PETROLEUM OIL, OR OF OIL OBTAINED FROM BITUMINOUS MINERALS, WHERE THE OIL IS THE BASIC CONSTITUENT OF SUCH A PREPARATION: | |  |  |
| 27.10.1 | - Crudes, topped or enriched | | Free | .. |
| 27.10.2 | - Goods, as follows:  (a) diesel fuel; or  (b) kerosene: | |  |  |
| 27.10.21 | - - For use in aircraft | | $0.0419/L | PNG: $0.0419/L |
|
| 27.10.22 | - - For use in propelling road vehicles on public roads | | $0.05155/L | PNG: $0.05155/L |
|
| 27.10.29 | - - Other | | 2% | DC: Free |
| 27.10.3 | - Gasoline and other oils having a flash point of less than 23° C when tested in an Abel (closed test) apparatus: | |  |  |
| 27.10.31 | - - For use in aircraft engines | | $0.04555/L | PNG: $0.04555/L |
|
| 27.10.32 | - - For use in internal combustion engines, NSA | | $0.05155/L | PNG: $0.05155/L |
|

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 27.10.39 | - - For other uses | |  | 2% | .. |
| 27.10.4 | - Goods, as follows:  (a) liquid paraffin of pharmaceutical quality; or  (b) mineral turpentine | |  | Free | .. |
| 27.10.9 | - Other | |  | 2% | DC: Free |
| 27.11 | \* PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS | |  | 5% | DC: Free |
| 27.12 | \* PETROLEUM JELLY | |  | 2% | DC: Free |
| 27.13 | \* PARAFFIN WAX, MICRO-CRYSTALLINE WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX AND OTHER MINERAL WAXES, WHETHER OR NOT COLOURED | |  | 2% | DC: Free |
| 27.14 | \* PETROLEUM BITUMEN, PETROLEUM COKE AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS | |  | 2% | DC: Free |
| 27.15 | \* BITUMEN AND ASPHALT, NATURAL; BITUMINOUS SHALE, ASPHALTIC ROCK AND TAR SANDS | |  | 2% | DC: Free |
| 27.16 | \* BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH | |  | 10% | DC: Free CAN: 5% |

**DIVISION 6**

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

DIVISIONAL NOTES

1. (1) Goods (other than radio-active ores) that fall within 28.50 or 28.51 do not fall within any other item.

(2) Subject to sub-note (1), goods that fall within 28.49 or 28.52, or both, do not fall within any other item in this Division.

2. Subject to note 1, goods that fall within one or more of 30.03, 30.04, 30.05, 32.09, 33.06, 35.06, 37.08 and 38.11 by reason of being goods put up in measured doses or for sale by retail do not fall within any other item.

3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall within this Division and which are intended to be mixed together to obtain a product of this Division or Division 7, are to be classified in the item appropriate to that product, provided that the constituents are—

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) imported together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

4. (1) Where appearing in this Division, “essential character” means—

(a) for goods in which there is only one functional constituent, that constituent; or

(b) for goods in which there is more than one functional constituent but one constituent performs the primary function, that constituent; or

(c) for other goods, the functional constituent present in the greater quantity by weight.

**SCHEDULE 3**—continued

(2) For the purposes of this note, if two or more functional constituents—

(a) jointly contribute to the essential character of the goods; and

(b) are goods to which, if they were imported separately, the same tariff classification would apply,

those constituents shall be deemed to be a single constituent.

5. In this Division, “ethylene oxide derivative” means a substance that contains in its chemical structure an oxyethylene group, that is to say, a group having the configuration as follows ‘-CH2-CH2-0-’, that results from or may be produced by the introduction of ethylene oxide into the synthesis or production of that substance.

**CHAPTER 28**

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

CHAPTER NOTES

1. Unless the contrary intention appears, goods do not fall within this Chapter unless they are—

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

(b) goods referred to in paragraph (a) dissolved in water;

(c) goods referred to in paragraph (a) dissolved in other solvents, if the solution constitutes a normal and necessary method of putting up the goods adopted solely for reasons of safety or for the purpose of transporting the goods and the solvent does not render the goods suitable for particular types of use rather than for general use;

(d) goods referred to in paragraphs (a), (b) or (c) to which has been added a stabiliser needed for preservation or transport purposes; or

(e) goods referred to in paragraphs (a), (b), (c) or (d) to which an anti-dusting agent has been added or a colouring substance added to facilitate identification or for safety reasons, provided that the added agent or substance does not make the goods suitable for particular types of use rather than for general use.

2. Compounds of carbon, other than those listed in paragraphs (a) to (n) (inclusive), do not fall within this Chapter:

(a) oxides of carbon and hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids falling within 28.13;

(b) oxyhalides of carbon falling within 28.14;

(c) carbon disulphide falling within 28.15;

(d) dithionites stabilised with organic substances and sulphoxylates falling within 28.36;

(e) carbonates and percarbonates of inorganic bases falling within 28.42;

(f) cyanides and complex cyanides of inorganic bases falling within 28.43;

(g) fulminates, cyanates and thiocyanates, of inorganic bases falling within 28.44;

(h) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (that is to say, reineckates) and other complex cyanates, of inorganic bases falling within 28.48;

(j) organic products falling within 28.49, 28.50, 28.51 or 28.52; (k) solid hydrogen peroxide falling within 28.54;

(m) metal and non-metal carbides falling within 28.56;

(n) carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives falling within 28.58, other than calcium cyanamide containing not more than 25% by weight of nitrogen calculated on a dry anhydrous basis and falling within Chapter 31.

3. The following goods do not fall within this Chapter:

(a) sodium chloride and magnesium oxide, whether or not chemically pure, and other products falling within Division 5;

(b) organo-inorganic compounds other than those referred to in a paragraph of note 2;

**SCHEDULE 3**—continued

(c) goods referred to in note 3, 4 or 5 to Chapter 31, or ammonium phosphates referred to in note 6 to Chapter 31;

(d) inorganic products of a kind used as luminophores, being products falling within 32.07;

(e) artificial graphite falling within 38.01, products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, being products falling within 38.17, ink removers put up in packs for sale by retail and falling within 38.19 and cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or of the alkaline-earth metals, being cultured crystals falling within 38.19;

(f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones falling within 71.02, 71.03 or 71.04;

(g) precious metals and precious metal alloys falling within Chapter 71;

(h) metals whether or not chemically pure, and metal alloys falling within Division 15;

(j) optical elements falling within 90.01.

4. Chemically defined complex acids consisting of:

(a) a non-metallic acid falling within Sub-chapter 2; and

(b) a metallic acid falling within Sub-chapter 4,

fall within 28.13, and do not fall within any other item in this Chapter.

5. (1) Goods do not fall within Sub-chapter 5 unless they are metallic, ammonium or peroxy salts.

(2) Unless the contrary intention appears, double or complex salts do not fall within an item or items in items 28.29 to 28.32 (inclusive), 28.35 to 28.40 (inclusive) or 28.42 to 28.47 (inclusive).

6. (1) In 28.50—

“fissile chemical elements and isotopes” means natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes;

“other radio-active chemical elements” means technetium, promethium, polonium, astatine, radon, francium, radium, actinium, protactinium, neptunium, americium and other elements of higher atomic number;

“other radio-active isotopes” means all radio-active isotopes, natural or artificial (including those of the precious metals and of the base metals falling within Division 14 or 15), other than those referred to in a preceding definition in this note.

(2) In sub-note (1) and in 28.50 and 28.51, “isotopes” includes enriched isotopes, but does not include—

(a) chemical elements that occur in nature as pure isotopes; or

(b) uranium depleted in U235.

7. In 28.55, “phosphides” includes ferro-phosphorus containing 15% or more by weight of phosphorus and phosphor copper containing more than 8% by weight of phosphorus.

8. Chemical elements (including silicon and selenium) when in unworked form as drawn or in the forms of cylinders or rods, doped for use in electronics, fall within this Chapter.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General rate | Special rate |
|  | **SUB-CHAPTER 1** | |  |  |
|  | CHEMICAL ELEMENTS | |  |  |
| 28.01 | \* HALOGENS (FLUORINE, CHLORINE, BROMINE AND IODINE): | |  |  |
| 28.01.1 | - Goods, as follows:  (a) bromine;  (b) chlorine;  (c) fluorine | | 2% | DC: Free |
| 28.01.2 | - Iodine | | Free | .. |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | | Column 3 | | Column 4 |
| Reference no. | Goods |  | | General rate | | Special rate |
| 28.02 | \* SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR | |  | | 2% | | DC: Free |
| 28.03 | \* CARBON (INCLUDING CARBON BLACK) | |  | | Free | | .. |
| 28.04 | \* HYDROGEN, RARE GASES AND OTHER NON-METALS | |  | | 2% | | DC: Free |
| 28.05 | \* ALKALI AND ALKALINE-EARTH METALS; RARE EARTH METALS, YTTRIUM AND SCANDIUM AND INTERMIXTURES OR INTERALLOYS THEREOF; MERCURY | |  | | 2% | | DC: Free |
| **SUB-CHAPTER 2** | | | | | | | |
| INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS | | | | | | | |
| 28.06 | \* HYDROCHLORIC ACID AND CHLORO-SULPHURIC ACID | | |  | | 2% | DC: Free |
| 28.07 |  | | |  | |  |  |
| 28.08 | \* SULPHURIC ACID; OLEUM | | |  | | 2% | DC: Free |
| 28.09 | \* NITRIC ACID; SULPHONITRIC ACIDS | | |  | | 2% | DC: Free |
| 28.10 | \* PHOSPHORUS PENTOXIDE; METAPHOSPHORIC ACID; ORTHOPHOSPHORIC ACID; PYROPHOSPHORIC ACID: | | |  | |  |  |
| 28.10.1 | - Phosphorus pentoxide | | |  | | 2% | DC: Free |
| 28.10.9 | - Other | | |  | | 20% | .. |
| 28.11 |  | | |  | |  |  |
| 28.12 | \* BORIC OXIDE AND BORIC ACID | | |  | | 2% | DC: Free |
| 28.13 | \* OTHER INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS (EXCLUDING WATER): | | |  | |  |  |
| 28.13.1 | - Arsenic pentoxide and acids of arsenic | | |  | | 10% | DC: Free |
| 28.13.9 | - Other | | |  | | Free | .. |
| **SUB-CHAPTER 3** | | | | | | | |
| HALOGEN AND SULPHUR COMPOUNDS OF NON-METALS | | | | | | |  |
| 28.14 | \* HALIDES, OXYHALIDES AND OTHER HALOGEN COMPOUNDS OF NON-METALS | | |  | | 2% | DC: Free |
| 28.15 | \* SULPHIDES OF NON-METALS; PHOSPHORUS TRISULPHIDE | | |  | | 2% | DC: Free |
| **SUB-CHAPTER 4** | | | | | | | |
| INORGANIC BASES AND METALLIC OXIDES, HYDROXIDES AND PEROXIDES | | | | | | | |
| 28.16 | \* AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION | | |  | | 2% | DC: Free |
| 28.17 | \* SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM: | | |  | |  |  |
| 28.17.1 | - Sodium hydroxide | | |  | | 40% | DC: 30% |
| 28.17.9 | - Other | | |  | | Free | .. |
| 28.18 | \* HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM | | |  | | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 28.19 | \* ZINC OXIDE AND ZINC PEROXIDE | |  | 2% | DC: Free CAN: Free |
| 28.20 | \* ALUMINIUM OXIDE AND HYDROXIDE; ARTIFICIAL CORUNDUM | |  | 2% | DC: Free |
| 28.21 | \* CHROMIUM OXIDES AND HYDROXIDES | |  | 2% | DC: Free |
| 28.22 | \* MANGANESE OXIDES | |  | 2% | DC: Free |
| 28.23 | \* IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe2O3 | |  | 5% | DC: Free |
| 28.24 | \* COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES | |  | 2% | DC: Free |
| 28.25 | \* TITANIUM OXIDES | |  | 20% | DC: Free |
| 28.26 |  | |  |  |  |
| 28.27 | \* LEAD OXIDES; RED LEAD AND ORANGE LEAD | |  | 2% | DC: Free |
| 28.28 | \* HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES AND METALLIC OXIDES, HYDROXIDES AND PEROXIDES | |  | 2% | DC: Free |
| **SUB-CHAPTER 5** | | | | | |
| METALLIC SALTS AND PEROXY-SALTS OF INORGANIC ACIDS | | | | | |
| 28.29 | \* FLUORIDES; FLUOROSILICATES, FLUOROBORATES AND OTHER COMPLEX FLUORINE SALTS | |  | 2% | DC: Free |
| 28.30 | \* CHLORIDES, OXYCHLORIDES AND HYDROXYCHLORIDES; BROMIDES AND OXYBROMIDES; IODIDES AND OXYIODIDES: | |  |  |  |
| 28.30.1 | - Goods, as follows:  (a) calcium chloride;  (b) copper oxychloride;  (c) zinc chloride | |  | 20% | DC: Free |
| 28.30.9 | - Other | |  | 2% | DC: Free |
| 28.31 | \* HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES | |  | 2% | DC: Free |
| 28.32 28.33 | \* CHLORATES AND PERCHLORATES; BRO-MATES AND PERBROMATES; IODATES AND PERIODATES | |  | 2% | DC: Free |
| 28.34 |  | |  |  |  |
| 28.35 | \* SULPHIDES; POLYSULPHIDES | |  | 2% | DC: Free |
| 28.36 | \* DITHIONITES, INCLUDING THOSE STABILISED WITH ORGANIC SUBSTANCES; SULPHOXYLATES | |  | 2% | DC: Free |
| 28.37 | \* SULPHITES AND THIOSULPHATES | |  | 2% | DC: Free |
| 28.38 | \* SULPHATES (INCLUDING ALUMS) AND PERSULPHATES: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General rate | Special rate |
| 28.38.1 | - Goods, as follows:  (a) aluminium ammonium sulphate;  (b) aluminium sodium sulphate;  (c) aluminium sulphate;  (d) chromium sulphate other than basic chromium sulphate;  (e) cupric sulphate;  (f) magnesium sulphate;  (g) sodium sulphate;  (h) zinc sulphate | | 15% | DC: Free |
| 28.38.9 | - Other | | 2% | DC: Free |
| 28.39 | \* NITRITES AND NITRATES | | 2% | DC: Free |
| 28.40 | \* PHOSPHITES, HYPOPHOSPHITES AND PHOSPHATES: | |  |  |
| 28.40.1 | - Goods, as follows:  (a) calcium tetrahydrogen diorthophosphate;  (b) disodium hydrogen orthophosphate;  (c) potassium dihydrogen orthophosphate;  (d) sodium dihydrogen orthophosphate;  (e) trisodium orthophosphate;  (f) sodium polyphosphates, including:  (i) disodium dihydrogen pyrophosphate;  (ii) pentasodium triphosphate;  (iii) tetrasodium pyrophosphate; and  (iv) polymetaphosphates | | 30% | DC: 10% |
| 28.40.9 | - Other | | 2% | DC: Free |
| 28.41 | .. | |  |  |
| 28.42 | \* CARBONATES AND PERCARBONATES; COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE: | |  |  |
| 28.42.1 | - Sodium carbonate; sodium hydrogen carbonate | | 20% | DC: 10% |
| 28.42.9 | - Other | | 2% | DC: Free |
| 28.43 | \* CYANIDES AND COMPLEX CYANIDES | | Free |  |
| 28.44 | \* FULMINATES, CYANATES AND THIOCYANATES | | 2% | DC: Free |
| 28.45 | \* SILICATES; COMMERCIAL SODIUM AND POTASSIUM SILICATES: | |  |  |
| 28.45.1 | - Sodium metasilicates | | 20% | DC: Free |
| 28.45.2 | - Sodium silicates, NSA; potassium silicates | | 5% | DC: Free |
| 28.45.9 | - Other | | 2% | DC: Free |
| 28.46 | \* BORATES AND PERBORATES: | |  |  |
| 28.46.1 | - Sodium perborate | | 30% | DC: 10% |
| 28.46.9 | - Other | | 2% | DC: Free |
| 28.47 | \* SALTS OF METALLIC ACIDS: | |  |  |
| 28.47.1 | - Lead chromate; sodium aluminate | | 10% | DC: Free |
| 28.47.2 | - Zinc chromâtes | | 30% | DC: 10% |
| 28.47.9 | - Other | | 2% | DC: Free |
| 28.48 | \* OTHER SALTS AND PEROXY SALTS OF INORGANIC ACIDS, BUT NOT INCLUDING AZIDES: | |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 28.48.1 | - Goods, as follows:  (a) aluminium sodium phosphate;  (b) zinc chromates | |  | 30% | DC: 10% |
|  |
|  |
| 28.48.2 | - Goods, as follows:  (a) arsenites and arsenates;  (b) cadmium selenide;  (c) zinc ammonium chloride | |  | 10% | DC: Free |
|  |
|  |
|  |
| 28.48.9 | - Other | |  | 2% | DC: Free |
| **SUB-CHAPTER 6** | | | | |
| MISCELLANEOUS | | | | |
| 28.49 | \* COLLOIDAL PRECIOUS METALS; AMALGAMS OF PRECIOUS METALS; SALTS AND OTHER COMPOUNDS, INORGANIC OR ORGANIC, OF PRECIOUS METALS, INCLUDING ALBUMINATES, PROTEINATES, TANNATES AND SIMILAR COMPOUNDS, WHETHER OR NOT CHEMICALLY DEFINED | |  | 2% | DC: Free |
|  |
|  |
|  |
|  |
| 28.50 | \* FISSILE CHEMICAL ELEMENTS AND ISOTOPES; OTHER RADIO-ACTIVE CHEMICAL ELEMENTS AND OTHER RADIO-ACTIVE ISOTOPES; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ELEMENTS OR ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED AND WHETHER OR NOT MIXED TOGETHER; ALLOYS (OTHER THAN FERRO-URANIUM), DISPERSIONS AND CERMETS, CONTAINING ANY OF THESE ELEMENTS OR ISOTOPES OR THEIR INORGANIC OR ORGANIC COMPOUNDS; NUCLEAR REACTOR CARTRIDGES, SPENT OR IRRADIATED | |  | 2% | DC: Free |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
| 28.51 | \* ISOTOPES AND THEIR COMPOUNDS, INORGANIC OR ORGANIC, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN ISOTOPES AND COMPOUNDS FALLING WITHIN 28.50 | |  | 2% | DC: Free |
|  |
|  |
| 28.52 | \* COMPOUNDS, INORGANIC OR ORGANIC, OF THORIUM, OF URANIUM DEPLETED IN U235, OF RARE EARTH METALS, OF YTTRIUM OR OF SCANDIUM, WHETHER OR NOT MIXED TOGETHER | |  | 2% | DC: Free |
|  |
|  |
| 28.53 |  | |  |  |  |
| 28.54 | \* HYDROGEN PEROXIDE (INCLUDING SOLID HYDROGEN PEROXIDE) | |  | 20% | DC: Free |
|  |
| 28.55 | \* PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED | |  | 2% | DC: Free |
|  |
| 28.56 | \* CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED: | |  |  |  |
| 28.56.1 | - Calcium carbide | |  | 10% | CAN: Free |
| 28.56.2 | - Tungsten carbide | |  | 10% | DC: Free |
| 28.56.9 | - Other | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General rate | Special rate |
| 28.57 | \* HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED | | 2% | DC: Free |
| 28.58 | \* OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED AND CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, NOT INCLUDING AMALGAMS OF PRECIOUS METALS | | 2% | DC: Free |

**CHAPTER 29**

ORGANIC CHEMICALS

CHAPTER NOTES

1. Unless the contrary intention appears, goods do not fall within this Chapter unless they are—

(a) separate chemically defined organic compounds, whether or not containing impurities;

(b) mixtures of 2 or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not the acyclic hydrocarbon isomers are saturated;

(c) sugar ethers or sugar esters, or their salts, or antibiotics, whether or not chemically defined;

(d) goods falling within Sub-chapter 11 or 12, whether or not chemically defined;

(e) goods referred to in paragraphs (a), (b), (c) or (d), dissolved in water;

(f) goods referred to in paragraphs (a), (b), (c) or (d), dissolved in other solvents, if the solution constitutes a normal and necessary method of putting up the goods adopted solely for reasons of safety or for the purpose of transporting the goods and the solvent does not render the goods suitable for particular types of use rather than for general use;

(g) goods referred to in paragraphs (a) to (f) (inclusive), to which has been added a stabiliser needed for preservation or transport purposes;

(h) goods referred to in paragraphs (a) to (g) (inclusive), to which an anti-dusting agent has been added or a colouring or odoriferous substance added to facilitate identification or for safety reasons, provided that the added agent or substance does not make the goods suitable for particular types of use rather than for general use; or

(j) the following goods, diluted to standard strengths, for the production of azo dyes:

(i) diazonium salts;

(ii) couplers used for these salts; or

(iii) diazotisable amines and their salts.

2. The following goods do not fall within this Chapter:

(a) fats and oils falling within 15.04 and glycerol falling within 15.11;

(b) ethyl alcohol falling within 22.08 or 22.09;

(c) methane and propane falling within 27.11;

(d) a compound of carbon referred to in note 2 to Chapter 28;

(e) urea falling within 31.02 or 31.05;

(f) colouring matter of vegetable or animal origin falling within 32.04;

(g) synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores, products of the kind known as optical bleaching agents substantive to the fibre, and natural indigo, falling within 32.05;

(h) dyes and other colouring matter put up in forms or packs of a kind sold by retail and falling within 32.09;

**SCHEDULE 3**—continued

(j) enzymes falling within 35.07;

(k) metaldehyde, hexamethylenetetramine and similar substances put up in forms (tablets, sticks or similar forms) for use as fuels and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 300 cm3 falling within 36.08;

(m) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades falling within 38.17;

(n) ink removers put up in packs of a kind sold by retail and falling within 38.19;

(p) optical elements falling within 90.01.

3. Where goods would, but for this note, fall within 2 or more items in this Chapter, they fall within that one of those items that occurs last in this Chapter.

4. (1) In 29.03, 29.04, 29.05, 29.07, 29.08, 29.09 and 29.10, an item or items in items 29.12 to 29.16 (inclusive), 29.19 and 29.21, a reference to halogenated, sulphonated, nitrated or nitrosated derivatives shall be read as including a reference to any combinations of those derivatives.

(2) Nitro and nitroso groups shall be deemed not to be nitrogen-functions for the purposes of 29.30.

5. (1) Where an ester is a combination of an acid-function organic compound falling within Sub-chapters 1 to 7 (inclusive), and an organic compound also falling within those Sub-chapters, the ester falls within that one of those items that occurs last in this Chapter and does not fall within any other item in this Chapter.

(2) Where an ester is a combination of ethyl alcohol or glycerol and an acid-function organic compound falling within Sub-chapters 1 to 7 (inclusive), the ester falls within the item within which the acid-function organic compound falls, and does not fall within any other item in this Chapter.

(3) Where a salt is a combination of an ester referred to in sub-note (1) or (2) and an inorganic base, the salt falls within the item within which the ester falls, and does not fall within any other item in this Chapter.

(4) Where a salt is a combination of an acid-function or phenol-function organic compound that—

(a) fall within an item in Sub-chapters 1 to 7 (inclusive); and

(b) is not an ester or a salt referred to in sub-note (3),

and an inorganic base, the salt falls within the item within which the acid-function or phenol-function organic compound falls, and does not fall within any other item in this Chapter.

(5) Halides of a carboxylic acid fall within the item within which the acid falls, and do not fall within any other item in this Chapter.

6. (1) In 29.31, 29.33 and 29.34, “compounds” means organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, other atoms directly linked to carbon atoms.

(2) In 29.31, “organo-sulphur compounds”, and in 29.34, “other organo-inorganic compounds”, do not include sulphonated or halogenated derivatives (including compound derivatives) that, apart from hydrogen, oxygen and nitrogen, have directly linked to carbon only the atoms of sulphur and of halogens that give to them their nature of sulphonated or halogenated derivatives or compound derivatives, as the case may be.

7. In 29.35, “heterocyclic compounds” does not include internal ethers, internal hemiacetals, methylene ethers of orthodihydric phenols, epoxides with three or four member rings, cyclic acetals, cyclic polymers of aldehydes, of thioaldehydes or of aldimines, anhydrides of polybasic acids, cyclic esters of polyhydric alcohols with polybasic acids, cyclic ureides and cyclic thioureides, imides of polybasic acids, hexamethylenetetramine or trimethylenetrinitramine.

8. In this Chapter, “surface-active agents” means separate chemically defined compounds of a kind used for their surface-active properties.

**SCHEDULE 3—**continued

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | | |  | Column 3 | | Column 4 | |
| Reference no. | Goods |  | General rate | | Special rate | |
| **SUB-CHAPTER 1** | | | | | | | | | |
| HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | | | | | | | | | |
| 29.01 | \* HYDROCARBONS: | | | |  |  | | |  |
| 29.01.1 | - Styrene | | | |  | 30% | | | DC: 10% |
| 29.01.2 | - Benzene, toluene and xylene for use in internal combustion engines | | | |  | $0.04905/L | | | .. |
|  |
| 29.01.9 | - Other | | | |  | 2% | | | DC: Free |
| 29.02 | \* HALOGENATED DERIVATIVES OF HYDROCARBONS: | | | |  |  | | |  |
| 29.02.1 | - Goods, as follows:  (a) chloroethane;  (b) chloroform;  (c) chloromethane | | | |  | 10% | | | DC: Free |
| 29.02.2 | - p-Dichlorobenzene | | | |  | 20% | | | DC: Free CAN: 12.5% |
| 29.02.3 | - Goods, as follows:  (a) chlorobenzenes, NSA;  (b) fluorinated derivatives and chlorofluorinated derivatives of hydrocarbons | | | |  | 20% | | | DC: Free |
| 29.02.4 | - Goods, as follows:  (a) carbon tetrachloride;  (b) 1, 2-dichloroethane; or  (c) tetrachloroethylene | | | |  | 30% | | | DC: 10% |
| 29.02.9 | - Other | | | |  | 2% | | | DC: Free CAN: Free |
| 29.03 | \* SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS: | | | |  |  | | |  |
| 29.03.1 | - Goods, as follows:  (a) potassium toluene sulphonate;  (b) sodium toluene sulphonate;  (c) sodium xylene sulphonates | | | |  | 15% | | | DC. Free |
| 29.03.2 | - Surface-active agents, NSA | | | |  | 20% | | | DC: Free |
| 29.03.9 | - Other | | | |  | 2% | | | DC: Free |
| **SUB-CHAPTER 2** | | | | | | | | | |
| ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED  DERIVATIVES | | | | | | | | | |
| 29.04 | \* ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES: | |  |  | | |  | | |
| 29.04.1 | - Ethanediol | |  | 30% | | | DC (except TAIW):20% | | |
| 29.04.2 | - Goods, as follows:  (a) 4-methylpentane-2-ol;  (b) 2-methylpentane-2, 4-diol;  (c) mannitol;  (d) sorbitol | |  | 30% | | | DC: 10% | | |
| 29.04.3 | - Goods, as follows:  (a) butyl alcohols; | |  | 25% | | | DC: 10% | | |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General rate | Special rate |
|  | (b) monohydric primary alcohols containing not less than 6 carbon atoms;  (c) propane-1, 2-diol;  (d) propylalcohols | |  |  |
| 29.04.4 | - Surface-active agents | | 20% | DC: Free |
| 29.04.9 | - Other | | 2% | DC: Free  CAN: Free |
| 29.05 | \* CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES: | |  |  |
| 29.05.1 | - Menthol | | 10% | .. |
| 29.05.9 | - Other | | 2% | DC: Free |
| **SUB-CHAPTER 3** | | | | |
| PHENOLS, PHENOL-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | | | | |
| 29.06 | \* PHENOLS AND PHENOL-ALCOHOLS: | |  |  |
| 29.06.1 | - Goods, as follows:  (a) mixed cresol isomers and their sodium salts;  (b) mixed xylenol isomers and their sodium salts;  (c) o-cresol and its sodium salt;  (d) phenol | | 30% | DC: 10% |
| 29.06.2 | - Condensates being reaction products of—  (a) butyraldehyde with mixed dimethyl phenols;  (b) 2-(methylcyclohexyl)-4-methyl-phenol with formaldehyde; or  (c) 4-methyl-6-t-butylphenol with formaldehyde | | 10% | DC: Free |
| 29.06.9 | - Other | | 2% | DC: Free |
| 29.07 | \* HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS: | |  |  |
| 29.07.1 | - Goods, as follows:  (a) 2, 4—dichlorophenol and its salts;  (b) 2, 4, 5—trichlorophenol and its salts;  (c) 2, 4, 6—trichlorohpenol and its salts;  (d) pentachlorophenol and its salts;  (e) monochloroxylenols;  (f) phenol monosulphonic acids;  (g) phenol disulphonic acids | | 30% | DC: 10% |
| 29.07.2 | - Surface-active agents, NSA | | 20% | DC: Free |
| 29.07.9 | - Other | | 2% | DC: Free |
| **SUB-CHAPTER 4** | | | | |
| ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, EPOXIDES WITH A THREE OR FOUR MEMBER RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | | | | |
| 29.08 | \* ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES AND ETHER PEROXIDES, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES: | |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | | Column 4 |
| Reference no. | Goods |  | General rate | | Special rate |
| 29.08.1 | - Diethylene glycol; triethylene glycol | |  | 30% | | DC (except TAIW): 20% |
| 29.08.2 | - Goods, as follows:  (a) ethylene oxide derivatives;  (b) ethyl methyl ketone peroxide;  (c) di-t-butyl peroxide;  (d) t-butyl hydroperoxide;  (e) tetrachloronitroanisole;  (f) trichloronitroanisole;  (g) trichloronitrodimethoxybenzene | |  | 30% | | DC: 10% |
| 29.08.3 | - Diethyl ether; di-isopropyl ether | |  | 10% | | DC: Free |
| 29.08.4 | - Dipropylene glycol; tripropylene glycol | |  | 20% | | DC: Free |
| 29.08.5 | - Cineole | |  | 10% | | DC: Free |
| 29.08.6 | - Surface-active agents, NSA | |  | 25% | | DC: Free |
| 29.08.9 | - Other | |  | 2% | | DC: Free |
| 29.09 | \* EPOXIDES, EPOXYALCOHOLS, EPO-XYPHENOLS AND EPOXYETHERS, WITH A THREE OR FOUR MEMBER RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | |  | 2% | | DC: Free |
| 29.10 | \* ACETALS AND HEMIACETALS AND SINGLE OR COMPLEX OXYGEN-FUNCTION ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | |  | 2% | | DC: Free |
| **SUB-CHAPTER 5** | | | | | | |
| ALDEHYDE-FUNCTION COMPOUNDS | | | | | | |
| 29.11 | \* ALDEHYDES, ALDEHYDE-ALCOHOLS, ALDEHYDE-ETHERS, ALDEHYDE-PHENOLS AND OTHER SINGLE OR COMPLEX OXYGEN-FUNCTION ALDEHYDES; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE: | | |  |  |  |
| 29.11.1 | - Goods, as follows:  (a) acetaldehyde;  (b) formaldehyde;  (c) paraformaldehyde | | |  | 20% | DC: Free |
| 29.11.2 | - Vanillin | | |  | 10% | DC: Free CAN: 2% |
| 29.11.3 | - Goods, as follows:  (a) butyraldehyde;  (b) ethyl vanillin;  (c) other goods of a kind used for flavouring | | |  | 10% | DC: Free |
| 29.11.9 | - Other | | |  | 2% | DC: Free |
| 29.12 | \* HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF GOODS FALLING WITHIN 29.11 | | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | | Column 4 |
| Reference no. | Goods | General rate | | Special rate |
| **SUB-CHAPTER 6** | | | | | |
| KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS | | | | | |
| 29.13 | \* KETONES, KETONE-ALCOHOLS, KETONE-PHENOLS, KETONE-ALDEHYDES, QUIN-ONES, QUINONE-ALCOHOLS, QUINONE-PHENOLS, QUINONE-ALDEHYDES AND OTHER SINGLE OR COMPLEX OXYGEN-FUNCTION KETONES AND QUINONES, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES: | |  | |  |
| 29.13.1 | - Acetone | | 20% | | DC: Free |
| 29.13.2 | - Diacetone alcohol; isobutyl methyl ketone | | 30% | | DC: 20% |
| 29.13.9 | - Other | | 2% | | DC: Free |
| **SUB-CHAPTER 7** | | | | | |
| CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED  DERIVATIVES | | | | | |
|
|
| 29.14 | \* MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES: | | |  |  |
| 29.14.1 | - Peroxides (including t-butyl perbenzoate) | | | 30% | DC: 10% |
| 29.14.2 | - Goods, as follows:  (a) acetic acid, its salts and esters, not being methyl acetate; or  (b) acetic anhydride: | | |  |  |
| 29.14.21 | - - Esters in which a component is an ethylene oxide derivative | | | 30% | DC: 10% |
| 29.14.22 | - - Glycerol triacetate | | | 5% | DC: Free |
| 29.14.29 | - - Other | | | 25% | DC: 10% CAN: 20% |
| 29.14.3 | - Acrylic acid and methacrylic acid and their salts and esters: | | |  |  |
| 29.14.31 | - - Salts | | | 2% | DC: Free |
| 29.14.32 | - - Acids; esters: | | |  |  |
| 29.14.321 | - - - For use otherwise than in the manufacture of paints or lacquers | | | 2% | DC: Free |
| 29.14.322 | - - - For use in the manufacture of paints or lacquers | | | 25% | .. |
| 29.14.4 | - Esters, as follows:  (a) allyl isocaproates;  (b) allyl heptoates;  (c) amyl butyrates;  (d) amyl formates;  (e) butyl butyrates;  (f) butyl formates;  (g) ethyl butyrates;  (h) ethyl formate;  (j) methyl acetate;  (k) methyl formate;  (m) propyl formates | | | 25% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 29.14.5 | - Aliphatic acids containing not less than 8 and not more than 22 carbon atoms, and their salts and esters, not being goods of a kind used for flavouring | |  | 20% | DC: Free |
|  |
| 29.14.6 | - Surface-active agents, NSA; ethylene oxide derivatives, NSA | |  | 20% | DC: Free |
| 29.14.9 | - Other | |  | 2% | DC: Free  CAN: Free |
| 29.15 | \* POLYCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES: | |  |  |  |
|  |
|  |
| 29.15.1 | - Phthalic anhydride | |  | 25% | DC: 20% |
| 29.15.2 | - Goods, as follows:  (a) esters;  (b) isophthalic acid;  (c) phthalic acid | |  | 25% | DC: Free |
|  |
|  |
| 29.15.3 | - Surface-active agents, NSA | |  | 20% | DC: Free |
| 29.15.9 | - Other | |  | 2% | DC: Free |
| 29.16 | \* CARBOXYLIC ACIDS WITH ALCOHOL, PHENOL, ALDEHYDE OR KETONE-FUNCTION AND OTHER SINGLE OR COMPLEX OXYGEN-FUNCTION CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES: | |  |  |  |
|  |
|  |
|  |
|  |
| 29.16.1 | - Goods, as follows:  (a) chloromethylphenoxyacetic acid and its salts and esters;  (b) methyl salicylate;  (c) salicylic acid;  (d) sodium salicylate | |  | 10% | DC: Free |
|  |
|  |
|  |
| 29.16.2 | - 2, 4-dichlorophenoxyacetic acid, 2, 4, 5-trichlorophenoxyacetic acid and their salts and esters | |  | 30% | DC: 20% |
|  |
| 29.16.3 | - Acetylsalicylic acid | |  | 20% | DC: Free |
| 29.16.4 | - Surface-active agents | |  | 20% | DC: Free |
| 29.16.9 | - Other | |  | 2% | DC: Free  CAN: Free |
|  |
| **SUB-CHAPTER 8** | | | | | |
| INORGANIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | | | | | |
| 29.17 | .. | |  |  |  |
| 29.18 | .. | |  |  |  |
| 29.19 | \* PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | |  | 2% | DC: Free |
|  |
|  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | | Column 4 |
| Reference no. | Goods |  | General rate | | Special rate |
| 29.20 |  | |  |  | |  |
| 29.21 | \* OTHER ESTERS OF MINERAL ACIDS (EXCLUDING HALIDES) AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES: | |  |  | |  |
| 29.21.1 | - Surface-active agents | |  | 20% | | DC: Free |
| 29.21.9 | - Other | |  | 2% | | DC: Free |
| **SUB-CHAPTER 9** | | | | | | |
| NITROGEN-FUNCTION COMPOUNDS | | | | | | |
| 29.22 | \* AMINE-FUNCTION COMPOUNDS: | |  | |  |  |
| 29.22.1 | - Goods, as follows:  (a) 4-cyclohexylaminodiphenylamine;  (b) N-isopropyl-N-phenyl-p-phenylendiamine;  (c) N-nitrosodiphenylamine;  (d) N-phenylnaphthylamine;  (e) NN’dioctyl-p-phenylenediamine | |  | | 30% | DC: 10% |
| 29.22.2 | - Goods, as follows:  (a) N-(1, 3-dimethylbutyl)-N-phenyl-p-phenyl-enediamine;  (b) N, N, bis (1, 4-dimethyl pentyl)-p-phenyl-enediamine | |  | | 5% | DC: Free  CAN: Free |
| 29.22.9 | - Other | |  | | 2% | DC: Free |
| 29.23 | \* SINGLE OR COMPLEX OXYGEN-FUNCTION AMINO-COMPOUNDS: | |  | |  |  |
| 29.23.1 | - Goods, as follows:  (a) amine salts of 2, 4-dichlorophenoxyacetic acid or 2, 4, 5-trichlorophenoxyacetic acid; or  (b) ethanolamines | |  | | 30% | DC: 20% CAN: 25% |
| 29.23.2 | - Surface-active agents | |  | | 20% | DC: Free |
| 29.23.9 | - Other | |  | | Free |  |
| 29.24 | \* QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPINS: | |  | |  |  |
| 29.24.1 | - Quaternary ammonium salts and hydroxides | |  | | 20% | DC: Free |
| 29.24.2 | - Surface-active agents, NSA, other than lecithins | |  | | 20% | DC: Free |
| 29.24.9 | - Other | |  | | 2% | DC: Free |
| 29.25 | \* CARBOXYAMINE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID: | |  | |  |  |
| 29.25.1 | - Surface-active agents | |  | | 20% | DC: Free |
| 29.25.9 | - Other | |  | | 2% | DC: Free |
| 29.26 | \* CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING ORTHOBENZOIC-SULPHIMIDE AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS (INCLUDING HEXAMETHYLENETETRAMINE AND TRIMETHYLENETRINITRAMINE): | |  | | 10% | DC: Free |
| 29.26.1 | - Condensates, being reaction products of—  (a) diphenylamine with acetone; or | |  | |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
|  | (b) ethylchloride with formaldehyde and ammonia | |  |  |  |
| 29.26.9 | - Other | |  | 2% | DC: Free |
| 29.27 | \* NITRILE-FUNCTION COMPOUNDS | |  | 2% | DC: Free |
| 29.28 | \* DIAZO-COMPOUNDS, AZO-COMPOUNDS AND AZOXY-COMPOUNDS | |  | 2% | DC: Free |
| 29.29 | \* ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE | |  | 5% | DC: Free |
| 29.30 | \* COMPOUNDS WITH OTHER NITROGEN-FUNCTIONS: | |  |  |  |
| 29.30.1 | - Goods, as follows:  (a) calcium cyclamate; or  (b) sodium cyclamate  To 21 August 1984  From 22 August 1984 | |  | 30%  20% | ..  .. |
| 29.30.9 | - Other | |  | 2% | DC: Free |
| **SUB-CHAPTER 10** | | | | | |
| ORGANO-INORGANIC COMPOUNDS AND HETEROCYCLIC COMPOUNDS | | | | | |
| 29.31 | \* ORGANO-SULPHUR COMPOUNDS. | |  |  |  |
| 29.31.1 | - Potassium alkylxanthates; sodium alkylxanthates | |  | 20% | DC. Free |
| 29.31.9 | - Other | |  | 2% | DC: Free |
| 29.32 | .. | |  |  |  |
| 29.33 | \* ORGANO-MERCURY COMPOUNDS | |  | 2% | DC: Free |
| 29.34 | \* OTHER ORGANO-INORGANIC COMPOUNDS: | |  |  |  |
| 29.34.1 | - Tin compounds; tolyl arsenic acid and its salts | |  | 5% | DC: Free |
| 29.34.9 | - Other | |  | 2% | DC: Free |
| 29.35 | \* HETEROCYCLIC COMPOUNDS; NUCLEIC ACIDS: | |  |  |  |
| 29.35.1 | - Quinoline and its derivatives | |  | 5% | DC: Free |
| 29.35.2 | - Surface-active agents, NSA | |  | 25% | DC: Free |
| 29.35.9 | - Other | |  | 2% | DC: Free |
| 29.36 | \* SULPHONAMIDES | |  | 2% | DC: Free |
| 29.37 | \* SULTONES AND SULTAMS | |  | 2% | DC: Free |
| **SUB-CHAPTER 11** | | | | | |
| PROVITAMINS, VITAMINS AND HORMONES, NATURAL OR REPRODUCED BY SYNTHESIS | | | | | |
| 29.38 | \* PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT | |  | 2% | DC: Free |
| 29.39 | \* HORMONES, NATURAL OR REPRODUCED BY SYNTHESIS, AND DERIVATIVES THEREOF, USED PRIMARILY AS HORMONES AND OTHER STEROIDS USED PRIMARILY AS HORMONES | |  | Free | .. |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 29.40 | .. | |  |  |  |
| **SUB-CHAPTER 12** | | | | | |
| GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES | | | | | |
| 29.41 | \* GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS, AND OTHER DERIVATIVES: | |  |  |  |
| 29.41.1 | - Surface-active agents | |  | 20% | DC: Free |
| 29.41.9 | - Other | |  | 2% | DC: Free |
| 29.42 | \* VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES | |  | 2% | DC: Free |
| **SUB-CHAPTER 13** | | | | | |
| OTHER ORGANIC COMPOUNDS | | | | |  |
| 29.43 | \* SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, GLUCOSE AND LACTOSE; SUGAR ETHERS AND SUGAR ESTERS, AND THEIR SALTS, NOT FALLING WITHIN 29.39, 29.41 OR 29.42: | |  |  |  |
| 29.43.1 | - Polyols being polyhydroxyether compounds containing two or more hydroxyl groups per molecule and containing not less than 50% by weight of reacted propylene oxide, not being polyesters | |  | 20% | DC: Free |
| 29.43.9 | - Other | |  | 2% | DC: Free |
| 29.44 | \* ANTIBIOTICS | |  | Free |  |
| 29.45 | \* OTHER ORGANIC COMPOUNDS | |  | 2% | DC: Free |

**CHAPTER 30**

PHARMACEUTICAL PRODUCTS

CHAPTER NOTES

1. (1) In 30.03, “medicaments” means goods (other than dietetic, diabetic or fortified foods, tonic beverages, spa water or similar foods or beverages) that are—

(a) goods comprising 2 or more constituents that have been mixed or compounded together for a therapeutic or prophylactic use; or

(b) unmixed goods suitable for such a use that have been put up in measured doses or in forms or in packs of a kind sold by retail for therapeutic or prophylactic purposes,

but does not include goods falling within 30.02 or 30.04.

(2) For the purposes of this note and paragraph 3 (d)—

(a) the following goods shall be deemed to comprise two or more constituents that have been mixed or compounded together:

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

(ii) vegetable extracts obtained by the treatment of mixtures of vegetable materials;

(iii) salts and concentrates obtained by evaporating natural mineral waters; and

(b) the following goods shall be deemed to be unmixed goods:

(i) unmixed products dissolved in water;

**SCHEDULE 3**—continued

(ii) goods falling within Chapter 28;

(iii) goods falling within Chapter 29; and

(iv) simple vegetable extracts that have not been prepared, or that have been standardised or dissolved in any solvent but not further prepared, being goods falling within 13.03.

2. The following goods do not fall within this Chapter:

(a) aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses, falling within 33.06;

(b) dentifrices, including dentifrice of a kind having therapeutic or prophylactic properties, being goods falling within 33.06; or

(c) soap or other products falling within 34.01 containing added medicaments.

3. The following goods are specified for the purposes of 30.05:

(a) sterile surgical catgut and similar sterile suture materials;

(b) sterile laminaria and sterile laminaria tents;

(c) sterile absorbable surgical haemostatics;

(d) opacifying preparations for X-ray examinations and diagnostic reagents (other than those falling within 30.02) designed to be administered to the patient, being unmixed goods put up in measured doses or goods consisting of two or more products that have been mixed or compounded together for such a purpose;

(e) blood-grouping reagents;

(f) dental cements and other dental fillings; and

(g) first-aid boxes and kits.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 30.01 | \* ORGANO-THERAPEUTIC GLANDS OR OTHER ORGANS, DRIED, WHETHER OR NOT POWDERED; ORGANOTHERAPEUTIC EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS; OTHER ANIMAL SUBSTANCES, PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, AND NOT FALLING WITHIN ANY OTHER ITEM |  | 2% | DC: Free |
| 30.02 | \* ANTISERA; MICROBIAL VACCINES, TOXINS, MICROBIAL CULTURES (INCLUDING FERMENTS BUT EXCLUDING YEASTS) AND SIMILAR GOODS |  | 2% | DC: Free |
| 30.03 | \* MEDICAMENTS (INCLUDING VETERINARY MEDICAMENTS) |  | 2% | DC: Free  CAN: Free |
| 30.04 | \* WADDING, GAUZE, BANDAGES AND SIMILAR GOODS, INCLUDING DRESSINGS, ADHESIVE PLASTERS, POULTICES AND THE LIKE, BEING GOODS IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN RETAIL PACKS FOR MEDICAL OR SURGICAL PURPOSES, BUT NOT INCLUDING GOODS SPECIFIED IN NOTE 3: |  |  |  |
| 30.04.1 | - Goods, as follows:  (a) crepe bandages;  (b) wadding, including cotton wool and absorbent cotton |  | 20% | FI: Free  DC: 10% |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General rate | Special rate |
| 30.04.9 | - Other | | 5% | DC: Free  CAN: Free |
| 30.05 | \* PHARMACEUTICAL GOODS SPECIFIED IN NOTE 3: | |  |  |
| 30.05.1 | - Dental cements and other dental fillings | | 10% | DC: Free |
| 30.05.9 | - Other | | Free | .. |

**CHAPTER 31**

FERTILISERS

CHAPTER NOTES

1. 31.01 does not include goods put up in a form or pack described in 31.05.

2. The quantitative criteria specified in notes 3, 4 and 5 are to be applied on a dry anhydrous basis.

3. In 31.02, “mineral or chemical fertilisers, nitrogenous” means—

(a) sodium nitrate containing not more than 16.3% by weight of nitrogen;

(b) ammonium nitrate, whether or not pure;

(c) ammonium sulphonitrate, whether or not pure;

(d) ammonium sulphate, whether or not pure;

(e) calcium nitrate containing not more than 16% by weight of nitrogen;

(f) calcium nitrate-magnesium nitrate, whether or not pure;

(g) calcium cyanamide containing not more than 25% by weight of nitrogen, whether or not treated with oil;

(h) urea, whether or not pure;

(j) fertilisers consisting of a mixture of two or more of the following substances:

sodium nitrate;

ammonium nitrate, whether or not pure;

ammonium sulphonitrate, whether or not pure;

ammonium sulphate, whether or not pure;

calcium nitrate;

calcium nitrate-magnesium nitrate, whether or not pure;

calcium cyanamide, whether or not treated with oil;

urea, whether or not pure;

(k) fertilisers consisting of ammonium chloride, or of any of the goods referred to in paragraphs (a) to (j) (inclusive), mixed with chalk, gypsum or other inorganic non-fertilising substances; and

(m) liquid fertilisers consisting of the goods referred to in paragraph (b) or (h) or of mixtures of those goods, in an aqueous or liquid ammonia solution,

but does not include goods put up in a form or pack described in 31.05.

4. In 31.03, “mineral or chemical fertilisers, phosphatic” means—

(a) basic slag;

(b) calcium phosphates that have been disintegrated after calcining (thermophosphates and fused phosphates) and calcined natural aluminium calcium phosphates;

(c) superphosphates (whether single, double or triple);

(d) calcium hydrogen phosphate containing not less than 0.2% by weight of fluorine;

(e) fertilisers consisting of a mixture of 2 or more of the following substances:

basic slag;

calcium phosphates that have been disintegrated after calcining and calcined natural aluminium calcium phosphates;

superphosphates (whether single, double or triple);

calcium hydrogen phosphate; and

**SCHEDULE 3**—continued

(f) fertilisers consisting of any of the goods referred to in paragraphs (a) to (e) (inclusive), mixed with chalk, gypsum or other inorganic non-fertilising substances,

but does not include goods put up in a form or pack described in 31.05.

5. In 31.04, “mineral or chemical fertilisers, potassic” means—

(a) crude natural potassium salts;

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

(c) potassium chloride, whether or not pure, except as provided in paragraph 7 (c);

(d) potassium sulphate containing not more than 52% by weight of K2O;

(e) magnesium sulphate-potassium sulphate containing not more than 30% by weight of K2O; and

(f) fertilisers consisting of a mixture of two or more of the following substances:

crude natural potassium salts;

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

potassium chloride, whether or not pure;

potassium sulphate;

magnesium sulphate-potassium sulphate,

but does not include goods put up in a form or pack described in 31.05.

6. In 31.05, “other fertilisers” includes monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof.

7. The following goods do not fall within this Chapter:

(a) animal blood falling within 05.15;

(b) separate chemically defined compounds other than—

(i) compounds referred to in note 3, 4, 5 or 6; or

(ii) ammonium phosphates referred to in note 6;

(c) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of potassium chloride, falling within 38.19, and optical elements of potassium chloride falling within 90.01.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 31.01 | \* GUANO AND OTHER NATURAL ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER, BUT NOT CHEMICALLY TREATED | |  | Free | .. |
| 31.02 | \* MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS | |  | Free | .. |
| 31.03 | \* MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC | |  | 2% | DC: Free |
| 31.04 | \* MINERAL OR CHEMICAL FERTILISERS, POTASSIC | |  | 2% | DC: Free |
| 31.05 | \* OTHER FERTILISERS; GOODS OF THE PRESENT CHAPTER IN TABLETS, LOZENGES OR SIMILAR PREPARED FORMS OR IN PACKS OF A GROSS WEIGHT NOT EXCEEDING 10 kg | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

**CHAPTER 32**

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

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) separate chemically defined elements and compounds, other than—

(i) goods falling within 32.04 or 32.05;

(ii) inorganic products of a kind used as luminophores falling within 32.07; or

(iii) dyes or other colouring matter in forms or packs of a kind sold by retail falling within 32.09;

(b) tannates and other tannin derivatives of products falling within 29.38, 29.39, 29.41, 29.42, 29.44, 35.01, 35.02, 35.03 or 35.04.

2. Mixtures of stabilised diazonium salts and couplers for the production of azo dyes fall within 32.05.

3. (1) Sub-notes (2), (3) and (4) apply to preparations of a kind used for colouring in the mass, artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles.

(2) In 32.05, “synthetic organic dyestuffs” includes preparations described in sub-note (1) that are based on synthetic organic dyestuffs (including pigment dyestuffs), but does not include prepared pigments falling within 32.09.

(3) In 32.06, “colour lakes” includes preparations described in sub-note (1) that are based on colour lakes, but does not include prepared pigments falling within 32.09.

(4) In 32.07, “other colouring matter” includes preparations described in sub-note (1) that are based on colouring matter falling within that item, but does not include prepared pigments falling within 32.09.

4. In 32.09, “solutions” means solutions (other than collodions) which consist of goods falling within an item or items in items 39.01 to 39.06 (inclusive), in volatile organic solvents, and in which the weight of solvent exceeds 50% of the weight of the solution.

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

6. In 32.09, “stamping foils” means goods of a kind used for printing and consisting of—

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

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 32.01 | \* TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND TANNIC ACIDS, INCLUDING WATER-EXTRACTED GALL-NUT TANNIN, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES | |  | Free | .. |
| 32.02 | .. | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 32.03 | \* SYNTHETIC ORGANIC TANNING SUBSTANCES AND INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING MATERIALS; ENZYMATIC, PANCREATIC OR BACTERIAL PREPARATIONS FOR PRE-TANNING | |  | 2% | DC: Free |
| 32.04 | \* COLOURING MATTER OF VEGETABLE ORIGIN (INCLUDING DYEWOOD EXTRACT AND OTHER VEGETABLE DYEING EXTRACTS, BUT EXCLUDING INDIGO) OR OF ANIMAL ORIGIN | |  | 2% | DC: Free |
| 32.05 | \* SYNTHETIC ORGANIC DYESTUFFS (INCLUDING PIGMENT DYESTUFFS); SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES; PRODUCTS OF THE KIND KNOWN AS OPTICAL BLEACHING AGENTS SUBSTANTIVE TO THE FIBRE; NATURAL INDIGO: | |  |  |  |
| 32.05.1 | - Synthetic organic pigment dyestuffs and preparations having the essential character of such goods | |  | 35% | DC: 20% |
| 32.05.9 | - Other | |  | 2% | DC: Free |
| 32.06 | \* COLOUR LAKES: | |  |  |  |
| 32.06.1 | - Colour lakes prepared from synthetic organic dyestuffs and preparations having the essential character of such lakes | |  | 35% | DC: 20%  CAN: 25% |
| 32.06.9 | - Other | |  | 2% | DC: Free |
| 32.07 | \* OTHER COLOURING MATTER; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES: | |  |  |  |
| 32.07.1 | - Inorganic pigments with added synthetic organic dyestuffs, and preparations thereof | |  | 35% | DC: 20% |
| 32.07.2 | - Goods, NSA, as follows:  (a) chrome greens;  (b) lead chromes;  (c) molybdate chromes;  (d) zinc chromes;  (e) zinc greens; or  (f) intermixtures and preparations containing goods specified in (a) to (e) (inclusive) | |  | 30% | DC: 10% |
| 32.07.3 | - Goods, NSA, as follows:  (a) white pigments containing titanium dioxide; or  (b) pigments having the essential character of cadmium compounds, and intermixtures and preparations containing such pigments | |  | 20% | DC: Free |
| 32.07.9 | - Other | |  | Free |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 32.08 | \* PREPARED PIGMENTS, PREPARED OPAC-IFIERS AND PREPARED COLOURS, VERIFIABLE ENAMELS AND GLAZES, LIQUID LUSTRES AND SIMILAR PRODUCTS, OF THE KIND USED IN THE CERAMIC, ENAMELLING AND GLASS INDUSTRIES; ENGOBES (SLIPS); GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES: | |  |  |  |
| 32.08.1 | - Vitrifiable enamels and glazes; glass frit and other glass, in the form of powder, granules or flakes | |  | 10% | DC: Free |
| 32.08.9 | - Other | |  | 2% | DC: Free |
| 32.09 | \* VARNISHES AND LACQUERS; DISTEMPERS; PREPARED WATER PIGMENTS OF THE KIND USED FOR FINISHING LEATHER; PAINTS AND ENAMELS; PIGMENTS DISPERSED IN LINSEED OIL, WHITE SPIRIT, SPIRITS OF TURPENTINE OR OTHER MEDIA OF A KIND USED IN THE MANUFACTURE OF PAINTS OR ENAMELS; STAMPING FOILS; DYES OR OTHER COLOURING MATTER IN FORMS OR PACKS OF A KIND SOLD BY RETAIL; SOLUTIONS AS DEFINED BY NOTE 4: | |  |  |  |
| 32.09.1 | - Goods, as follows:  (a) dyes or other colouring matter in forms or packs of a kind sold by retail; or  (b) stamping foils | |  | 2% | DC: Free |
| 32.09.2 | - Pigments dispersed in linseed oil, white spirit, spirits of turpentine or other media of a kind used in the manufacture of paints or enamels: | |  |  |  |
| 32.09.21 | - - Dispersions of any of the following:  (a) cadmium compounds;  (b) chromic oxide;  (c) white lead; or  (d) white pigments containing titanium dioxide | |  | 20% | DC: Free |
| 32.09.22 | - - Dispersions of metal powders or flakes | |  | 15% | DC: Free |
| 32.09.29 | - - Other | |  | 35% | DC: Free |
| 32.09.9 | - Other | |  | 15% | DC: Free |
| 32.10 | \* ARTISTS’, STUDENTS’ AND SIGNBOARD PAINTERS’ COLOURS, MODIFYING TINTS, COLOURS KNOWN AS AMUSEMENT COLOURS, AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR OTHER SIMILAR PACKS, INCLUDING SUCH COLOURS IN SETS OR OUTFITS, WITH OR WITHOUT BRUSHES, PALETTES OR OTHER ACCESSORIES | |  | 2% | DC: Free |
| 32.11 | \* PREPARED DRIERS | |  | 10% | DC: Free |
| 32.12 | \* GLAZIERS’ PUTTY; GRAFTING PUTTY; PAINTERS’ FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS; STOPPING, SEALING AND SIMILAR MASTICS, INCLUDING RESIN MASTICS AND CEMENTS: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General rate | Special rate |
| 32.12.1 | - Of polyester | | 20% | DC: Free |
| 32.12.2 | - Of silicone | | 10% | DC: Free |
| 32.12.9 | - Other | | 7.5% | DC: Free  CAN: Free |
| 32.13 | \* WRITING INK, PRINTING INK AND OTHER INKS | | 25% | DC: 10% |

**CHAPTER 33**

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS AND TOILET PREPARATIONS

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) compound alcoholic preparations (known as concentrated extracts) for the manufacture of beverages, being preparations falling within 22.09;

(b) soap or other goods falling within 34.01;

(c) spirits of turpentine or other goods falling within 38.07.

2. In 33.06, “perfumery, cosmetics and toilet preparations” includes—

(a) prepared room deodorisers, whether or not perfumed; and

(b) goods (whether or not mixed), that are suitable for use as perfumery, cosmetics or toilet preparations or as room deodorisers and are put up in packs of a kind sold by retail for such use, other than aqueous distillates and aqueous solutions of essential oils.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General rate | Special rate |
| 33.01 | \* ESSENTIAL OILS (TERPENELESS OR NOT), CONCRETES AND ABSOLUTES; RESINOIDS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, OR IN WAXES OR THE LIKE, OBTAINED BY COLD ABSORPTION OR BY MACERATION; TERPENIC BYPRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS: | |  |  |
| 33.01.1 | - Citronella | | Free | .. |
| 33.01.2 | - Goods, being essential oils, concentrates and absolutes of—  (a) eucalyptus;  (b) garlic;  (c) hops; or  (d) onion | | 10% | DC (except CHIN): Free |
| 33.01.9 | - Other | | 10% | DC (except BRAZ): Free |
| 33.02 | .. | |  |  |
| 33.03 | .. | |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 33.04 | \* MIXTURES OF TWO OR MORE ODORIFEROUS SUBSTANCES (NATURAL OR ARTIFICIAL), AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THOSE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN THE PERFUMERY, FOOD OR DRINK INDUSTRY OR IN ANY OTHER INDUSTRY |  | 10% | DC: Free |
| 33.05 |  |  |  |  |
| 33.06 | \* PERFUMERY, COSMETICS AND TOILET PREPARATIONS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS, INCLUDING SUCH OF THOSE GOODS AS ARE SUITABLE FOR MEDICINAL USE: |  |  |  |
| 33.06.1 | - Perfumery, cosmetics and toilet preparations |  | 20% | DC: Free |
| 33.06.2 | - Aqueous distillates and aqueous solutions of essential oils |  | 10% | DC: Free |

**CHAPTER 34**

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

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) separate chemically defined compounds;

(b) dentifrices, shaving creams and shampoos, containing soap or organic surface-active agents, being goods falling within 33.06.

2. (1) For the purposes of 34.01, “soap” means soap soluble in water.

(2) Subject to sub-note (3), goods to which 34.01 applies include goods containing added abrasive powders, disinfectants, fillers, medicaments or other substances.

(3) Sub-note (2) does not apply in relation to goods containing abrasive powders which are put up in forms other than bars, cakes or moulded pieces or shapes.

(4) Goods which, but for sub-note (3), would fall within 34.01, fall within 34.05.

3. In 34.03, “petroleum oils” and “oils obtained from bituminous minerals” means oils referred to in note 3 to Chapter 27.

4. In 34.04, “prepared waxes, not emulsified or containing solvents” means—

(a) mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes;

(b) mixtures of different classes of waxes, whether animal, vegetable, mineral or artificial; and

(c) mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.

5. Waxes that fall within 27.13, and separate animal waxes or separate vegetable waxes that are coloured but not otherwise prepared, do not fall within 34.04.

6. (1) For the purposes of 34.02, “surface-active agents” are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature—

(a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

**SCHEDULE 3**—continued

(b) reduce the surface tension of water to 45 dyn/cm or less.

(2) Goods falling within 34.03 or 38.12 do not fall within 34.02.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 34.01 | \* SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP IN THE FORM OF BARS, CAKES OR MOULDED PIECES OR SHAPES, WHETHER OR NOT COMBINED WITH SOAP | |  | 2% | DC: Free |
| 34.02 | \* ORGANIC SURFACE-ACTIVE AGENTS; SURFACE-ACTIVE PREPARATIONS AND WASHING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP: | |  |  |  |
| 34.02.1 | - Goods, as follows:  (a) in liquid form in packs not exceeding 10 L;  (b) in other forms in packs not exceeding 7 kg | |  | Free | .. |
| 34.02.2 | - Goods, NSA, being or having the essential character of ethylene oxide derivatives | |  | 30% | DC: Free |
| 34.02.9 | - Other | |  | 20% | DC: Free |
| 34.03 | \* LUBRICATING PREPARATIONS, AND PREPARATIONS OF A KIND USED FOR OIL OR GREASE TREATMENT OF TEXTILES, LEATHER OR OTHER MATERIALS, OTHER THAN PREPARATIONS CONTAINING 70% OR MORE BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS | |  | 2% | DC: Free |
| 34.04 | \* ARTIFICIAL WAXES (INCLUDING WATER-SOLUBLE WAXES); PREPARED WAXES, NOT EMULSIFIED OR CONTAINING SOLVENTS: | |  |  |  |
| 34.04.1 | - Goods, being, or having the essential character of—  (a) ethylene oxide derivatives; or  (b) polyethylene glycols | |  | 30% | DC: 10% |
| 34.04.2 | - Goods, being, or having the essential character of—  (a) ethylene bis-stearamide; or  (b) glycerol esters | |  | 20% | DC: 10% |
| 34.04.9 | - Other | |  | 2% | DC: Free |
| 34.05 | \* POLISHES AND CREAMS FOR FOOTWEAR, FURNITURE OR FLOORS, METAL POLISHES, SCOURING POWDERS AND SIMILAR PREPARATIONS, OTHER THAN PREPARED WAXES FALLING WITHIN 34.04: | |  |  |  |
| 34.05.1 | - Goods, as follows:  (a) polishes and creams for footwear, furniture or floors; or  (b) metal polishes | |  | 20% | DC: Free |
| 34.05.9 | - Other | |  | 2% | DC: Free |
| 34.06 | \* CANDLES, TAPERS, NIGHT-LIGHTS AND THE LIKE | |  | $0.124/kg | DC (except HONG): $0.021/kg CAN: $0.08/kg |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 34.07 | \* MODELLING PASTES (INCLUDING THOSE PUT UP FOR CHILDREN’S AMUSEMENT AND ASSORTED MODELLING PASTES); PREPARATIONS OF A KIND KNOWN AS DENTAL WAX OR AS DENTAL IMPRESSION COMPOUNDS, IN PLATES, HORSESHOE SHAPES, STICKS AND SIMILAR FORMS: | |  |  |  |
| 34.07.1 | - Modelling pastes | |  | 2% | DC: Free |
| 34.07.2 | - Preparations of a kind known as dental wax or as dental impression compounds | |  | 10% | DC: Free |

**CHAPTER 35**

ALBUMINOIDAL SUBSTANCES; GLUES; ENZYMES

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) yeasts falling within 21.06;

(b) medicaments falling within 30.03;

(c) enzymatic preparations for pre-tanning falling within 32.03;

(d) enzymatic soaking or washing preparations and other products falling within Chapter 34;

(e) gelatin products of the printing industry falling within Chapter 49;

(f) starch degradation products with a reducing sugar content, expressed as dextrose, exceeding 10% calculated by reference to the total dry weight falling within 17.02.

2. In 35.05, “dextrins” means starch degradation goods having a reducing sugar content expressed as dextrose, not exceeding 10% calculated by reference to the total dry weight.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 35.01 | \* CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES: | |  |  |  |
| 35.01.1 | - Goods, as follows:  (a) casein;  (b) ammonium caseinate;  (c) sodium caseinate; or  (d) casein glues | |  | 15% | .. |
| 35.01.9 | - Other | |  | 5% | DC: Free |
| 35.02 | \* ALBUMINS, ALBUMINATES AND OTHER ALBUMIN DERIVATIVES | |  | Free | .. |
| 35.03 | \* GELATIN (INCLUDING GELATIN IN RECTANGULAR PLANAR FORMS, WHETHER OR NOT COLOURED OR SURFACE-WORKED) AND GELATIN DERIVATIVES; GLUES DERIVED FROM BONES, HIDES, NERVES, TENDONS OR FROM SIMILAR GOODS, AND FISH GLUES; ISINGLASS: | |  |  |  |
| 35.03.1 | - Gelatin | |  | 20% | DC: 10% |
| 35.03.9 | - Other | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 35.04 | \* PEPTONES AND OTHER PROTEIN SUBSTANCES (NOT BEING ENZYMES FALLING WITHIN 35.07) AND THEIR DERIVATIVES; HIDE POWDER, WHETHER OR NOT CHROMED | |  | Free | .. |
| 35.05 | \* DEXTRINS AND DEXTRIN GLUES; SOLUBLE OR ROASTED STARCHES; STARCH GLUES | |  | 15% | DC: Free |
| 35.06 | \* PREPARED GLUES NOT FALLING WITHIN ANY OTHER ITEM; GOODS SUITABLE FOR USE AS GLUES, PUT UP FOR SALE BY RETAIL AS GLUES IN PACKAGES NOT EXCEEDING A NET WEIGHT OF 1 kg: | |  |  |  |
| 35.06.1 | - Prepared glues, as follows:  (a) mixtures of two or more artificial resins, plastic materials or cellulosic derivatives falling within two or more items in Chapter 39;  (b) of artificial resins, plastic materials or cellulosic derivatives to which, by reason only of the addition of one or more other substances, an item in Chapter 39 does not apply | |  | 25% | DC: 10% CAN: 20% |
| 35.06.9 | - Other | |  | 5% | DC: Free |
| 35.07 | \* ENZYMES; PREPARED ENZYMES NOT FALLING WITHIN ANY OTHER ITEM | |  | 2% | DC: Free |

**CHAPTER 36**

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

CHAPTER NOTES.

1. Separate chemically defined compounds, other than those described in paragraph 2 (a), (b) or (c) do not fall within this Chapter.

2. In 36.08, “articles of combustible materials” means—

(a) metaldehyde, hexamethylenetetramine or similar substances, put up in tablets, sticks or other forms for use as fuels;

(b) fuels with a basis of alcohol, or similar prepared fuels, in solid or semi-solid form;

(c) liquid fuels of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cm3; or

(d) resin torches, firelighters and the like, not being goods referred to in note 1.

3. The amount to be ascertained in accordance with this note for the purposes of the rate of duty set out in column 3 or column 4 in 36.06.11 or 36.06.19 is—

(a) where the number of matches in each box is 140 or less—$0.78; or

(b) where the number of matches in each box is more than 140—a number of dollars equal to the product of $0.78 and—

(i) where the result of dividing by 70 the difference between the number of matches in each box and 70 is a whole number—that whole number; or

(ii) where that result is a whole number and a fraction—the next higher whole number.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 36.01 | \* PROPELLENT POWDERS | |  | 2% | DC: Free |
| 36.02 | \* PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS | |  | 4% | DC: Free  CAN: Free |
| 36.03 |  | |  |  |  |
| 36.04 | \* SAFETY FUSES; DETONATING FUSES; PERCUSSION AND DETONATING CAPS; IGNITERS; DETONATORS: | |  |  |  |
| 36.04.1 | - Shotshell primers | |  | 6% | DC: Free  CAN: Free |
| 36.04.2 | - Goods, as follows:  (a) detonating fuses;  (b) safety fuses | |  | $0.002/m | DC: Free  CAN: $0.001 /m |
| 36.04.9 | - Other | |  | 2% | DC: Free |
| 36.05 | \* PYROTECHNIC ARTICLES (INCLUDING FIREWORKS, RAILWAY FOG SIGNALS, AMORCES, RAIN ROCKETS) | |  | 24% | DC: Free  CAN: 13% |
| 36.06 | \* MATCHES (OTHER THAN BENGAL MATCHES): | |  |  |  |
| 36.06.1 | - Wood, in boxes: | |  |  |  |
| 36.06.11 | - - Having the number of matches contained in each box printed or stamped thereon | |  | $0.78 /gross of boxes, and an amount per gross of boxes ascertained in accordance with note 3 if the number of matches in each box is not less than 71 | PNG: $0.075/1 000 matches |
| 36.06.19 | - - Other | |  | $0.98/gross of boxes, and an amount per gross of boxes ascertained in accordance with note 3 if the number of matches in each box is not less than 71 | PNG: $0.075/1 000 matches |
| 36.06.9 | - Other: | |  |  |  |
| 36.06.91 | - - Put up for retail sale not having the number of matches contained in each pack printed or stamped thereon | |  | $0.117/1 000 matches | PNG: $0.075/1 000 matches |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General rate | Special rate |
| 36.06.99 | - - Other | | $0.092/1 000 matches | PNG: $0.075/1 000 matches |
| 36.07 | .. | |  |  |
| 36.08 | \* FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS: | |  |  |
| 36.08.1 | - Ferro-cerium and other pyrophoric alloys in all forms | | 15% | DC: 10% |
| 36.08.9 | - Other | | 15% | DC: Free  CAN: 7.5% |

**CHAPTER 37**

PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

CHAPTER NOTES

1. Waste or scrap materials do not fall within this Chapter.

2. Goods do not fall within 37.08 unless they are—

(a) chemical products mixed or compounded for photographic use; or

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

3. Photographic pastes and gums, and varnishes and similar products, do not fall within 37.08.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 37.01 | \* PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR CLOTH | |  | 15% | DC: Free |
| 37.02 | \* FILM IN ROLLS, SENSITISED, UNEXPOSED, PERFORATED OR NOT: | |  |  |  |
| 37.02.1 | - Cinematograph film: | |  |  |  |
| 37.02.11 | - - As prescribed by by-law | |  | Free | .. |
| 37.02.19 | - - Other | |  | 15% | DC: Free |
| 37.02.9 | - Other: | |  |  |  |
| 37.02.91 | - - Film, not perforated and not further manufactured than coated, in rolls exceeding 750 mm in width, for slitting into narrower widths or cutting into shorter lengths and for subsequent repacking | |  | 5% | DC: Free |
| 37.02.99 | - - Other | |  | 15% | DC: Free |
| 37.03 | \* SENSITISED PAPER, PAPERBOARD AND CLOTH, UNEXPOSED OR EXPOSED BUT NOT DEVELOPED: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 37.03.1 | - Paper, (other than paper of a kind used in the production of heliographic prints, blue prints and like prints), not further manufactured than coated, in rolls exceeding 750 mm in width, for slitting into narrower widths or cutting into shorter lengths and for subsequent repacking | |  | 5% | DC: Free |
| 37.03.2 | - Electrostatic copying paper | |  | 25% | DC: 10% |
| 37.03.9 | - Other | |  | 15% | DC: Free  CAN: 8.5% |
| 37.04 | \* SENSITISED PLATES AND FILM, EXPOSED BUT NOT DEVELOPED, NEGATIVE OR POSITIVE | |  | Free | .. |
| 37.05 | \* PLATES, UNPERFORATED FILM AND PERFORATED FILM (OTHER THAN CINEMATOGRAPH FILM), EXPOSED AND DEVELOPED, NEGATIVE OR POSITIVE: | |  |  |  |
| 37.05.1 | - As prescribed by by-law | |  | Free | .. |
| 37.05.2 | - Lantern slides and film strip transparencies; stereoscopic views | |  | 15% | DC: Free |
| 37.05.3 | - Process engravers’ screens | |  | 2% | DC: Free |
| 37.05.9 | - Other | |  | 35% | DC: 20% |
| 37.06 | .. | |  |  |  |
| 37.07 | \* CINEMATOGRAPH FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK, NEGATIVE OR POSITIVE | |  | Free | .. |
| 37.08 | \* CHEMICAL PRODUCTS AND FLASHLIGHT MATERIALS, OF A KIND AND IN A FORM SUITABLE FOR USE IN PHOTOGRAPHY: | |  |  |  |
| 37.08.1 | - Put up in measured portions or put up for sale by retail in a form ready for use | |  | 15% | DC: Free |
| 37.08.9 | - Other | |  | 2% | DC: Free |

**CHAPTER 38**

MISCELLANEOUS CHEMICAL PRODUCTS

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) separate chemically defined elements or compounds, other than—

(i) artificial graphite falling within 38.01;

(ii) disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant-growth regulators and similar products falling within 38.11;

(iii) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades falling within 38.17; or

(iv) goods specified in paragraph 2 (a), (c), (d) or (f);

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

(c) medicaments falling within 30.03.

**SCHEDULE 3**—continued

2. The following goods fall within 38.19, and do not fall within any other item:

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

(b) fusel oil;

(c) ink removers put up in packs for sale by retail;

(d) stencil correctors put up in packs for sale by retail;

(e) seger cones and other fusible ceramic firing testers;

(f) plasters specially prepared for use in dentistry;

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 38.01 | \* ARTIFICIAL GRAPHITE; COLLOIDAL GRAPHITE, OTHER THAN SUSPENSIONS IN OIL | |  | 2% | DC: Free |
| 38.02 | .. | |  |  |  |
| 38.03 | \* ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK | |  | 2% | DC: Free |
| 38.04 | .. | |  |  |  |
| 38.05 | \* TALL OIL | |  | 2% | DC: Free |
| 38.06 | \* CONCENTRATED SULPHITE LYE | |  | 2% | DC: Free |
| 38.07 | \* SPIRITS OF TURPENTINE AND OTHER TERPENIC SOLVENTS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE; PINE OIL, OTHER THAN OIL NOT RICH IN TERPINEOL | |  | Free | .. |
| 38.08 | \* ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF OTHER THAN ESTER GUMS FALLING WITHIN 39.05; ROSIN SPIRIT AND ROSIN OILS: | |  |  |  |
| 38.08.1 | - Rosin and resin acids and their salts | |  | 20% | DC: Free |
| 38.08.9 | - Other | |  | 2% | DC: Free |
| 38.09 38.10 | \* WOOD TAR; WOOD TAR OILS (OTHER THAN COMPOSITE SOLVENTS AND THINNERS FALLING WITHIN 38.18); WOOD CREOSOTE; WOOD NAPHTHA; ACETONE OIL; VEGETABLE PITCH OF ALL KINDS; BREWERS’ PITCH AND SIMILAR COMPOUNDS BASED ON ROSIN OR ON VEGETABLE PITCH; FOUNDRY CORE BINDERS BASED ON NATURAL RESINOUS PRODUCTS | |  | Free | .. |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 38.11 | \* DISINFECTANTS, INSECTICIDES, FUNGICIDES, RAT POISONS, HERBICIDES, ANTI-SPROUTING PRODUCTS, PLANT-GROWTH REGULATORS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKS FOR SALE BY RETAIL OR AS PREPARATIONS OR AS ARTICLES (INCLUDING SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS): | |  |  |  |
|  |
|  |
|  |
|  |
|  |
|  |
| 38.11.1 | - Goods, as follows:  (a) fly-papers;  (b) mosquito spirals and coils | |  | Free | .. |
|  |
|  |
| 38.11.2 | - Goods, NSA, wholly of, or having the essential character of, one or more of the following:  (a) calcium cyanide;  (b) camphor;  (c) dichlorodiphenyltrichloroethane;  (d) hexachlorocyclohexane;  (e) hydrogen cyanide;  (f) nicotine and its salts;  (g) rotenone;  (h) sulphur | |  | 2% | DC: Free |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
| 38.11.3 | - Goods, NSA, wholly of, or having the essential character of, one or more of the following:  (a) arsenates;  (b) arsenites;  (c) chloromethylphenoxyacetic acid, its salts or esters;  (d) copper oxychloride;  (e) cupric sulphate;  (f) dodecylguanidine acetate;  (g) manganese alkylenebisdithiocarbamates;  (h) sodium alkylenebisdithiocarbamates;  (j) sodium dialkyldithiocarbamates;  (k) tetramethylthiuram disulphide;  (m) zinc alkylenebisdithiocarbamates;  (n) zinc dialkyldithiocarbamates | |  | 20% |  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
| 38.11.4 | - Goods, NSA, as follows:  (a) disinfectants;  (b) herbicides;  (c) stock washes;  (d) insecticides;  (e) nematicides;  (f) acaricides | |  | 30% |  |
|  |
|  |
|  |
|  |
|  |
|  |
| 38.11.9 | - Other | |  | 2% | DC: Free |
| 38.12 | \* PREPARED GLAZINGS, PREPARED DRESSINGS AND PREPARED MORDANTS, OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES | |  | 2% | DC: Free |
|  |
|  |
|  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 38.13 | \* PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING RODS AND ELECTRODES: | |  |  |  |
| 38.13.1 | - Pickling preparations for metal surfaces | |  | 10% | DC: Free |
| 38.13.9 | - Other | |  | 2% | DC: Free |
| 38.14 | \* ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND SIMILAR PREPARED ADDITIVES FOR MINERAL OILS: | |  |  |  |
| 38.14.1 | - Viscosity index improvers and pour point depressants | |  | 10% | DC: Free |
| 38.14.9 | - Other | |  | 2% | DC: Free |
| 38.15 | \* PREPARED RUBBER ACCELERATORS | |  | 2% | DC: Free |
| 38.16 | \* PREPARED CULTURE MEDIA FOR DEVELOPMENT OF MICRO-ORGANISMS | |  | 2% | DC: Free |
| 38.17 | \* PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES: | |  |  |  |
| 38.17.1 | - Charges for fire-extinguishers | |  | 25% | DC: 15% |
| 38.17.9 | - Other | |  | 2% | DC: Free |
| 38.18 | \* COMPOSITE SOLVENTS AND THINNERS FOR VARNISHES OR SIMILAR PRODUCTS | |  | 15% | DC: Free |
| 38.19 | \* CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), BEING GOODS NOT FALLING WITHIN ANY OTHER ITEM; RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, BEING GOODS NOT FALLING WITHIN ANY OTHER ITEM: | |  |  |  |
| 38.19.1 | - Piezo-electric crystals | |  | 20% |  |
| 38.19.2 | - Composite diagnostic or laboratory reagents and test kits | |  | 15% | DC: Free |
| 38.19.3 | - Refractory cements, mortars, concretes and similar compositions | |  | 15% | DC: Free |
| 38.19.4 | - Goods, as follows:  (a) alkylaryl hydrocarbons of a kind suitable for use in the manufacture of surface-active agents;  (b) goods known as lead sub-oxide that are the product of incomplete calcination of lead and consists of lead monoxide and elemental lead; | |  | 20% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General rate | Special rate |
|  | (c) epoxidised aliphatic mono-acids containing not less than 8 and not more than 22 carbon atoms and their esters;  (d) salts and esters of aliphatic mono-acids in which any aliphatic acid component contains not less than 8 and not more than 22 carbon atoms;  (e) salts of naphthenic acids;  (f) mixed glycerol esters;  (g) phenol disulphonic acids;  (h) phenol monosulphonic acids;  (j) condensates, being reaction products of—  (i) butyraldehyde with mixed dimethylphenols;  (ii) 2-(methylcyclohexyl)-4-methylphenol with formaldehyde;  (iii) 4-methyl-6-t-butylphenol with formaldehyde; or  (iv) diphenylamine with acetone  (k) gum mixtures for use in the manufacture of chewing gum confectionery;  (m) preparations of a kind known as dental impression compounds, having the essential character of salts of alginic acid | |  |  |
| 38.19.5 | - Goods, as follows:  (a) ammoniacal gas liquors and spent oxide;  (b) carbonaceous pastes for electrodes;  (c) carbon blocks, plates, bars and similar semimanufactures of metallo-graphitic or other grades;  (d) case-hardening preparations;  (e) food preservatives;  (f) fusel oil;  (g) lignin derivatives;  (h) naphthenic acid;  (j) organic derivatives of clay minerals;  (k) preparations for waterproofing cement and concrete;  (m) seger cones and other fusible ceramic firing testers | | 2% | DC: Free |
| 38.19.9 | - Other: | |  |  |
| 38.19.91 | - - Goods, as follows:  (a) goods in liquid form in packs not exceeding 10 L;  (b) goods in other forms in packs not exceeding 7 kg | | 15% | DC: Free |
| 38.19.92 | - - Goods, NSA, of a kind used for their surface-active properties | | 25% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 |  | Column 4 |
| Reference no. | Goods | General rate |  | Special rate |
| 38.19.99 | - - Other | | The rate of duty that would apply to the goods if they consisted wholly of the constituent that gives the goods their essential character |  | DC: The rate of duty in relation to which “DC” is specified that would apply to the goods if they consisted wholly of the constituent that gives the goods their essential character |

**DIVISION 7**

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

DIVISIONAL NOTES

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall within this Division and which are intended to be mixed together to obtain a product of Division 6 or this Division are to be classified in the item appropriate to that product, provided that the constituents are—

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) imported together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. (1) In this Division, “essential character” means—

(a) in relation to goods in which there is only one functional constituent, that constituent;

(b) in relation to goods in which there is more than one functional constituent but one constituent performs the primary function, that constituent;

(c) in relation to other goods, the functional constituent present in the greater quantity by weight.

(2) For the purposes of this note, if 2 or more functional constituents—

(a) jointly contribute to the essential character of the goods; and

(b) are goods to which, if they were imported separately, the same tariff classification would apply,

those constituents shall be deemed to be a single constituent.

3. In this Division, “ethylene oxide derivative” means a substance that contains in its chemical structure an oxyethylene group, that is to say, a group having the configuration as follows ‘-CH2-CH2-O-’, that results from or may be produced by the introduction of ethylene oxide into the synthesis or production of that substance.

**SCHEDULE 3**—continued

**CHAPTER 39**

ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS; ARTICLES THEREOF

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) stamping foils falling within 32.09;

(b) artificial waxes falling within 34.04;

(c) synthetic rubber, as defined in note 4 to Chapter 40, and articles thereof;

(d) saddlery and harness falling within 42.01, and travel goods, handbags and other containers falling within 42.02;

(e) plaits, wickerwork and other goods falling within Chapter 46;

(f) textiles and textile articles falling within Division 11;

(g) footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops and parts therefor and other goods falling within Division 12;

(h) imitation jewellery falling within 71.16;

(j) machinery and mechanical or electrical appliances and equipment falling within Division 16;

(k) parts for vehicles or aircraft falling within Division 17;

(m) optical elements of artificial plastics, spectacle frames, drawing instruments and other goods falling within Chapter 90;

(n) goods falling within Chapter 91;

(p) musical instruments and parts therefor and other goods falling within Chapter 92;

(q) furniture and other goods falling within Chapter 94;

(r) brushes and other goods falling within Chapter 96;

(s) toys, games, sports requisites and other goods falling within Chapter 97;

(t) 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 and other goods falling within Chapter 98.

2. Goods do not fall within 39.01 or 39.02 unless the goods are of a kind that are produced by chemical synthesis and answer to one of the following descriptions:

(a) artificial plastics including artificial resins;

(b) silicones;

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

3. Goods do not fall within an item or items in items 39.01 to 39.06 (inclusive), unless they are in one of the following forms:

(a) liquid or pasty, including emulsions, dispersions and solutions (but not including solutions, other than collodions, in which the weight of volatile organic solvent exceeds 50% of the weight of the solution);

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

(c) monofil of which any cross-sectional dimension exceeds 1 mm;

(d) seamless tubes, rods, sticks and profile shapes, not worked, or not worked otherwise than surface-worked;

(e) plates, sheets, film (including roll film), foil and strip (not being goods to which, by application of note 4 to Chapter 51, 51.02 applies) whether or not printed or otherwise surface-worked, but not cut to shape or otherwise worked, and articles of rectangular shape cut therefrom but not further worked;

(f) waste and scrap.

4. In 39.01.16, 39.02.17, 39.03.13 and 39.05.2, “adhesives” means goods that consist of a mixture of two or more ingredients each of which falls within the same item where the presence of more than one of those ingredients is essential to give adhesive properties to the goods.

**SCHEDULE 3**—continued

5. In 39.01, 39.02 and 39.03—

“bulk forms” means forms referred to in paragraph 3 (a) or (b);

“profile shapes” means forms referred to in paragraph 3 (c) or (d); and

“planar forms” means forms referred to in paragraph 3 (e).

6. In 39.01.1, “polyols” means polyhydroxy compounds containing two or more hydroxyl groups per molecule.

7. In this Chapter, “rigid” means products that cannot without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C.

8. (1) In this Chapter, “type” shall, unless the contrary intention appears, be read as including a reference to goods in which the specified monomers or polymers are present in a greater proportion by weight than any other monomer or polymer.

(2) For the purposes of this note, specified monomers or polymers that—

(a) jointly contribute to the essential character of the goods; and

(b) (i) in the case of specified monomers, are capable of conversion into homopolymers to which the same tariff classification would apply;

(ii) in the case of specified polymers, are polymers to which the same tariff classification would apply, shall be deemed to be a single constituent.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 39.01 | \* CONDENSATION, POLYCONDENSATION AND POLYADDITION PRODUCTS, WHETHER OR NOT MODIFIED OR POLYMERISED, AND WHETHER OR NOT LINEAR (INCLUDING PHENOPLASTS, AMINOPLASTS, ALKYDS, POLYALLYL ESTERS AND OTHER UNSATURATED POLYESTERS, SILICONES): | |  |  |  |
| 39.01.1 | - Bulk forms; waste and scrap: | |  |  |  |
| 39.01.11 | - - Goods, being—  (a) of the alkyd, epoxide or modified ester gum type;  (b) aminoplasts and phenoplasts;  (c) ethylene oxide-propylene oxide condensates derived primarily from ethylene oxide;  (d) polymers of ethylene oxide, including polyethylene glycols;  (e) ethers and esters of products covered by (c) and (d) of this paragraph; or  (f) hydraulic fluids, being, or having the essential character of, a substance that is an ethylene oxide derivative | |  | 30% | DC: 15% |
| 39.01.12 | - - Goods of the unsaturated polyester type, NSA | |  | 20% | DC: Free |
| 39.01.13 | - - Goods, as follows:  (a) polyols, NSA, being—  (i) polyester polyols; or  (ii) polyhydroxy ether compounds containing not less than 50% by weight of reacted propylene oxide;  (b) addition products of such polyols with isocyanates being prepolymers containing unreacted hydroxyl or isocyanate groups | |  | 20% | DC: Free |
| 39.01.14 | - - Saturated polyesters, in liquid or paste form, of a kind use as plasticisers, NSA | |  | 15% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 39.01.15 | - - Goods of the silicone type | |  | 10% | DC: Free |
| 39.01.16 | - - Adhesives, NSA | |  | 25% | DC: 10% |
| 39.01.19 | - - Other | |  | 2% | DC: Free  CAN: Free |
| 39.01.2 | - Laminated rigid sheets and strip of a kind commonly used for wall panelling, bench tops and similar applications: | |  |  |  |
| 39.01.21 | - - Phenoplast laminated rigid sheets and strip of a kind commonly used for wall panelling, bench tops and similar applications other than high pressure bonded and greater than 1 mm in thickness | |  | 20% | DC: 10%  CAN: 10% |
| 39.01.29 | - - Other | |  | 20% | DC: 10% |
| 39.01.3 | - Coated copying film | |  | 25% | DC: 10% |
| 39.01.4 | - Planar forms, NSA, consisting of textile fabric coated, covered or laminated on both sides with artificial plastic material, other than—  (a) rigid products; or  (b) products on which the coating or covering on both sides can be seen, with the naked eye, otherwise than as merely a change of colour: | |  |  |  |
| 39.01.41 | - - Goods in which the textile fabric, or, if there are two or more textile fabrics in the goods, that one that gives the goods their essential character, is a fabric of a kind falling within 50.09.9, 51.04.9, 55.09.5 or 56.07.9 | |  | 40%, and $1/m2 | DC: 30%, and $1/m2 |
| 39.01.42 | - - Goods weighing less than 200 g/m2 in which the textile fabric, or, if there are two or more textile fabrics in the goods, that one that gives the goods their essential character, is woven wholly of cotton | |  | 20% |  |
| 39.01.49 | - - Other | |  | 30% |  |
| 39.01.5 | - Planar forms, NSA, and profile shapes reinforced with or containing glass fibre or glass fibre fabric: | |  |  |  |
| 39.01.51 | - - Goods of silicone | |  | 2% | DC: Free |
| 39.01.59 | - - Other | |  | 25% | DC: 10% |
| 39.01.6 | - Planar forms, NSA, of polyester coated with an adhesive | |  | 19% | DC: Free |
| 39.01.9 | - Other: | |  |  |  |
| 39.01.91 | - - Goods of phenoplasts | |  | 25% | DC: 10% |
| 39.01.92 | - - Goods of polyamides or of polyurethane | |  | 10% | DC: Free  CAN: 5% |
| 39.01.99 | - - Other | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 39.02 | \* POLYMERISATION AND COPOLYMERISATION PRODUCTS (INCLUDING POLYETHYLENE, POLYTETRAHALO-ETHYLENES, POLYISOBUTYLENE, POLYSTYRENE, POLYVINYL CHLORIDE, POLYVINYL ACETATE, POLYVINYL CHLOROACETATE AND OTHER POLYVINYL DERIVATIVES, POLYACRYLIC AND POLYMETHACRYLIC DERIVATIVES, COUMARONE-INDENE RESINS): | |  |  |  |
|  |
|  |
|  |
|  |
|  |
|  |
| 39.02.1 | - Bulk forms; waste and scrap: | |  |  |  |
| 39.02.11 | - - Goods of the ethylene type: | |  |  |  |
| 39.02.111 | - - - Polyethylene having a specific gravity of 0.94 or more | |  | 45% | CAN: 40% |
|  |
| 39.02.119 | - - - Other | |  | 30% | CAN: 22.5% |
| 39.02.12 | - - Goods of the vinyl or vinylidene type | |  | 30% | CAN: 22.5% |
| 39.02.13 | - - Goods of the styrene type | |  | 30% | DC: 20%  CAN: 22.5% |
|  |
| 39.02.14 | - - Goods of the following types:  (a) coumarone-indene;  (b) cyclopentadiene;  (c) petroleum resin | |  | 30% | DC: 20% |
|  |
|  |
|  |
| 39.02.15 | - - Goods of the propylene type | |  | 22.5% | DC: 10% |
| 39.02.16 | - - Goods of the following types:  (a) acrylic;  (b) methacrylic;  (c) acrylo-methacrylic | |  | 20% | DC: 10% |
|  |
|  |
|  |
| 39.02.17 | - - Adhesives, NSA | |  | 25% | DC: 10% |
| 39.02.19 | - - Other | |  | 2% | DC: Free |
| 39.02.2 | - Floor or wallcoverings: | |  |  |  |
| 39.02.21 | - - Wall coverings consisting of a surface of artificial plastic material with a paper backing which is not designed to be removed before affixing to a wall, in rolls not exceeding 1 m in width, as follows:  (a) having a surface of artificial plastic material with a substance not exceeding 330 g/m1; and  (b) having a paper backing with a substance not exceeding 205 g/m2 | |  | 6% | DC: Free  CAN: Free |
|  |
|  |
|  |
|  |
|  |
|  |
| 39.02.22 | - - Wall coverings of foamed polyethylene | |  | 5% | DC: Free |
| 39.02.29 | - - Other: | |  |  |  |
| 39.02.291 | - - Goods of polyvinyl chloride and copolymers of vinyl chloride and vinyl acetate, as follows:  (a) floor and wall tiles without adhesive backing;  (b) floor coverings, not being tiles, in rolls having a width of 30 cm or more, having:  (i) a surface and base of vinyl composition without a foam layer, having a printed pattern; or  (ii) a surface of vinyl composition and base of asbestos felt without a foam layer | |  |  |  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
|  | To 11 March 1983 | |  | 30% | DC: 20%  CAN: 22% |
|  | From 12 March 1983 To 11 March 1984 | |  | 25% | DC: 15%  CAN: 17% |
|  | From 12 March 1984 | |  | 20% | DC: 10%  CAN: 12% |
| 39.02.299 | - - - Other | |  |  |  |
| To 11 March 1983 | |  | 30% | DC: 20% |
| From 12 March 1983 To 11 March 1984 | |  | 25% | DC: 15% |
| From 12 March 1984 | |  | 20% | DC: 10% |
| 39.02.3 | - Coated copying film | |  | 25% | DC: 10% |
| 39.02.4 | - Sausage casings | |  | Free |  |
| 39.02.5 | - Planar forms, NSA, consisting of textile fabric coated, covered or laminated on both sides with artificial plastic material, other than—  (a) rigid products; and  (b) products on which the coating or covering on both sides can be seen, with the naked eye, otherwise than as merely a change of colour: | |  |  |  |
| 39.02.51 | - - Goods, in which the textile fabric, or, if there are 2 or more textile fabrics in the goods, that one that gives the goods their essential character, is a fabric of a kind falling within 50.09.9, 51.04.9, 55.09.5 or 56.07.9 | |  | 40%, and $1/m2 | DC: 30%, and $1/m2 |
|  |
|  |
|  |
|  |
| 39.02.52 | - - Goods weighing less than 200 g/m2 in which the textile fabric, or, if there are 2 or more textile fabrics in the goods, that one that gives the goods their essential character, is woven wholly of cotton | |  | 20% |  |
| 39.02.59 | - - Other | |  | 30% |  |
| 39.02.6 | - Planar forms and profile shapes, NSA: | |  |  |  |
| 39.02.61 | - - Goods of the vinyl type: | |  |  |  |
| 39.02.611 | - - - Planar forms | |  | 30% | DC: 20%  CAN: 22.5% |
| 39.02.619 | - - - Other | |  | 30% | DC: 20% |
| 39.02.62 | - - Goods of the ethylene type | |  | 22.5% | CAN: 17% |
| 39.02.63 | - - Goods of the propylene type | |  | 22.5% | DC: 15% |
| 39.02.64 | - - Goods of the tetrafluoroethylene type | |  | 20% | DC: 15% |
|  |  |  | CAN: 15% |
| 39.02.65 | - - Goods of the styrene type | |  | 15% | DC: Free  CAN: 7.5% |
| 39.02.66 | - - Goods of the following types:  (a) acrylic;  (b) methacrylic; or  (c) acrylo-methacrylic | |  | 10% | DC (except TAIW): Free |
| 39.02.69 | - - Other | |  | 2% | DC: Free |
| 39.03 | \* REGENERATED CELLULOSE; CELLULOSE NITRATE, CELLULOSE ACETATE AND OTHER CELLULOSE ESTERS, CELLULOSE ETHERS AND OTHER CHEMICAL DERIVATIVES OF CELLULOSE, PLASTICISED OR NOT; VULCANISED FIBRE: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 39.03.1 | - Bulk forms; waste and scrap: | |  |  |  |
| 39.03.11 | - - Cellulose acetate butyrate compounds | |  | 20% | DC: Free |
| 39.03.12 | - - Cellulose nitrate other than—  (a) cellulose nitrate having a nitrogen content of 12.5% or higher for use as, or in the manufacture of, explosives; and  (b) collodions | |  | 25% | DC: 10% |
|  |
|  |
| 39.03.13 | - - Adhesives | |  | 25% | DC: 10% |
| 39.03.19 | - - Other | |  | 2% | DC: Free |
| 39.03.2 | - Laminated rigid sheets and strip of a kind commonly used for wall panelling, bench tops and similar applications | |  | 20% | DC: 10% |
|  |
| 39.03.3 | - Coated copying film | |  | 25% | DC: 10% |
| 39.03.4 | - Sausage casings | |  | Free |  |
| 39.03.5 | - Planar forms, NSA, consisting of textile fabric coated, covered or laminated on both sides with artificial plastic material, other than—  (a) rigid products; or  (b) products on which the coating or covering on both sides can be seen, with the naked eye, otherwise than as merely a change of colour: | |  |  |  |
|  |
|  |
|  |
| 39.03.51 | - - Goods, in which the textile fabric, or, if there are 2 or more textile fabrics in the goods, that one that gives the goods their essential character, is a fabric of a kind falling within 50.09.9, 51.04.9, 55.09.5 or 56.07.9 | |  | 40%, and $1/m2 | DC: 30%, and $1/m2 |
|  |
|  |
| 39.03.52 | - - Goods weighing less than 200 g/mJ in which the textile fabric, or, if there are 2 or more textile fabrics in the goods, that one that gives the goods their essential character, is woven wholly of cotton | |  | 20% |  |
|  |
| 39.03.59 | - - Other | |  | 30% |  |
| 39.03.6 | - Planar forms, NSA: | |  |  |  |
| 39.03.61 | - - Coated with an adhesive | |  | 20% | DC: Free |
| 39.03.62 | - - Of non-cellular regenerated cellulose, printed or embossed or coated with polymers or copolymers of the ethylene type | |  | 20% | DC: Free |
| 39.03.63 | - - Coated, covered or laminated, NSA | |  | 5% | CAN: Free |
| 39.03.69 | - - Other | |  | 2% | DC: Free |
| 39.03.7 | - Profile shapes of cellulose acetate or cellulose acetate butyrate | |  | 10% | DC: Free |
| 39.03.9 | - Other | |  | 2% | DC: Free |
| 39.04 | \* HARDENED PROTEINS, INCLUDING HARDENED CASEIN AND HARDENED GELATIN | |  | Free |  |
| 39.05 | \* NATURAL RESINS MODIFIED BY FUSION; ARTIFICIAL RESINS OBTAINED BY ES-TERIFICATION OF NATURAL RESINS OR OF RESINIC ACIDS; CHEMICAL DERIVATIVES OF NATURAL RUBBER, INCLUDING CHLORINATED RUBBER, RUBBER HYDROCHLORIDE, OXIDISED RUBBER, CYCLISED RUBBER: | |  |  |  |
|  |
|  |
|  |
|  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General  rate | Special  rate |
| 39.05.1 | - Ester gums | |  | 30% | DC: 10% |
| 39.05.2 | - Adhesives, NSA | |  | 25% | DC: 10% |
| 39.05.9 | - Other | |  | 2% | DC: Free |
| 39.06 | \* OTHER HIGH POLYMERS, ARTIFICIAL RESINS AND ARTIFICIAL PLASTIC MATERIALS, INCLUDING ALGINIC ACID, ITS SALTS AND ESTERS; LINOXYN: | |  |  |  |
| 39.06.1 | - Starches modified by etherification or esterification | |  | 15% | DC: Free |
| 39.06.9 | - Other | |  | 2% | DC: Free |
| 39.07 | \* GOODS MADE OF MATERIALS OF A KIND DESCRIBED IN AN ITEM OR ITEMS IN ITEMS 39.01 TO 39.06 (INCLUSIVE): | |  |  |  |
| 39.07.1 | - Articles of apparel and clothing accessories, not being corset busks: | |  |  |  |
| 39.07.11 | - - Garments | |  | 125% | DC (except HONG and TAIW): 115% |
| 39.07.19 | - - Other | |  | 2% | DC: Free |
| 39.07.2 | - Goods, as follows:  (a) air cushions, mattresses, pillows and other inflatable articles;  (b) blinds;  (c) curtains;  (d) wading pools | |  | 30% | DC: 20% |
| 39.07.3 | - Reels, spools, cassettes, cartridges and like supports for recording media, for tape recorders or reproducers, photographic cameras or projectors and the like | |  | 30% | DC: 20% |
| 39.07.4 | - Coated copying film | |  | 25% | DC: 10% |
| 39.07.5 | - Goods, as follows:  (a) floor coverings; or  (b) wall coverings, being tiles, none of which exceeds 2 500 cm2 | |  |  |  |
| To 11 March 1983 | |  | 30% | DC: 20% |
| From 12 March 1983 To 11 March 1984 | |  | 25% | DC: 15% |
| From 12 March 1984 | |  | 20% | DC: 10% |
| 39.07.6 | - Travel goods, shopping bags, handbags, satchels, wallets, purses, toilet-cases, tool-cases, tobacco pouches, sheaths, cases, boxes, and similar containers, not being food or beverage containers | |  | 30% | DC (except TAIW): 20% |
| 39.07.7 | - Bags, NSA: | |  |  |  |
| 39.07.71 | - - Of polymers or copolymers of the ethylene type: | |  |  |  |
| 39.07.711 | - - - Having a value not exceeding $0.734/kg | |  | $0.17/kg | DC: $0.12/kg |
| 39.07.719 | - - - Other | |  | 22.5% |  |
| 39.07.72 | - - Of regenerated cellulose | |  | 15% | DC: Free |
| 39.07.79 | - - Other | |  | 30% | DC: 20% |
| 39.07.8 | - Sausage casings | |  | Free |  |
| 39.07.9 | - Other: | |  |  |  |
| 39.07.91 | - - Goods of synthetic resins of the following types:  (a) aminoplast; | |  | 30% | DC: 20% |
|  | CAN: 22.5% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
|  | (b) epoxide;  (c) phenoplast;  (d) stryrene;  (e) vinyl chloride | |  |  |  |
| 39.07.92 | - - Goods, of synthetic resins of the ethylene or propylene types | |  | 25% | DC: 15% |
|  | CAN: 17.5% |
| 39.07.99 | - - Other | |  | 15% | DC: Free |
|  | CAN: 7.5% |

**CHAPTER 40**

RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

CHAPTER NOTES

1. In this Schedule, unless the contrary intention appears, “rubber” means any of the following substances, whether or not reclaimed and whether or not vulcanised or hardened:

(a) natural rubber;

(b) balata;

(c) gutta-percha and similar natural gums;

(d) synthetic rubber; or

(e) factice derived from oils.

2. (1) Subject to sub-note (2), the following goods do not fall within this Chapter:

(a) knitted or crocheted fabric and goods made thereof that are elastic or rubberised (other than transmission, conveyor or elevator belts or belting of rubberised, knitted or crocheted fabric falling within 40.10) and other elastic fabric and goods made thereof;

(b) textile hosepiping and similar textile tubing that is internally coated or lined with rubber falling within 59.15;

(c) woven textile fabrics (other than goods falling within 40.10) that are impregnated, coated, covered or laminated with rubber and that—

(i) weigh not more than 1.5 kg/m2; or

(ii) weigh more than 1.5 kg/m2 and contain more than 50% by weight of textile material,

and articles of those fabrics;

(d) felt that is impregnated or coated with rubber and contains more than 50% by weight of textile material, and articles thereof;

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

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

(2) Sub-note (1) does not apply in relation to plates, sheets or strip of expanded, foam or sponge rubber, combined with textile fabric solely for reinforcing purposes, or goods made thereof.

(3) Plates, sheets and strip referred to in sub-note (2), and goods made thereof, that fall within this Chapter do not fall within any other Chapter.

3. The following goods do not fall within this Chapter:

(a) footwear, parts therefor and other goods falling within Chapter 64;

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

(c) mechanical or electrical appliances and parts therefor (including electrical goods of all kinds) that are of hardened rubber and fall within Division 16;

**SCHEDULE 3**—continued

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

(e) goods (other than sports gloves or goods that also fall within 40.11) falling within Chapter 97; or

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

4. In note 1 and in 40.02, 40.05 and 40.06, “synthetic rubber” means—

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

(b) thioplasts; or

(c) natural rubber modified by grafting or mixing with artificial plastic material, de-polymerised natural rubber and mixtures of unsaturated synthetic substances with saturated synthetic high polymers, being rubber that complies with the requirements concerning vulcanisation, elongation and recovery set out in paragraph (a).

5. (1) The following goods do not fall within 40.01 or 40.02:

(a) natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter added other than solely for the purpose of identification, or with any other substance, not being latex that has been simply stabilised or concentrated or thermo-sensitive or electro-positive latex;

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

(c) mixtures of any of the goods referred to in note 1, whether or not compounded with any other substance.

(2) For the purposes of 40.01, natural rubber latex shall not, by reason only that it—

(a) has been stabilised or concentrated; or

(b) is thermo-sensitive or electro-positive, be deemed not to be natural rubber latex.

(3) For the purposes of 40.02, synthetic rubber latex shall not, by reason only that it—

(a) has been stabilised or concentrated; or

(b) is thermo-sensitive or electro-positive, be deemed not to be synthetic rubber latex.

6. Thread that is wholly of vulcanised rubber and of which any cross-sectional dimension exceeds 5 mm falls within 40.08 and does not fall within any other item.

7. In 40.10, a reference to belts or belting of vulcanised rubber shall be read as including belts or belting made of textile fabric impregnated, coated, covered or laminated with rubber or made of textile yarn or cord impregnated or coated with rubber.

8. (1) In 40.06, a reference to unvulcanised rubber latex shall be read as including a reference to pre-vulcanised rubber latex.

(2) For the purposes of an item in Sub-chapter 3 of this Chapter, the following substances (whether or not they have been vulcanised) shall be deemed to be vulcanised rubber:

(a) balata, gutta-percha and similar natural gums;

(b) factice derived from oils;

(c) any substance referred to in paragraph (a) or (b) when reclaimed.

9. (1) In 40.05, 40.08 and 40.15, a reference to plates, sheets or strip shall be read as a reference to plates, sheets or strip, as the case may be, that have not been cut to shape or otherwise worked, or that have been printed or otherwise surface-worked but not further worked, and articles of rectangular shape cut therefrom but not further worked.

**SCHEDULE 3**—continued

(2) In 40.08 or 40.15, a reference to rods, profile shapes or tubes, shall be read as a reference to rods, profile shapes or tubes, as the case may be, that—

(a) have not been worked; or

(b) have been cut to length or surface-worked but not further worked.

10. For the purposes of 40.11.1 or 40.11.2, “tyres” does not include worn tyres unsuitable for use on vehicles.

11. In 40.11, “road vehicles” means vehicles constructed to be used principally for the carriage of people or goods on highways.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| **SUB-CHAPTER 1** | | | | | |
| **RAW RUBBER** | | | | | |
| 40.01 | \* NATURAL RUBBER LATEX, WHETHER OR NOT WITH ADDED SYNTHETIC RUBBER LATEX; PRE-VULCANISED NATURAL RUBBER LATEX; NATURAL RUBBER, BALATA, GUTTA-PERCHA AND SIMILAR NATURAL GUMS: | |  |  |  |
| 40.01.1 | - As prescribed by by-law | |  | 2% | DC: Free |
| 40.01.2 | - Natural rubber latex with added synthetic rubber latex produced by polymerisation of butadiene or copolymerisation of butadiene and other materials | |  | 20% | DC: Free |
| 40.01.3 | - Balata, gutta-percha and similar natural gums | |  | Free | .. |
| 40.01.4 | - Latex, NSA | |  | $0.028/kg of dry rubber content | .. |
| 40.01.9 | - Other | |  | $0.028/kg | .. |
| 40.02 | \* SYNTHETIC RUBBER LATEX; PRE-VULCANISED SYNTHETIC RUBBER LATEX; SYNTHETIC RUBBER; FACTICE DERIVED FROM OILS: | |  |  |  |
| 40.02.1 | - Factice | |  | 10% | DC: Free |
| 40.02.2 | - Latex produced by polymerisation of butadiene or copolymerisation of butadiene and other materials | |  | 20% | DC: Free |
| 40.02.3 | - Synthetic rubber, as follows:  (a) of polybutadiene;  (b) of polybutadiene-styrene;  (c) of polybutadiene and polybutadiene-styrene | |  | 37.5% | DC: 20% |
| 40.02.9 | - Other: | |  |  |  |
| 40.02.91 | - - As prescribed by by-law | |  | 2% | DC: Free |
| 40.02.92 | - - Latex, NSA | |  | $0.03/kg of dry rubber content | .. |
| 40.02.99 | - - Other | |  | $0.03/kg | .. |
| 40.03 | \* RECLAIMED RUBBER | |  | $0.03/kg | DC: Free |
| 40.04 | \* WASTE AND PARINGS OF UNHARDENED RUBBER; SCRAP OF UNHARDENED RUBBER FIT ONLY FOR THE RECOVERY OF RUBBER; POWDER OBTAINED FROM WASTE OR SCRAP OF UNHARDENED RUBBER | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| **SUB-CHAPTER 2** | | | | | |
| UNVULCANISED RUBBER | | | | | |
| 40.05 | \* PLATES, SHEETS AND STRIP, OF UNVULCANISED NATURAL OR SYNTHETIC RUBBER, OTHER THAN SMOKED SHEETS AND CREPE SHEETS FALLING WITHIN 40.01 OR 40.02; GRANULES OF UNVULCANISED NATURAL OR SYNTHETIC RUBBER COMPOUNDED READY FOR VULCANISATION; UNVULCANISED NATURAL OR SYNTHETIC RUBBER, COMPOUNDED BEFORE OR AFTER COAGULATION EITHER WITH CARBON BLACK (WITH OR WITHOUT THE ADDITION OF MINERAL OIL) OR WITH SILICA (WITH OR WITHOUT THE ADDITION OF MINERAL OIL), IN ANY FORM, OF A KIND KNOWN AS MASTERBATCH: | |  |  |  |
| 40.05.1 | - Goods, as follows:  (a) rubber tyre fabric;  (b) tyre repair sheets or strips ready for vulcanisation | |  | 25% | DC: Free |
| 40.05.2 | - Goods of or being synthetic rubber, NSA, as follows:  (a) of polybutadiene;  (b) of polybutadiene-styrene;  (c) of polybutadiene and polybutadiene-styrene | |  | 37.5% | DC: 20% |
| 40.05.3 | - Plates, sheets or strip, NSA, laminated or covered otherwise than with natural or synthetic rubber | |  | 25% | DC: Free |
| 40.05.9 | - Other | |  | 2% | DC: Free |
| 40.06 | \* UNVULCANISED NATURAL OR SYNTHETIC RUBBER, INCLUDING RUBBER LATEX, NOT BEING GOODS FALLING WITHIN A PRECEDING ITEM IN THIS CHAPTER; ARTICLES OF UNVULCANISED NATURAL OR SYNTHETIC RUBBER: | |  |  |  |
| 40.06.1 | - Thread, rods, tubes and other profile shapes | |  | 25% | DC: 15% |
| 40.06.2 | - Articles of unvulcanised natural or synthetic rubber | |  | 25% | DC: 15% |
| 40.06.3 | - Solutions and dispersions in organic solvents whether or not containing added fillers or other ingredients | |  | 25% | DC: 15% |
| 40.06.4 | - Synthetic rubber, NSA, as follows: | |  | 37.5% | DC: 20% |
|  | (a) of polybutadiene;  (b) of polybutadiene-styrene;  (c) of polybutadiene and polybutadiene-styrene | |  |  |  |
| 40.06.9 | - Other | |  | 2% | DC: Free |
| **SUB-CHAPTER 3** | | | | | |
| ARTICLES OF UNHARDENED VULCANISED RUBBER | | | | | |
| 40.07 | \* THREAD AND CORD OF VULCANISED RUBBER, WHETHER OR NOT TEXTILE COVERED, AND TEXTILE THREAD COVERED OR IMPREGNATED WITH VULCANISED RUBBER | |  | 25% | DC: 15% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 40.08 | \* PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF UNHARDENED VULCANISED RUBBER: | |  |  |  |
| 40.08.1 | - Natural rubber sheets produced by adding vulcanising agents directly to fresh field latex before coagulation, containing not less than 90% natural rubber hydrocarbons | |  | 2% | DC: Free |
| 40.08.9 | - Other | |  | 25% | DC: 15% |
| 40.09 | \* TUBES AND PIPES, OF UNHARDENED VULCANISED RUBBER | |  | 25% | DC: 15% |
|  | CAN: 15% |
| 40.10 | \* TRANSMISSION, CONVEYOR OR ELEVATOR BELTS OR BELTING, OF VULCANISED RUBBER: | |  |  |  |
| 40.10.1 | - Reinforced solely with metal | |  | 22.5% | DC: 10% |
| 40.10.9 | - Other | |  | 25% | DC: 15% |
| 40.11 | \* RUBBER TYRES, TYRE CASES, INTERCHANGEABLE TYRE TREADS, INNER TUBES AND TYRE FLAPS, FOR WHEELS OF ALL KINDS: | |  |  |  |
| 40.11.1 | - Tyres and tubes, as follows:  (a) pneumatic tyres of a kind used on bicycles, motor-cycles or motor-scooters;  (b) solid tyres;  (c) solid substitute inner tubes, suitable for use with pneumatic tyres | |  | Free |  |
| 40.11.2 | - Pneumatic tyres, NSA, of a kind used on road vehicles or aircraft | |  | 25% |  |
| 40.11.9 | - Other | |  | 15% |  |
| 40.12 | \* HYGIENIC AND PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF UNHARDENED VULCANISED RUBBER, WITH OR WITHOUT FITTINGS OF HARDENED RUBBER | |  | 25% | DC: 15% |
| 40.13 | \* ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES), FOR ALL PURPOSES, OF UNHARDENED VULCANISED RUBBER: | |  |  |  |
| 40.13.1 | - Goods, as follows:  (a) diving dress, wetsuits, and similar garments; or  (b) gloves, mittens and mitts | |  | 35% | FI: Free |
|  | DC: 25% |
| 40.13.2 | - Goods, as follows:  (a) aprons of a kind used for X-ray protection; or  (b) pilches | |  | 2% | DC: Free |
| 40.13.3 | - Garments, NSA | |  | 125% | DC (except HONG and TAIW): 115% |
| 40.13.9 | - Other | |  | 2% | DC: Free |
| 40.14 | \* OTHER GOODS MADE OF UNHARDENED VULCANISED RUBBER: | |  |  |  |
| 40.14.1 | - Mats | |  | 25% | DC: 15% |
| 40.14.2 | - Inspection lamps and parts therefor | |  | 25% | DC: 20% |
| 40.14.3 | - Gaskets and similar joints: | |  |  |  |

**SCHEDULE 3—continued**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General  rate | Special  rate |
| 40.14.31 | - - Of a kind used with pipes | | 25% | DC: 15% |
| 40.14.39 | - - Other | | 25% | DC: Free |
| 40.14.9 | - Other | | 25% | DC: Free |
| **SUB-CHAPTER 4** | | | | |
| HARDENED RUBBER (EBONITE AND VULCANITE); ARTICLES MADE THEREOF | | | | |
| 40.15 | \* HARDENED RUBBER (EBONITE AND VULCANITE), IN BULK, PLATES, SHEETS, STRIP, RODS, PROFILE SHAPES OR TUBES; SCRAP, WASTE AND POWDER, OF HARDENED RUBBER | | 25% | DC: 15% |
| 40.16 | \* GOODS MADE OF HARDENED RUBBER (EBONITE AND VULCANITE) | | 25% | DC: 15% |

**DIVISION 8**

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

**CHAPTER 41**

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) parings or similar waste, of raw hides or skins falling within 05.05 or 05.15;

(b) birdskins or parts of birdskins, with their feathers or down falling within 05.07 or 67.01;

(c) raw hides and skins, with the hair on, other than those of—

(i) bovine cattle (including buffalo);

(ii) chamois;

(iii) deer;

(iv) dogs;

(v) elk;

(vi) equine animals;

(vii) gazelle;

(viii) goats and kids (except Yemen, Mongolian and Tibetan goats and kids);

(ix) reindeer;

(x) roebucks;

(xi) sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs and Indian, Chinese, Mongolian and Tibetan lambs); or

(xii) swine (including peccary);

(d) hides and skins, with the hair on, tanned or dressed;

(e) skins of animals or of fish, being skins suitable for human consumption.

2. In this Schedule, “composition leather” means composition leather with a basis of leather or leather fibre.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special  rate |
| 41.01 | \* RAW HIDES OR SKINS (FRESH, SALTED, DRIED, PICKLED OR LIMED), WHETHER OR NOT SPLIT, INCLUDING HIDES OR SKINS WITH THE HAIR ON AND SHEEPSKINS IN THE WOOL | |  | Free |  |
| 41.02 | \* BOVINE CATTLE LEATHER (INCLUDING BUFFALO LEATHER) AND EQUINE LEATHER, OTHER THAN LEATHER FALLING WITHIN 41.06 OR 41.08: | |  |  |  |
| 41.02.1 | - Processed up to, but not beyond, prime or initial tannage whether by the chrome, vegetable or other tanning process | |  | 2% | DC: Free |
| 41.02.9 | - Other | |  | 15% | DC: 10% |
| 41.03 | \* SHEEP AND LAMB SKIN LEATHER, OTHER THAN LEATHER FALLING WITHIN 41.06 OR 41.08: | |  |  |  |
| 41.03.1 | - Processed up to, but not beyond, prime or initial tannage whether by the chrome, vegetable or other tanning process | |  | 2% | DC: Free |
| 41.03.9 | - Other | |  | 15% | DC: 10% |
| 41.04 | \* GOAT AND KID SKIN LEATHER, OTHER THAN LEATHER FALLING WITHIN 41.06 OR 41.08: | |  |  |  |
| 41.04.1 | - Processed up to, but not beyond, prime or initial tannage whether by the chrome, vegetable or other tanning process | |  | 2% | DC: Free |
| 41.04.9 | - Other | |  | 15% | DC: 10% |
| 41.05 | \* OTHER KINDS OF LEATHER, OTHER THAN LEATHER FALLING WITHIN 41.06 OR 41.08: | |  |  |  |
| 41.05.1 | - Processed up to, but not beyond, prime or initial tannage whether by the chrome, vegetable or other tanning process | |  | 2% | DC: Free |
| 41.05.9 | - Other | |  | 15% | DC: 10% |
| 41.06 | \* CHAMOIS-DRESSED LEATHER | |  | 15% | DC: 10% |
| 41.07 |  | |  |  |  |
| 41.08 | \* PATENT LEATHER AND IMITATION PATENT LEATHER; METALLISED LEATHER | |  | 15% | DC: 10% |
| 41.09 | \* PARINGS AND OTHER WASTE, OF LEATHER, OF COMPOSITION LEATHER OR OF PARCHMENT-DRESSED LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER GOODS; LEATHER DUST, POWDER AND FLOUR | |  | Free | .. |
| 41.10 | \* COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, IN SHEETS OR IN ROLLS | |  | 15% | DC: 10% |

**SCHEDULE 3**—continued

**CHAPTER 42**

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

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) sterile surgical catgut and similar sterile suture materials falling within 30.05;

(b) articles of apparel and clothing accessories (other than gloves) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside other than as mere trimming, that fall within 43.03 or 43.04;

(c) string or net bags falling within Division 11;

(d) goods falling within Chapter 64;

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

(f) whips, riding-crops and other goods falling within 66.02;

(g) strings, skins for drums and the like, and other goods falling within 92.10;

(h) furniture and other goods falling within Chapter 94;

(j) goods falling within Chapter 97;

(k) buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press studs, and blanks and parts of such goods falling within 98.01 or Chapter 71.

2. In 42.02.1, “suitcases” does not include goods that—

(a) have a slide fastener closing;

(b) do not incorporate a frame; and

(c) individually, have an aggregate measurement, being the sum of the height and the length and the width, of not more than 1 075 mm.

3. In 42.03, “articles of apparel and clothing accessories” includes gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps (including watch straps).

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General  rate | Special  rate |
| 42.01 | \* SADDLERY AND HARNESS, INCLUDING COLLARS, TRACES, KNEE-PADS AND BOOTS, OF ANY MATERIAL, FOR ANY KIND OF ANIMAL | | 25% | DC: Free |
| 42.02 | \* TRAVEL GOODS, SHOPPING-BAGS, HANDBAGS, SATCHELS, BRIEF-CASES, WALLETS, PURSES, TOILET-CASES, TOOL-CASES, TOBACCO-POUCHES, SHEATHS, CASES, BOXES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF VULCANISED FIBRE, OF ARTIFICIAL PLASTIC SHEETING, OF PAPER-BOARD OR OF TEXTILE FABRIC: | |  |  |
| 42.02.1 | - Goods, as follows:  (a) brief-cases, portfolios and the like;  (b) attache or executive cases, suitcases and trunks, not being of leather or composition leather | | 30% | FI: Free  DC (except CHIN, HONG, RKOR and TAIW): 20% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 42.02.2 | - Goods of leather or composition leather, as follows:  (a) billfolds, currency wallets, wallet-purses and key containers, of a kind carried on the person or in the handbag;  (b) handbags with or without shoulder straps | |  | 25% | FI: Free  DC (except CHIN, HONG, RKOR and TAIW): 5% |
| 42.02.3 | - Goods, as follows:  (a) billfolds, wallets and key containers, NSA;  (b) coin purses;  (c) golf bags;  (d) gun, revolver and pistol cases and covers;  (e) handbags, with or without shoulder straps, NSA;  (f) pen and pencil cases;  (g) smoking requisites;  (h) spectacle cases | |  | 25% | FI: Free  DC (except CHIN, HONG, RKOR and TAIW): 15% |
| 42.02.4 | - Rucksacks, knapsacks and the like, whether or not incorporating a frame | |  | 5% | DC (except CHIN, HONG, RKOR and TAIW): Free |
| 42.02.5 | - Shopping bags of artificial plastic sheeting, being bags of the disposable kind designed for the temporary conveyance of goods: | |  |  |  |
| 42.02.51 | - - Of polymers or copolymers of the ethylene type: | |  |  |  |
| 42.02.511 | - - - Having a value not exceeding $0.734/kg | |  | $0.17/kg | DC:$0.12/kg |
| 42.02.519 | - - - Other | |  | 22.5% |  |
| 42.02.52 | - - Of regenerated cellulose | |  | 15% | DC: Free |
| 42.02.59 | - - Other | |  | 30% | DC: 20% |
| 42.03 | \* ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER: | |  |  |  |
| 42.03.1 | - Belts | |  | 25% | FI: Free |
|  | DC: 15% |
| 42.03.2 | - Wrist straps (including watch straps) | |  | 25% | FI: Free |
|  | DC: 10% |
|  | CAN: 15% |
| 42.03.3 | - Gloves, mittens and mitts: | |  |  |  |
| 42.03.31 | - - Of the work type | |  | 15% | FI: Free |
|  | DC (except CHIN, HONG, and INIA): 10% |
| 42.03.39 | - - Other | |  | 2% | DC: Free |
| 42.03.4 | - Coats, jackets and the like (including overcoats but not including waistcoats) | |  | 125% | DC (except CHIN and RKOR): 115% |
| 42.03.9 | - Other | |  | 50% | FI: Free |
|  | DC (except HONG): 30% |
| 42.04 | \* GOODS MADE OF LEATHER OR OF COMPOSITION LEATHER OF A KIND USED IN MACHINERY OR MECHANICAL APPLIANCES OR FOR OTHER INDUSTRIAL PURPOSES | |  | 25% | FI: Free |
|  | DC: 15% |
| 42.05 | \* OTHER GOODS MADE OF LEATHER OR OF COMPOSITION LEATHER | |  | 25% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 42.06 | \* GOODS MADE FROM GUT (OTHER THAN SILK-WORM GUT), FROM GOLDBEATER’S SKIN, FROM BLADDERS OR FROM TENDONS | |  | 2% | DC: Free |

**CHAPTER 43**

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

CHAPTER NOTES

1. (1) In this Schedule, other than 43.01, “furskins” includes any animal hide or skin that has been tanned or dressed with the hair on.

(2) In this Schedule, “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving.

(3) In 43.02, “furskins assembled in plates, crosses and similar forms” means furskins or parts thereof (excluding skins known as dropped skins) sewn together in rectangles, crosses or trapeziums, without the addition of other materials.

(4) In 43.03, “goods made of furskin” includes—

(a) assembled skins ready for immediate use or requiring only cutting to become ready for immediate use;

(b) skins or parts of skins sewn together in the form of garments or parts or accessories of garments or of other articles, not being furskins assembled in plates, crosses and similar forms as defined by sub-note (3); and

(c) articles of apparel and clothing accessories lined with furskin or to which furskin is attached on the outside for any purpose other than as trimming solely.

2. The following goods do not fall within this Chapter:

(a) birdskins or parts of birdskins, with their feathers or down falling within 05.07 or 67.01;

(b) raw hides or skins, with the hair on falling within Chapter 41;

(c) gloves that consist of leather and furskins or of leather and artificial fur and fall within 42.03;

(d) goods falling within Chapter 64;

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

(f) goods falling within Chapter 97.

3. Articles of apparel and clothing accessories lined with artificial fur or to which artificial fur is attached on the outside for any purpose other than as trimming solely fall within 43.04

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 43.01 | \* RAW FURSKINS | |  | 2% | DC: Free |
| 43.02 | \* FURSKINS, TANNED OR DRESSED, INCLUDING FURSKINS ASSEMBLED IN PLATES, CROSSES AND SIMILAR FORMS; PIECES OR CUTTINGS, OF FURSKINS, TANNED OR DRESSED, (INCLUDING HEADS, PAWS, TAILS AND THE LIKE THAT HAVE NOT BEEN FABRICATED) | |  | 15% | DC: 10% |
|  |
|  |
|  |
|  |
|  |
|  |

**SCHEDULE 3**—continued

|  |  |  |  |
| --- | --- | --- | --- |
| Column 1 | Column 2 | Column 3 | Column 4 |
| Reference no. | Goods | General  rate | Special  rate |
| 43.03 | \* GOODS MADE OF FURSKINS | 35% | FI: Free |
| DC (except BRAZ and CHIN): 15% |
| 43.04 | \* ARTIFICIAL FUR AND GOODS MADE THEREOF: |  |  |
| 43.04.1 | - Goods partly or wholly made up | 35% | FI: Free |
| DC: 15% |
| 43.04.2 | - Artificial fur, NSA | 10% | DC: Free |

**DIVISION 9**

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

**CHAPTER 44**

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes falling within 12.07;

(b) wood of a kind used primarily in dyeing or in tanning falling within 14.05;

(c) activated charcoal falling within 38.03;

(d) goods falling within Chapter 46;

(e) footwear or parts therefor and other goods falling within Chapter 64;

(f) goods falling within Chapter 66;

(g) goods falling within 68.09;

(h) imitation jewellery falling within 71.16;

(j) goods falling within Division 17;

(k) goods falling within Chapter 91;

(m) musical instruments, parts therefor and other goods falling within Chapter 92;

(n) parts of firearms falling within 93.06;

(p) furniture and other goods falling within Chapter 94;

(q) goods falling within Chapter 97;

(r) smoking pipes or the like or parts therefor, buttons, pencils and other goods falling within Chapter 98.

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

3. (1) In 44.19, 44.20, 44.21, 44.22, 44.24, 44.25, 44.27 and 44.28, a reference to wooden articles or articles of wood shall be read as including a reference to similar articles made of fibre building board, plywood, cellular wood, improved wood or reconstituted wood.

(2) In 44.23, a reference to builders’ carpentry and joinery shall be read as including a reference to builders’ carpentry and joinery consisting of fibre building board, plywood, cellular wood, improved wood or reconstituted wood.

**SCHEDULE 3**—continued

(3) In 44.26, a reference to articles of turned wood shall be read as including a reference to similar articles made of turned fibre building board, turned plywood, turned cellular wood, turned improved wood or turned reconstituted wood.

4. Tools in which metal parts form the blade, working edge, working surface or other working part do not fall within 44.25.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 44.01 | \* FUEL WOOD, IN LOGS, IN BILLETS, IN TWIGS OR IN FAGGOTS; WOOD WASTE, INCLUDING SAWDUST | |  | 2% | DC: Free |
| 44.02 | \* WOOD CHARCOAL (INCLUDING SHELL AND NUT CHARCOAL), AGGLOMERATED OR NOT | |  | 2% | DC: Free |
| 44.03 | \* WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF ITS BARK OR MERELY ROUGHED DOWN | |  | Free |  |
| 44.04 | \* WOOD, ROUGHLY SQUARED OR HALF-SQUARED, BUT NOT FURTHER MANUFACTURED | |  | Free |  |
| 44.05 | \* WOOD SAWN LENGTHWISE, SLICED OR PEELED, BUT NOT FURTHER PREPARED, OF A THICKNESS EXCEEDING 5 mm: | |  |  |  |
| 44.05.1 | - As prescribed by by-law | |  | $0.33/m3 | DC: Free |
|  | CAN: Free |
| 44.05.2 | - Goods, as follows:  (a) cut to size for making boxes or staves;  (b) ebony (Genus *Diospyros*);  (c) hickory;  (d) mahogany (*Khaya invorensis*, *Khaya anthotheca*, *Khaya grandifoliola*, *Khaya senegalensis and Khaya nyasica*);  (e) redwood (*Sequoia sempervirens*) and western red cedar (*Thuja plicata*);  (f) teak (*Teclona grandis*); | |  |  |  |
| 44.05.21 | - - Ebony, mahogany or teak, not cut to size for making boxes or staves | |  | Free |  |
| 44.05.29 | - - Other | |  | 2% | DC: Free |
| 44.05.3 | - Having a cross-sectional area of 450 cm2 or greater, NSA: | |  |  |  |
| 44.05.31 | - - Goods, as follows:  (a) balsam (*Abies balsamea*);  (b) Douglas fir (*Pseudotsuga douglasii*);  (c) hemlock (*Tsuga heterophylla*);  (d) spruce (*Picea sitchensis*) | |  | 2% | DC: Free |
| 44.05.32 | - - Radiata pine (*Pinus radiata*) | |  | $3.18/m3 | DC: Free |
|  | CAN: $2.75/m3 |
| 44.05.39 | - - Other | |  | $3.18/m3 | DC: Free |
|  | CAN: $2.75/m3 |
| 44.05.9 | - Other: | |  |  |  |
| 44.05.91 | - - Goods, as follows:  (a) balsam (*Abies balsamea*);  (b) Douglas fir (*Pseudotsuga douglasii*);  (c) hemlock (*Tsuga heterophylla*); | |  | 10% | DC: Free |
|  | CAN: 10%, less $0.43/m3 |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
|  | (d) radiata pine (*Pinus radiata*)having a cross-sectional area of not less than 112 cm2;  (e) spruce (*Picea sitchensis*) | |  |  |  |
| 44.05.99 | - - Other: | |  |  |  |
| 44.05.991 | - - - Radiata pine (*Pinus radiata*) | |  | 5% | DC: Free |
|  | CAN: 5%, less $0.43/m3 |
| 44.05.992 | - - - Caribbean pine (*Pinus caribbea*) | |  | 5% | DC: 5%, less $0.43/m3 |
|  | CAN: 5%, less $0.43/m3 |
| 44.05.999 | - - - Other | |  | 5% | FI: Free |
|  | DC: 5%, less $0.43/m3 |
|  | CAN: 5%, less $0.43/m3 |
| 44.06 |  | |  |  |  |
| 44.07 | \* RAILWAY OR TRAMWAY SLEEPERS OF WOOD | |  | 5% | DPC: 5%, less $0.43/m3 |
|  | CAN: 5%, less $0.43/m3 |
| 44.08 |  | |  |  |  |
| 44.09 | \* HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; CHIPWOOD; DRAWN WOOD; PULPWOOD IN CHIPS OR PARTICLES; WOOD SHAVINGS OF A KIND SUITABLE FOR USE IN THE MANUFACTURE OF VINEGAR OR FOR THE CLARIFICATION OF LIQUIDS; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLA HANDLES, TOOL HANDLES OR THE LIKE | |  | 15% | DC: Free |
| 44.10 |  | |  |  |  |
| 44.11 | \* FIBRE BUILDING BOARD OF WOOD OR OF OTHER VEGETABLE MATERIAL, WHETHER OR NOT BONDED WITH NATURAL OR ARTIFICIAL RESINS OR WITH OTHER ORGANIC BINDERS: | |  |  |  |
| 44.11.1 | - Hardboards | |  | 30% | PNG: 30% |
| 44.11.9 | - Other | |  | 15% |  |
| 44.12 | \* WOOD WOOL AND WOOD FLOUR | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 44.13 | \* WOOD (INCLUDING BLOCKS, STRIPS AND FRIEZES FOR PARQUET OR WOOD BLOCK FLOORING, NOT ASSEMBLED), PLANED, TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, CENTRE V-JOINTED, BEADED, CENTRE-BEADED OR THE LIKE, BUT NOT FURTHER MANUFACTURED: | |  |  |  |
| 44.13.1 | - As prescribed by by-law | |  | 2% | DC: Free |
| 44.13.2 | - Cut to size for making boxes or staves | |  | 2% | DC: Free |
| 44.13.3 | - Dressed all round but not further dressed than squared, NSA: | |  |  |  |
| 44.13.31 | - - Goods, as follows:  (a) balsam (*Abies balsamea*);  (b) Douglas fir (*Pseudotsuga douglasii*);  (c) hemlock (*Tsuga heterophylla*);  (d) spruce (*Picea sitchensis*) | |  | 15% | DC: Free |
|  | CAN: 15%, less $0.64/m3 |
| 44.13.32 | - - Caribbean pine (*Pinus caribbea*) | |  | 15% | CAN: 15%, less $0.64/m3 |
| 44.13.39 | - - Other | |  | 15% | FI: Free |
|  | CAN: 15%, less $0.64/m3 |
| 44.13.9 | - Other: | |  |  |  |
| 44.13.91 | - - Goods, as follows:  (a) balsam (*Abies balsamea*);  (b) Douglas fir (*Pseudotsuga douglasii*);  (c) hemlock (*Tsuga heterophylla*);  (d) spruce (*Picea sitchensis*) | |  | 22.5% | DC: Free |
|  | CAN: 22.5%, less $0.64/m3 |
| 44.13.92 | - - Caribbean pine (*Pinus caribbea*) | |  | 22.5% | CAN: 22.5%, less $0.64/m3 |
| 44.13.99 | - - Other | |  | 22.5% | FI: Free |
|  | CAN: 22.5%, less $0.64/m3 |
| 44.14 | \* WOOD SAWN LENGTHWISE, SLICED OR PEELED BUT NOT FURTHER PREPARED, OF A THICKNESS NOT EXCEEDING 5 mm; VENEER SHEETS AND SHEETS FOR PLYWOOD, OF A THICKNESS NOT EXCEEDING 5 mm: | |  |  |  |
| 44.14.1 | - Cut to size for making boxes, not further prepared than sawn | |  | 2% | DC: Free |
| 44.14.2 | - Balsa | |  | 15% | DC: Free |
| 44.14.3 | - Goods of Caribbean pine (*Pinus caribbea*): | |  |  |  |
| 44.14.31 | - - Veneer sheets and sheets for plywood having a value not exceeding $0.47/m2 | |  | 15% | CAN: 7.5% |
| 44.14.32 | - - Other veneer sheets and sheets for plywood | |  | 15% | CAN: 15%, less $0.03/m2 |
| 44.14.39 | - - Other | |  | 15% |  |
| 44.14.9 | - Other: | |  |  |  |
| 44.14.91 | - - Veneer sheets and sheets for plywood having a value not exceeding $0.47/m2 | |  | 15% | FI: Free |
|  | CAN: 7.5% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 44.14.92 | - - Other veneer sheets and sheets for plywood | |  | 15% | FI: Free |
|  | CAN: 15%, less $0.03/m2 |
| 44.14.99 | - - Other | |  | 15% | FI: Free |
| 44.15 | \* PLYWOOD, BLOCKBOARD, LAMINBOARD, BATTENBOARD AND SIMILAR LAMINATED WOOD PRODUCTS (INCLUDING VENEERED PANELS AND SHEETS); INLAID WOOD AND WOOD MARQUETRY: | |  |  |  |
| 44.15.1 | - Plywood, including plywood covered with any material: | |  |  |  |
| 44.15.11 | - - Exceeding 5.5 mm in thickness and not exceeding 23 mm in thickness, not being plywood having a surface ply of redwood (*Sequoia sempervirens*) or western red cedar (*Thuja plicata*) | |  | 40%, and $0.35/m2 for each mm, or part thereof, of thickness in excess of 5.5 mm | PNG: 30%, and $0.35/m2 for each mm, or part thereof, of thickness in excess of 5.5 mm |
|  | CAN: 30%, and $0.35/m2 for each mm, or part thereof, of thickness in excess of 5.5 mm |
| 44.15.19 | - - Other | |  | 40% | PNG: 30% |
|  | CAN: 30% |
| 44.15.9 | - Other | |  | 30% |  |
| 44.16 | \* CELLULAR WOOD PANELS, WHETHER OR NOT FACED WITH BASE METAL | |  | 15% | FI: Free |
|  | DC: 10% |
| 44.17 | \* IMPROVED WOOD, IN SHEETS, BLOCKS OR THE LIKE | |  | 15% | DC: Free |
| 44.18 | \* RECONSTITUTED WOOD, BEING WOOD SHAVINGS, WOOD CHIPS, SAWDUST, WOOD FLOUR OR OTHER LIGNEOUS WASTE AGGLOMERATED WITH NATURAL OR ARTIFICIAL RESINS OR OTHER ORGANIC BINDING SUBSTANCES, IN SHEETS, BLOCKS OR THE LIKE | |  | 30% | PNG: 30% |
| 44.19 | \* WOODEN BEADINGS AND MOULDINGS, INCLUDING MOULDED SKIRTING AND OTHER MOULDED BOARDS: | |  |  |  |
| 44.19.1 | - Goods of Caribbean pine (*Pinus caribbea*) | |  | 22.5% |  |
| 44.19.9 | - Other | |  | 22.5% | FI: Free |
| 44.20 | \* WOODEN PICTURE FRAMES, PHOTOGRAPH FRAMES, MIRROR FRAMES AND THE LIKE | |  | 22.5% | FI: Free |
|  | DC: 10% |
| 44.21 | \* COMPLETE WOODEN PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS: | |  |  |  |
| 44.21.1 | - Of fibre building board | |  | 25% | FI: Free |
|  | DC: 15% |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General  rate | Special  rate |
| 44.21.9 | - Other | | 15% | DC: Free |
| 44.22 | \* CASKS, BARRELS, VATS, TUBS, BUCKETS AND OTHER COOPERS’ PRODUCTS AND PARTS THEREFOR, OF WOOD, INCLUDING STAVES: | |  |  |
| 44.22.1 | - Goods, as follows:  (a) riven staves, not prepared, or sawn on one principal surface but not further prepared;  (b) sawn staves, of which at least one principal surface has been cylindrically sawn, not further prepared: | |  |  |
| 44.22.11 | - - Undressed, as prescribed by by-law | | 2% | DC: Free |
| 44.22.19 | - - Other | | $0.60/100 staves | DC: Free |
| 44.22.9 | - Other | | 15% | DC: Free |
| 44.23 | \* BUILDERS’ CARPENTRY AND JOINERY (INCLUDING PREFABRICATED AND SECTIONAL BUILDINGS AND ASSEMBLED PARQUET FLOORING PANELS): | |  |  |
| 44.23.1 | - Louvred goods: | |  |  |
| 44.23.11 | - - Doors, not incorporating locks, hinges or similar fittings: | |  |  |
| 44.23.111 | - - - Of Caribbean pine (*Pinus caribbea*) | | 22.5% |  |
| 44.23.119 | - - - Other | | 22.5% | FI: Free |
| 44.23.19 | - - Other: | |  |  |
| 44.23.191 | - - - Of Caribbean pine (*Pinus caribbea*) | | 22.5% | CAN: 15% |
| 44.23.199 | - - - Other | | 22.5% | FI: Free |
| CAN: 15% |
| 44.23.2 | - Goods of fibre building board: | |  |  |
| 44.23.21 | - - Of Caribbean pine (*Pinus caribbea*): | |  |  |
| 44.23.211 | - - - Goods, as follows:  (a) doors not incorporating locks, hinges or similar fittings;  (b) assembled parquet flooring panels | | 15% | DC: 10% |
| 44.23.219 | - - - Other | | 15% | DC: 10% |
| CAN: 7.5% |
| 44.23.29 | - - Other: | |  |  |
| 44.23.291 | - - - Goods, as follows:  (a) doors not incorporating locks, hinges or similar fittings;  (b) assembled parquet flooring panels | | 15% | FI: Free |
| DC: 10% |
| 44.23.299 | - - - Other | | 15% | FI: Free |
| DC: 10% |
| CAN: 7.5% |
| 44.23.9 | - Other: | |  |  |
| 44.23.91 | - - Of Caribbean pine (*Pinus caribbea*): | |  |  |
| 44.23.911 | - - - Goods, as follows:  (a) doors not incorporating locks, hinges or similar fittings;  (b) assembled parquet flooring panels | | 15% |  |
| 44.23.919 | - - - Other | | 15% | CAN: 7.5% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 44.23.99 | - - Other: | |  |  |  |
| 44.23.991 | - - - Goods, as follows:  (a) doors not incorporating locks, hinges or similar fittings;  (b) assembled parquet flooring panels | |  | 15% | FI: Free |
| 44.23.999 | - - - Other | |  | 15% | FI: Free |
|  | CAN: 7.5% |
| 44.24 | \* HOUSEHOLD UTENSILS OF WOOD: | |  |  |  |
| 44.24.1 | - Clothes pegs | |  | 15% | DC: Free |
| 44.24.9 | - Other | |  | 15% | DC (except TAIW): Free |
| 44.25 | \* WOODEN TOOLS, TOOL BODIES, TOOL HANDLES, BROOM AND BRUSH BODIES AND HANDLES; BOOT AND SHOE LASTS AND TREES, OF WOOD: | |  |  |  |
| 44.25.1 | - Broom, brush and tool handles | |  | 22.5% | FI: Free |
| 44.25.9 | - Other | |  | 15% | FI: Free |
| 44.26 | \* SPOOLS, COPS, BOBBINS, SEWING THREAD REELS AND THE LIKE, OF TURNED WOOD | |  | 15% | DC: Free |
| 44.27 | \* STANDARD LAMPS, TABLE LAMPS AND OTHER LIGHTING FITTINGS, OF WOOD; ARTICLES OF FURNITURE, OF WOOD, NOT FALLING WITHIN CHAPTER 94; CASKETS, CIGARETTE BOXES, TRAYS, FRUIT BOWLS, ORNAMENTS AND OTHER FANCY ARTICLES, OF WOOD; CASES FOR CUTLERY, FOR DRAWING INSTRUMENTS OR FOR VIOLINS, AND SIMILAR RECEPTACLES, OF WOOD; ARTICLES OF WOOD FOR PERSONAL USE OR ADORNMENT, OF A KIND NORMALLY CARRIED IN THE POCKET, IN THE HANDBAG OR ON THE PERSON; PARTS OF THE FOREGOING ARTICLES, OF WOOD: | |  |  |  |
| 44.27.1 | - Goods, as follows:  (a) fans and handscreens, non-mechanical;  (b) frames and handles for fans and handscreens and parts of such frames and handles | |  | 21% | FI: Free |
|  | DC: 10% |
| 44.27.2 | - Goods, as follows:  (a) caskets;  (b) fruit bowls;  (c) ornaments and other fancy articles;  (d) standard lamps;  (e) table lamps and other lighting fittings: | |  |  |  |
| 44.27.21 | - - Of fibre building board | |  | 15% | DC: Free |
|  | CAN: 7.5% |
| 44.27.29 | - - Other | |  | 15% | DC (except TAIW): Free |
| 44.27.9 | - Other: | |  |  |  |
| 44.27.91 | - - Of fibre building board | |  | 15% | DC: Free |
|  | CAN: 7.5% |
| 44.27.99 | - - Other | |  | 15% | DC (except TAIW): Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General  rate | Special  rate |
| 44.28 | \* OTHER GOODS MADE OF WOOD: | |  |  |
| 44.28.1 | - Wood paving blocks | | 15% | FI: Free |
| 44.28.2 | - Goods of fibre building board | | 15% | DC: Free |
| CAN: 7.5% |
| 44.28.9 | - Other | | 15% | DC: Free |

**CHAPTER 45**

CORK AND ARTICLES OF CORK

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) footwear or parts of footwear and other goods falling within Chapter 64;

(b) headgear or parts of headgear falling within Chapter 65;

(c) goods falling within Chapter 97.

2. Natural cork roughly squared or deprived of the outer bark falls within 45.02 and does not fall within 45.01.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special rate |
| 45.01 | \* NATURAL CORK, UNWORKED, CRUSHED, GRANULATED OR GROUND; WASTE CORK | |  | 2% | DC: Free |
| 45.02 | \* NATURAL CORK IN BLOCKS, PLATES, SHEETS OR STRIP (INCLUDING CUBES OR SQUARE SLABS, CUT TO SIZE FOR CORKS OR STOPPERS) | |  | 2% | DC: Free |
| 45.03 | \* GOODS MADE OF NATURAL CORK: | |  |  |  |
| 45.03.1 | - Gaskets and similar joints | |  |  |  |
| To 11 March 1983 | |  | 35% | DC: 10% |
| From 12 March 1983 To 11 March 1984 | |  | 25% | DC: 10% |
| From 12 March 1984 | |  | 20% | DC: 10% |
| 45.03.9 | - Other | |  | 2% | DC: Free |
| 45.04 | \* AGGLOMERATED CORK (BEING CORK AGGLOMERATED WITH OR WITHOUT A BINDING SUBSTANCE) AND GOODS MADE OF AGGLOMERATED CORK: | |  |  |  |
| 45.04.1 | - Goods, as follows:  (a) bungs;  (b) floats for fishing nets;  (c) linings or shells for bottle necks;  (d) stoppers | |  | 2% | DC: Free |
| 45.04.2 | - Goods, as follows:  (a) cork in sheets, strips, discs or other planar forms, of a kind suitable for cutting into packings;  (b) gaskets and similar joints | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
|  | To 11 March 1983 | |  | 35% | DC: 10% |
|  | From 12 March 1983 To 11 March 1984 | |  | 25% | DC: 10% |
|  | From 12 March 1984 | |  | 20% | DC: 10% |
| 45.04.3 | - Floor or wall coverings | |  |  |  |
|  | To 11 March 1984 | |  | 26% | DC: 10% |
|  | From 12 March 1984 | |  | 20% | DC: 10% |
| 45.04.9 | - Other | |  | 20% | DC: 10% |

**CHAPTER 46**

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

CHAPTER NOTES

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

2. The following goods do not fall within this Chapter:

(a) twine, cordage, ropes or cables, plaited or not, falling within 59.04;

(b) footwear or headgear or parts therefor and other goods falling within Chapter 64 or 65;

(c) vehicles or bodies for vehicles, made of basketware, being vehicles or bodies falling within Chapter 87;

(d) furniture and other goods falling within Chapter 94.

3. In 46.02, “plaiting materials bound together in parallel strands in sheet form” means “plaiting materials” placed side by side and bound together in the form of sheets, whether the binding materials are of spun textile fibre or not.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General  rate | Special  rate |
| 46.01 |  | |  |  |
| 46.02 | \* PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, FOR ALL USES, WHETHER OR NOT ASSEMBLED INTO STRIPS; PLAITING MATERIALS BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, INCLUDING MATTING, MATS AND SCREENS; STRAW ENVELOPES FOR BOTTLES: | |  |  |
| 46.02.1 | - Goods, as follows:  (a) floor mats and matting;  (b) plaits and similar products | | 2% | DC: Free |
| 46.02.2 | - Goods of wicker, bamboo or cane, NSA | | 17% | FI: Free |
| 46.02.9 | - Other | | 4% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General  rate | Special  rate |
| 46.03 | \* BASKETWORK, WICKERWORK AND OTHER ARTICLES OF PLAITING MATERIALS, MADE DIRECTLY TO SHAPE; ARTICLES MADE UP FROM GOODS FALLING WITHIN 46.02; ARTICLES OF LOOFAH: | |  |  |
| 46.03.1 | - Floor mats | | 2% | DC: Free |
| 46.03.2 | - Goods, as follows:  (a) baskets, panniers, hampers and the like;  (b) furnishing drapery and napery: | |  |  |
| 46.03.21 | - - Goods of palm tree leaves | | 11% | DC: Free |
| 46.03.22 | - - Goods of loofah | | 11% | DC: 10% |
| 46.03.29 | - - Other | | 11% | FI: Free |
| DC: 10% |
| 46.03.3 | - Goods of rattan cane, NSA | | 17% | FI: Free |
| DC: 10% |
| 46.03.9 | - Other: | |  |  |
| 46.03.91 | - - Goods of palm tree leaves | | 34% | DC: Free |
| CAN: 17% |
| 46.03.92 | - - Goods of loofah | | 34% | DC: 20% |
| CAN: 17% |
| 46.03.99 | - - Other | | 34% | FI: Free |
| DC: 20% |
| CAN: 17% |

**DIVISION 10**

PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF

**CHAPTER 47**

PAPER-MAKING MATERIAL

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 47.01 | \* PULP DERIVED BY MECHANICAL OR CHEMICAL MEANS FROM ANY FIBROUS VEGETABLE MATERIAL: | |  |  |  |
| 47.01.1 | - Softwood pulp: | |  |  |  |
| 47.01.11 | - - As prescribed by by-law | |  | 2% | DC: Free |
| 47.01.19 | - - Other | |  | 15% |  |
| 47.01.9 | - Other | |  | 2% | DC: Free |
| 47.02 | \* WASTE PAPER AND PAPERBOARD; SCRAP ARTICLES OF PAPER OR OF PAPERBOARD, FIT ONLY FOR USE IN PAPER-MAKING | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

**CHAPTER 48**

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

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) stamping foils falling within 32.09;

(b) perfume and cosmetic papers falling within 33.06;

(c) soap papers falling within 34.01, paper impregnated or coated with detergent and falling within 34.02, and cellulose wadding impregnated with polishes, creams or similar preparations and falling within 34.05;

(d) paper and paperboard, sensitised, falling within 37.03;

(e) paper-reinforced stratified artificial plastic sheeting falling within an item or items in items 39.01 to 39.06 (inclusive), and vulcanised fibre falling within 39.03, and goods made of such materials and falling within 39.07;

(f) goods falling within 42.02;

(g) goods falling within Chapter 46;

(h) paper yarn and textile articles of paper yarn falling within Division 11;

(j) abrasive paper falling within 68.06 and paper-backed mica splittings falling within 68.15, not being goods that are paper coated with mica powder and falling within 48.07;

(k) metal foil backed with paper or paperboard falling within Division 15;

(m) perforated paper and paperboard for musical instruments, falling within 92.10; or

(n) goods falling within Chapter 97 or 98.

2. In 48.01 “paper and paperboard” includes paper and paperboard that has been subjected to calendering, super-calendering, glazing or similar finishing, including false water-marking, and also paper and paperboard coloured or marbled throughout the mass by any method, but does not include paper and paperboard that has been coated or impregnated or otherwise further processed.

3. Where “paper and paperboard” would, but for this note, fall within 2 or more items in items 48.01 to 48.07 (inclusive), it falls within that one of those items that occurs last in this Schedule.

4. Paper, other than hand-made paper in the size or shape in which it was originally made and having all its edges deckled, and paperboard and cellulose wadding, that is—

(a) in strip or rolls of a width not exceeding 15 cm;

(b) in rectangular sheets (unfolded, if necessary) of which no side exceeds 36 cm; or

(c) cut into shapes other than rectangular shapes,

do not fall within an item or items in items 48.01 to 48.07 (inclusive).

5. In 48.11, “wallpaper and lincrusta” means—

(a) paper in rolls, suitable for wall or ceiling decoration, being—

(i) paper with one or two margins, with or without guide marks; or

(ii) paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding 60 cm; or

(b) borders, friezes and corners of paper of a kind used for wall or ceiling decoration.

6. In 48.15, “other paper and paperboard” includes paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and toilet paper in rolls or packets, but does not include goods referred to in note 7.

7. In 48.21, “other goods” includes cards for statistical machines, perforated paper and paperboard cards for Jacquard and similar machines, paper lace, shelf edging, paper table cloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.

8. Paper, paperboard and cellulose wadding, and goods made thereof, that are printed with characters or pictures (other than characters or pictures that are merely incidental to the primary use of the goods) do not fall within this Chapter.

**SCHEDULE 3—continued**

9. In this Chapter, “newsprint” means paper that—

(a) has a water absorbency, when tested by the one-minute Cobb method of not less than 45 g/m2;

(b) contains not less than 70% of mechanical wood pulp; and

(c) is of a weight not less than 40 g/m2 and not more than 62 g/m2.

10. In 48.01.8, “machine glazed paper” means paper made on a “Yankee” or “M.G.” paper machine and having a highly glazed surface on one side and an unglazed and uncalendered surface on the other.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| **SUB-CHAPTER 1** | | | | | |
| PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS | | | | | |
| 48.01 | \* PAPER AND PAPERBOARD (INCLUDING CELLULOSE WADDING), IN ROLLS OR SHEETS: | |  |  |  |
| 48.01.1 | - As prescribed by by-law | |  | Free |  |
| 48.01.2 | - As prescribed by by-law | |  | 2% | DC: Free |
| 48.01.3 | - Newsprint | |  | Free |  |
| 48.01.4 | - Goods, as follows:  (a) cigarette paper and cigarette plug wrap;  (b) felt paper;  (c) ferro-prussiate paper and paperboard;  (d) hand-made paper and paperboard | |  | 2% | DC: Free |
| 48.01.5 | - Dyeline base paper and paperboard | |  | 30% | DC: Free |
| 48.01.6 | - Plain copying paper of a kind used in plain paper copiers, as follows:  (a) of less than 30 cm in width; and  (b) in rolls of less than 38 cm in diameter | |  | 25% | DC: 20% |
|  | CAN: 25%, less $3/t |
| 48.01.7 | - Filter paper and paperboard | |  | 20% | DC: 10% |
| 48.01.8 | - Machine glazed paper, NSA | |  | $50/t | FI: Free |
|  | CAN: $46/t |
| 48.01.9 | - Other: | |  |  |  |
| 48.01.91 | - - Having a substance exceeding 22 g/m2 and not exceeding 205 g/m2 | |  | 20% | FI: Free |
|  | CAN: 20%, less $3/t |
| 48.01.99 | - - Other | |  | 30%, or, if lower, $50/t | FI: Free |
|  | DC: $40/t |
|  | CAN: 30%, less $10/t, or, if lower, $40/t |
| 48.02 |  | |  |  |  |
| 48.03 | \* PARCHMENT PAPER AND PAPERBOARD AND GREASEPROOF PAPER AND PAPERBOARD, AND IMITATIONS THEREOF, AND GLAZED TRANSPARENT PAPER, IN ROLLS OR SHEETS | |  | 2% | DC: Free |
| 48.04 | \* COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special  rate |
| 48.04.1 | - As prescribed by by-law | |  | 2% | DC: Free |
| 48.04.9 | - Other | |  | $50/t | FI: Free  CAN: $40/t |
| 48.05 | \* PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS: | |  |  |  |
| 48.05.1 | - As prescribed by by-law | |  | 2% | DC: Free |
| 48.05.2 | - Embossed or perforated having a substance exceeding 22 g/m2 but not exceeding 205 g/m2 | |  | 20% | FI: Free |
|  | CAN: 20%, less $4/t |
| 48.05.9 | - Other | |  | $50/t | FI: Free |
|  | CAN: $46/t |
| 48.06 |  | |  |  |  |
| 48.07 | \* PAPER AND PAPERBOARD, IMPREGNATED, COATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED (NOT CONSTITUTING PRINTED MATTER FALLING WITHIN CHAPTER 49), IN ROLLS OR SHEETS: | |  |  |  |
| 48.07.1 | - As prescribed by by-law | |  | Free |  |
| 48.07.2” | - As prescribed by by-law | |  | 2% | DC: Free |
| 48.07.3 | - Goods, as follows:  (a) enamelled blotting paper and paperboard;  (b) flock coated, marbled, leatherette and decalcomania paper;  (c) indicator paper and paperboard;  (d) parchment paper and paperboard and greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, but excluding coated paper and paperboard;  (e) sublimation transfer printing paper having a width of not less than 0.9 m in rolls | |  | 2% | DC: Free |
| 48.07.4 | - Unsensitised prepared positive transfer media of the kind used for the photocopying of documents by the image-transfer process: | |  |  |  |
| 48.07.41 | - - In sheets or strips, each of which does not exceed 2 500 cm2 | |  | 15% | DC: Free |
| 48.07.49 | - - Other | |  | 10% | DC: Free |
| 48.07.5 | - Wrapping paper, NSA, not gummed or waxed, not printed or embossed with words, letters or figures and not having a coating of artificial plastic materials | |  | $50/t | FI: Free |
| 48.07.6 | - Clay coated paper, NSA, having a substance not exceeding 205 g/m2 | |  | 20% |  |
| 48.07.7 | - Coated paper, NSA, having a substance not exceeding 205 g/m2 | |  | 22.5% | FI: Free |
|  | DC: 10% |
|  | CAN: 15% |
| 48.07.9 | - Other | |  | 22.5% | FI: Free |
|  | DC: 10% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 48.08 | \* FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP | |  | 20% | DC: 10% |
| 48.09 | .. | |  |  |  |
| **SUB-CHAPTER 2** | | | | | |
| PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD | | | | | |
| 48.10 | \* CIGARETTE PAPER, CUT TO SIZE, WHETHER OR NOT IN THE FORM OF BOOKLETS OR TUBES: | |  |  |  |
| 48.10.1 | - In rolls | |  | 2% | DC: Free |
| 48.10.9 | - Other | |  | $0.25/1 000 tubes or papers | PNG:  $0.25/1 000 tubes or papers |
| 48.11 | \* WALLPAPER AND LINCRUSTA; WINDOW TRANSPARENCIES OF PAPER | |  | 5% | DC: Free |
|  | CAN: Free |
| 48.12 | \* FLOOR COVERINGS PREPARED ON A BASE OF PAPER OR OF PAPERBOARD, WHETHER OR NOT CUT TO SIZE, WITH OR WITHOUT A COATING OF LINOLEUM COMPOUND | |  | 20% | DC: 10% |
| 48.13 | \* CARBON AND OTHER COPYING PAPERS (INCLUDING DUPLICATOR STENCILS) AND TRANSFER PAPERS, CUT TO SIZE, WHETHER OR NOT PUT UP IN BOXES | |  | 25% | DC: Free |
| 48.14 | \* WRITING BLOCKS, ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS OF PAPER AND PAPERBOARD; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING ONLY AN ASSORTMENT OF PAPER STATIONERY | |  | 25% | FI: Free |
|  | DC (except HONG and TAIW): 15% |
| 48.15 | \* OTHER PAPER AND PAPERBOARD, CUT TO SIZE OR SHAPE: | |  |  |  |
| 48.15.1 | - Goods, as follows:  (a) aseptic paper;  (b) cigarette paper and cigarette plug wrap;  (c) indicator paper and paperboard, not being diagnostic reagent paper and paperboard;  (d) monotype paper;  (e) paper for use in wrapping fruit;  (f) unsensitised prepared positive transfer media of the type used for the photocopying of documents by the image-transfer process | |  | 2% | DC: Free |
| 48.15.2 | - Goods, as follows:  (a) diagnostic reagent paper and paperboard;  (b) filter paper and filter paperboard;  (c) gummed or adhesive paper;  (d) printed or embossed wrapping paper;  (e) reinforced paper and paperboard;  (f) toilet paper | |  | 25% | FI: Free |
|  | DC: 20% |
| 48.15.9 | - Other | |  | 25% | FI: Free |
|  | DC: 20% |
|  | CAN: 15% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 48.16 | \* BOXES AND BAGS OF PAPER OR PAPERBOARD, OTHER PACKAGING CONTAINERS OF PAPER OR PAPERBOARD; BOX FILES, LETTER TRAYS AND SIMILAR ARTICLES OF PAPER OR PAPERBOARD, OF A KIND COMMONLY USED IN OFFICES, SHOPS AND THE LIKE | |  | 25% | FI: Free |
|  | DC: 15% |
| 48.17 |  | |  |  |  |
| 48.18 | \* REGISTERS, EXERCISE BOOKS, NOTE BOOKS, MEMORANDUM BLOCKS, ORDER BOOKS, RECEIPT BOOKS, DIARIES, BLOTTING-PADS, BINDERS (WHETHER LOOSE-LEAF OR OTHER), FILE COVERS AND OTHER STATIONERY OF PAPER OR PAPERBOARD; SAMPLE AND OTHER ALBUMS AND BOOK COVERS, OF PAPER OR PAPERBOARD | |  | 25% | FI: Free |
|  | DC (except HONG and RKOR): 20% |
| 48.19 | \* PAPER OR PAPERBOARD LABELS, WHETHER OR NOT PRINTED OR GUMMED | |  | 25% | FI: Free |
|  | DC: 20% |
| 48.20 | \* BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED) | |  | 2% | DC: Free |
| 48.21 | \* OTHER GOODS MADE OF PAPER PULP, PAPER, PAPERBOARD OR CELLULOSE WADDING: | |  |  |  |
| 48.21.1 | - Filters wholly of filter paper | |  | 2% | DC: Free |
| 48.21.2 | - Perforated cards for Jacquard and similar machines | |  | 2% | DC: Free |
| 48.21.3 | - Apparel | |  | 50% | FI: Free |
|  | DC (except HONG): 40% |
| 48.21.9 | - Other | |  | 25% | FI: Free |
|  | DC: 20% |

**CHAPTER 49**

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

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) paper, paperboard, cellulose wadding, and goods made of paper, paperboard or cellulose wadding, on which appears printing the presence of which is merely incidental to the primary use of the goods, being goods that fall within Chapter 48;

(b) goods falling within Chapter 97 or 99.

2. In this Chapter, a reference to printed matter of any kind shall be read as including a reference to matter of that kind that has been reproduced by means of a duplicating machine.

3. (1) In 49.01, “printed books” includes—

(a) newspapers, journals and periodicals that are bound otherwise than in paper;

**SCHEDULE 3**—continued

(b) sets of newspapers, journals or periodicals comprising more than one number under a single cover;

(c) collections of printed reproductions of works of art, drawings, pictures or the like, with relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

(d) pictorial supplements accompanying and subsidiary to bound volumes; and

(e) printed parts for books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or part of complete works and designed for binding,

but does not include printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets.

(2) Goods referred to in paragraphs (a) and (b) do not fall within 49.02.

4. Publications issued for advertising purposes by or for a person named therein and publications that are primarily devoted to advertising (including advertising related to tourism) do not fall within 49.01 or 49.02.

5. In 49.03, “children’s picture books” means books for children in which pictures form the principal interest and the text is subsidiary.

6. In 49.06, “manuscripts and typescripts” includes carbon copies and copies on sensitised paper of manuscripts and typescripts.

7. In 49.09, “picture postcards” means cards consisting essentially of an illustration and bearing printing indicating that the cards are intended for use as postcards.

8. In 49.11, “other printed matter” includes—

(a) publications referred to in note 4; and

(b) printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 49.01 | \* PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS: | |  |  |  |
| 49.01.1 | - Australian directories, guides and timetables | |  | 25% | FI: Free |
| 49.01.9 | - Other | |  | Free |  |
| 49.02 | \* NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED | |  | Free |  |
| 49.03 | \* CHILDREN’S PICTURE BOOKS AND PAINTING BOOKS | |  | Free |  |
| 49.04 | \* MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED | |  | Free |  |
| 49.05 | \* MAPS AND HYDROGRAPHIC AND SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS AND TOPOGRAPHICAL PLANS, PRINTED; PRINTED GLOBES (TERRESTRIAL OR CELESTIAL): | |  |  |  |
| 49.05.1 | - Australian street directories, road guides and the like | |  | 25% |  |
| 49.05.9 | - Other | |  | Free |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 49.06 | \* PLANS AND DRAWINGS, FOR INDUSTRIAL, ARCHITECTURAL, ENGINEERING, COMMERCIAL OR SIMILAR PURPOSES, WHETHER ORIGINAL OR REPRODUCTIONS ON SENSITISED PAPER; MANUSCRIPTS AND TYPESCRIPTS | |  | Free |  |
| 49.07 | \* UNUSED POSTAGE, REVENUE AND SIMILAR STAMPS OF AUSTRALIA, OF CURRENT OR NEW ISSUE; STAMP-IMPRESSED PAPER; BANKNOTES; STOCK, SHARE AND BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE; CHEQUE BOOKS: | |  |  |  |
| 49.07.1 | - Stamps and banknotes | |  | Free |  |
| 49.07.9 | - Other | |  | 25% |  |
| 49.08 | \* TRANSFERS (DECALCOMANIAS) | |  | 25% |  |
| 49.09 | \* PICTURE POSTCARDS AND PICTORIAL GREETING CARDS, PRINTED BY ANY PROCESS, WITH OR WITHOUT TRIMMINGS | |  | 25% | FI: Free |
|  | DC: 10% |
| 49.10 | \* CALENDARS (INCLUDING CALENDAR BLOCKS) OF PAPER OR PAPERBOARD | |  | 25% | FI: Free |
| 49.11 | \* OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS: | |  |  |  |
| 49.11.1 | - - Reproductions of fine art pictures, as defined by by-law | |  |  |  |
| \* In respect of frames | |  | 20% | DC: 10% |
| \* In respect of remainder | |  | 2% | DC: Free |
| 49.11.2 | - Goods, as follows:  (a) calendars (including calendar blocks) not being of paper or paperboard;  (b) calendar backs of any material | |  | 25% | FI: Free |
| 49.11.9 | - Other | |  | 25% | FI: Free |

**DIVISION 11**

TEXTILES AND TEXTILE ARTICLES

DIVISIONAL NOTES

1. The following goods do not fall within this Division:

(a) animal brush making bristles or hair falling within 05.02, and horsehair or horsehair waste falling within 05.03;

(b) human hair or articles of human hair (not being straining cloth of a kind commonly used in oil presses and the like and falling within 59.17) falling within 05.01, 67.03 or 67.04;

(c) vegetable materials falling within Chapter 14;

(d) asbestos falling within 25.24 or articles of asbestos and other goods falling within 68.13 or 68.14;

(e) goods falling within 30.04 or 30.05;

(f) sensitised textile fabrics falling within 37.03;

(g) monofil of which any cross-sectional dimension exceeds 1 mm or strip of a width exceeding 5 mm, being monofil or strip made of artificial plastic material and falling within Chapter 39, or plaits or fabrics of such monofil or strip that fall within Chapter 46;

**SCHEDULE 3**—continued

(h) woven textile fabrics, felt or bonded fibre fabrics, or similar bonded yarn fabrics, that are impregnated, coated, covered or laminated with rubber, or goods made thereof, falling within Chapter 40;

(j) skins with their wool or hair on falling within Chapter 41 or 43;

(k) goods made of furskin, being goods falling within 43.03, or artificial fur or goods made of artificial fur, being goods falling within 43.04;

(m) articles of textile materials falling within 42.01 or 42.02;

(n) goods falling within Chapter 48;

(p) goods falling within Chapter 64;

(q) goods falling within Chapter 65;

(r) goods falling within Chapter 67;

(s) abrasive-coated threads, cords or fabrics falling within 68.06;

(t) glass fibre or articles of glass fibre (not being embroidery with glass thread on a visible ground of fabric) falling within Chapter 70;

(u) goods falling within Chapter 94;

(v) goods falling within Chapter 97.

2. (1) Where goods of a kind falling within Chapters 50 to 57 (inclusive), (not being goods that are to be treated as twine, cordage, ropes or cables by virtue of note 3) contain 2 or more textile materials, the item that applies to the goods is the item that would apply to the goods if they consisted wholly of that one of the textile materials contained in the goods that constitutes a greater percentage by weight of the goods than any other single textile material.

(2) For the purposes of sub-note (1)—

(a) metallised yarn shall be treated as a single textile material and its weight shall be taken to be the aggregate of the weight of the textile component and the weight of the metal component of the metallised yarn;

(b) metal thread that forms part of a fabric shall be treated as a textile material; and

(c) where goods are constituted, in whole or in part, of 2 or more textile materials that fall within the same item, those textile materials shall be treated as a single textile material.

3. (1) For the purposes of this Division, yarns (whether single, multiple or cabled) of any of the following kinds shall, subject to sub-notes (2), (3) and (4), be treated as twine, cordage, ropes or cables:

(a) yarn made of silk, noil or other waste silk, being yarn of a weight exceeding 2 g/m (2 000 tex);

(b) yarn made of man-made fibres (including yarn of two or more monofil falling within Chapter 51), being yarn of a weight exceeding 1 g/m (1 000 tex);

(c) yarn made of true hemp or flax—

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

(ii) that is not polished or glazed and is of a weight exceeding 2 g/m;

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

(e) yarn made of other vegetable fibres, being yarn of a weight exceeding 2 g/m; or

(f) yarn reinforced with metal.

(2) For the purposes of this Division, yarn of any of the following kinds shall not be treated as twine, cordage, ropes or cables:

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

(b) continuous filament tow of man-made fibres and multi-filament yarn without twist or with a twist of less than 5 turns per metre;

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

(d) metallised yarn, other than yarn reinforced with metal;

(e) chenille yarn and gimped yarn.

**SCHEDULE 3**—continued

(3) For the purposes of this note, yarn shall be treated as if consisting wholly of that one of the textile materials of which the yarn is constituted that constitutes a greater percentage by weight of the yarn than any other single textile material.

(4) For the purposes of sub-note (3)—

(a) metallised yarn shall be treated as a single textile material and its weight shall be taken to be the aggregate of the weight of the textile component and the weight of the metal component of the metallised yarn; and

(b) where yarn is constituted, in whole or in part, of two or more textile materials that fall within the same item, those materials shall be treated as a single textile material.

4. (1) Subject to sub-note (2), for the purposes of Chapters 50, 51, 53, 54, 55 and 56, yarn shall be deemed to be put up for retail sale if it is—

(a) in balls or on cards, reels, tubes or similar supports of a weight (including the support, if any) not exceeding—

(i) in the case of flax and ramie—200 g;

(ii) in the case of silk, noil or other waste silk, or continuous man-made fibres—85 g; or

(iii) in any other case—125 g;

(b) in hanks or skeins of a weight not exceeding—

(i) in the case of silk, noil or other waste silk, or continuous man-made fibres—85 g; or

(ii) in any other case—125g; or

(c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads that render them independent one of the other and each of uniform weight not exceeding—

(i) in the case of silk, noil or other waste silk, or continuous man-made fibres—85 g; or

(ii) in any other case—125 g.

(2) For the purposes of Chapters 50, 51, 53, 54, 55 and 56, yarn shall be deemed not to be put up for retail sale if it is—

(a) single yarn of any textile material, other than—

(i) single yarn of sheep’s or lambs’ wool or of fine animal hair, being yarn that is unbleached; or

(ii) single yarn of sheep’s or lambs’ wool or of fine animal hair, being yarn that is bleached, dyed or printed and of a length less than 2 000 m/kg;

(b) multiple or cabled yarn that is unbleached and made of—

(i) silk, noil or other waste silk however put up; or

(ii) any other textile material (other than sheep’s or lambs’ wool or fine animal hair) in hanks or skeins;

(c) multiple or cabled yarn of silk, noil or other waste silk that is bleached, dyed or printed and of a length not less than 75 000 m/kg, measured multiple; or

(d) single, multiple or cabled yarn of any textile material that is—

(i) in cross-reeled hanks or skeins; or

(ii) put up on supports or in some other manner indicating its use in the textile industry.

5. (1) In 55.07, “gauze” means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads that cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

(2) In 58.08, “plain” means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling-in of the meshes, disregarding any minor open spaces that are inherent in the formation of the meshes.

6. (1) Subject to sub-note (2), for the purposes of this Division, goods shall be deemed to be made up, if they—

(a) have been cut otherwise than into rectangular shapes;

(b) have been made and finished by weaving and ready for use (or simply need separation by cutting dividing threads) and do not require sewing or further fabrication;

**SCHEDULE 3**—continued

(c) have been hemmed or have rolled edges or a knotted fringe at any of the edges;

(d) have been cut to size and have undergone a process of drawn thread work; or

(e) have been assembled by sewing, gumming or otherwise.

(2) For the purposes of this Division, the following goods shall be deemed not to be made up—

(a) fabrics in the piece that have been cut from wider pieces and hemmed or rolled for the purpose only of preventing unravelling;

(b) piece goods consisting of two or more lengths of identical material joined end to end; or

(c) piece goods consisting of two or more fabrics assembled in layers, whether or not padded.

7. (1) Goods deemed to be made up by virtue of the last preceding note do not fall within Chapters 50 to 57 (inclusive) and, unless the contrary intention appears, do not fall within Chapter 58, 59 or 60.

(2) Goods that fall within Chapter 58 or 59 do not fall within Chapters 50 to 57 (inclusive).

8. The woven fabrics that fall within Chapters 50 to 57 (inclusive), shall be taken to include fabrics that—

(a) consist of layers of parallel textile yarns superimposed on each other at acute or right angles; and

(b) are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

9. (1) Where goods of a kind to which an item in Chapters 50 to 63 (inclusive), being an item that is divided into sub-items, applies, contain 2 or more textile materials, the sub-item, paragraph or sub-paragraph that applies to the goods shall, unless the context of that sub-item, paragraph or sub-paragraph otherwise requires, be the sub-item, paragraph or sub-paragraph that would apply to the goods if they consisted wholly of that one of the textile materials contained in the goods that constitutes a greater percentage by weight of the goods than any other single textile material.

(2) For the purposes of sub-note (1)—

(a) metallised yarn shall be treated as a single textile material and its weight shall be taken to be the aggregate of the weight of the textile component and the weight of the metal component of the metallised yarn;

(b) metal thread that forms part of a fabric shall be treated as a textile material;

(c) where goods are constituted, in whole or in part, of 2 or more textile materials that fall within the same sub-item, paragraph or sub-paragraph, those textile materials shall, for the purpose of determining the sub-item, paragraph or sub-paragraph that applies to the goods, be treated as a single textile material; or

(d) the context shall otherwise require where a sub-item, paragraph or sub-paragraph refers to goods consisting wholly of a particular textile material or particular textile materials or containing a specified percentage by weight of a particular textile material or particular textile materials.

10. In a sub-item in this Division, “wool” includes animal hair.

11. For the purposes of this Division, “handcrafting yarns” includes yarns for use in hand knitting, macrame, hand weaving, hand knotting and hand knitting machines powered by foot or hand.

12. (1) For the purposes of this Division, fabric shall be taken to be printed if, and only if, the fabric that—

(a) has been printed in a manner that produces over the whole of the fabric a designed or patterned effect employing contrasts in colours;

(b) complies with the following fastness standards determined by the test methods published by the Standards Association of Australia:

(i) AS2001.4.15 Test A with a minimum standard for change of shade of 3-4; and

(ii) AS2001.4.21 using MBTF lamp with a minimum standard of 3-4; and

**SCHEDULE 3**—continued

(c) has a colour contrast of not less than that shown by Grade 2 on the Standard Textile Grey Scale for assessing change in colour when viewed at a distance of 2 m in accordance with the viewing conditions as set out in Standards Association of Australia Standard AS2001.4.1.

(2) Notwithstanding sub-note (1), fabrics shall not be taken to be printed by reason only of—

(a) the printing of labels or the printing with words, letters, figures, or designs suitable for cutting up into labels;

(b) the printing with markings of any kind that are for identification or distinguishing purposes only;

(c) the printing with markings of any kind solely or principally at or near one or both selvedges;

(d) the printing with markings of any kind, which, excluding unprinted areas within such markings, do not exceed 10% of the total area of the fabric;

(e) the printing in an uninterrupted single colour in a manner so that such printing exceeds 70% of the total area of the fabric; or

(f) the printing solely in white or a shade of white so that it closely resembles the natural colour of the fabric in its grey state.

**CHAPTER 50**

SILK AND WASTE SILK

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 50.01 | \* SILK-WORM COCOONS SUITABLE FOR REELING | |  | Free |  |
| 50.02 | \* RAW SILK THAT IS NOT THROWN | |  | Free |  |
| 50.03 | \* SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, SILK NOILS AND PULLED OR GARNETTED RAGS) | |  | 2% | DC: Free |
| 50.04 | \* SILK YARN, OTHER THAN YARN OF NOIL OR OTHER WASTE SILK, NOT PUT UP FOR RETAIL SALE | |  | 2% | DC: Free |
| 50.05 | \* YARN SPUN FROM NOIL OR OTHER WASTE SILK, NOT PUT UP FOR RETAIL SALE | |  | 2% | DC: Free |
| 50.06 |  | |  |  |  |
| 50.07 | \* SILK YARN AND YARN SPUN FROM NOIL OR OTHER WASTE SILK, PUT UP FOR RETAIL SALE; SILK-WORM GUT; IMITATION CATGUT OF SILK | |  | 2% | DC: Free |
| 50.08 |  | |  |  |  |
| 50.09 | \* WOVEN FABRICS OF SILK, OF NOIL OR OTHER WASTE SILK: | |  |  |  |
| 50.09.1 | - Fabrics, as follows:  (a) containing less than 20% by weight of wool, as follows:  (i) printed;  (ii) containing 50% or more by weight of silk, noil or other waste silk; or  (iii) containing less than 50% by weight of silk, noil or other waste silk and less than 20% by weight of man-made fibres;  (b) of noil silk and containing 20% or more by weight of wool | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 50.09.2 | - Containing 20% or more by weight of wool, NSA | |  |  |  |
| To 31 December 1983 | |  | 50% | FI: Free |
|  | DC (except CHIN): 45% |
| From 1 January 1984 | |  | 45% | FI: Free |
|  | DC (except CHIN): 40% |
| 50.09.9 | - Other | |  | 40%, and $1/m2 | PNG: 30%, and $1/m2 |
|  | DC: 30%, and $1/m2 |

**CHAPTER 51**

CONTINUOUS MAN-MADE FIBRES

CHAPTER NOTES

1. In this Schedule, “man-made fibres” means fibres or filaments of organic polymers produced by either of the following manufacturing processes:

(a) polymerisation or condensation of organic monomers; or

(b) chemical transformation of natural organic polymers.

2. Continuous filament tow of man-made fibres falling within Chapter 56 does not fall within 51.01.

3. In this Chapter, “yarn of continuous man-made fibres” does not include yarn of which the majority of the filaments have been ruptured by passage through rollers or other devices.

4. (1) In 51.01, “yarn of continuous man-made fibres” includes monofil of man-made fibre material—

(a) of which no cross-sectional dimension exceeds 1 mm; and

(b) the weight of which is less than 6.6 mg/m (6.6 tex).

(2) In 51.02, “monofil” does not include monofil of the kind referred to in sub-note (1).

(3) The following goods do not fall within this Chapter:

(a) monofil of which any cross-sectional dimension exceeds 1 mm;

(b) strip of a width exceeding 5 mm.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 51.01 | \* YARN OF CONTINUOUS MAN-MADE FIBRES, NOT PUT UP FOR RETAIL SALE: | |  |  |  |
| 51.01.1 | - Finished sewing threads | |  | 10% | FI: Free |
| 51.01.2 | - Handcrafting yarns, NSA, and yarns for use in the manufacture of handcrafting yarns | |  | 20% | FI: Free |
| 51.01.9 | - Other | |  | 2% | DC: Free |
| 51.02 | \* MONOFIL, STRIP (ARTIFICIAL STRAW AND THE LIKE) AND IMITATION CATGUT, OF MAN-MADE FIBRE MATERIALS: | |  |  |  |
| 51.02.1 | - Of polyethylene, polypropylene, polyvinyl chloride or polystyrene | |  | 30% | .. |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 51.02.9 | - Other | |  | 15% |  |
| 51.03 | \* YARN OF CONTINUOUS MAN-MADE FIBRES, PUT UP FOR RETAIL SALE: | |  |  |  |
| 51.03.1 | - Finished sewing threads | |  | 10% | FI: Free |
| 51.03.9 | - Other | |  | 20% | FI: Free |
| 51.04 | \* WOVEN FABRICS OF CONTINUOUS MAN-MADE FIBRES, INCLUDING WOVEN FABRICS OF MONOFIL OR STRIP FALLING WITHIN 51.01 OR 51.02: | |  |  |  |
| 51.04.1 | - Containing 20% or more by weight of wool | |  |  |  |
| To 31 December 1983 | |  | 50% | PNG: 15% |
|  | FI: 15% |
|  | DC: 45% |
| From 1 January 1984 | |  | 45% | PNG: 15% |
|  | FI: 15% |
|  | DC: 40% |
| 51.04.2 | - Elastomeric fabrics, NSA, weighing 510 g/m2 or less | |  | 30% |  |
| 51.04.3 | - Tyre cord fabrics | |  | 15% | FI: Free |
|  | DC (except INIA): 10% |
| 51.04.4 | - Printed, NSA, containing more than 10% by weight of silk, noil or other waste silk | |  | 2% | DC: Free |
| 51.04.5 | - Fabrics, NSA, in which more than 50% by weight of the man-made fibre content is polyethylene or polypropylene or polyethylene and polypropylene | |  | 35% | PNG: 35% |
| 51.04.9 | - Other | |  | 40%, and $1/m2 | PNG: 30%. and $1/m2 |
|  | DC: 30%, and $1/m2 |

**CHAPTER 52**

METALLISED TEXTILES

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 52.01 | \* METALLISED YARN, BEING TEXTILE YARN SPUN WITH METAL OR COVERED WITH METAL BY ANY PROCESS | |  | 2% | DC: Free |
| 52.02 | \* WOVEN FABRICS OF METAL THREAD OR OF METALLISED YARN, OF A KIND USED IN ARTICLES OF APPAREL OR AS FURNISHING FABRICS, OR THE LIKE | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

**CHAPTER 53**

WOOL AND OTHER ANIMAL HAIR

CHAPTER NOTE

In this Schedule, “fine animal hair” means hair of—

(a) the alpaca, the llama, the vicuna, the yak or the camel;

(b) the Angora, Tibetan or Kashmir goat or any similar breed of goat but not the common goat; or

(c) the rabbit (including the Angora rabbit), the hare, the beaver, the nutria or the musk rat.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 53.01 | \* SHEEP’S OR LAMBS’ WOOL, NOT CARDED OR COMBED | |  | 2% | DC: Free |
| 53.02 | \* OTHER ANIMAL HAIR (WHETHER FINE OR COARSE), NOT CARDED OR COMBED | |  | 2% | DC: Free |
| 53.03 | \* WASTE OF SHEEP’S OR LAMBS’ WOOL OR OF OTHER ANIMAL HAIR (WHETHER FINE OR COARSE), NOT PULLED OR GARNETTED | |  | 2% | DC: Free |
| 53.04 | \* WASTE OF SHEEP’S OR LAMBS’ WOOL OR OF OTHER ANIMAL HAIR (WHETHER FINE OR COARSE), PULLED OR GARNETTED (INCLUDING PULLED OR GARNETTED RAGS) | |  | Free |  |
| 53.05 | \* SHEEP’S OR LAMBS’ WOOL OR OTHER ANIMAL HAIR (WHETHER FINE OR COARSE), CARDED OR COMBED | |  | 2% | DC: Free |
| 53.06 | \* YARN OF CARDED SHEEP’S OR LAMBS’ WOOL (WOOLLEN YARN), NOT PUT UP FOR RETAIL SALE: | |  |  |  |
| 53.06.1 | - Handcrafting yarns, and yarns for use in the manufacture of handcrafting yarns | |  | 20% | FI: Free |
| 53.06.2 | - Carpet yarn, NSA | |  | 5% | DC: Free |
| 53.06.9 | - Other | |  | 2% | DC: Free |
| 53.07 | \* YARN OF COMBED SHEEP’S OR LAMBS’ WOOL (WORSTED YARN), NOT PUT UP FOR RETAIL SALE. | |  |  |  |
| 53.07.1 | - Handcrafting yarns, and yarns for use in the manufacture of handcrafting yarns | |  | 20% | FI: Free |
| 53.07.2 | - Carpet yarn, NSA | |  | 5% | DC: Free |
| 53.07.9 | - Other | |  | 2% | DC: Free |
| 53.08 | \* YARN OF FINE ANIMAL HAIR (WHETHER CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE: | |  |  |  |
| 53.08.1 | - Handcrafting yarns, and yarns for use in the manufacture of handcrafting yarns | |  | 20% | FI: Free |
| 53.08.9 | - Other | |  | 2% | DC: Free |
| 53.09 | \* YARN OF HORSEHAIR OR OF OTHER COARSE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 53.10 | \* YARN OF SHEEP’S OR LAMBS’ WOOL, OF HORSEHAIR OR OF OTHER ANIMAL HAIR (WHETHER FINE OR COARSE), PUT UP FOR RETAIL SALE | |  | 20% | FI: Free |
| 53.11 | \* WOVEN FABRICS OF SHEEP’S OR LAMBS’ WOOL OR OF FINE ANIMAL HAIR: | |  |  |  |
| 53.11.1 | - Fabrics, as follows:  (a) bunting, composed wholly of wool, for use as, or in the manufacture of, flags, banners and the like;  (b) containing more than 10% by weight of noil silk | |  | 2% | DC: Free |
| 53.11.2 | - Interlining fabrics | |  |  |  |
| To 31 December 1983 | |  | 50% | FI: Free |
|  | DC (except RKOR): 40% |
| From 1 January 1984 | |  | 45% | FI: Free |
|  | DC (except RKOR): 35% |
| 53.11.9 | - Other | |  |  |  |
| To 31 December 1983 | |  | 50% | FI: Free |
|  | DC (except CHIN and RKOR): 45% |
| From 1 January 1984 | |  | 45% | FI: Free |
|  | DC (except CHIN and RKOR): 40% |
| 53.12 | \* WOVEN FABRICS OF HORSEHAIR OR OF OTHER COARSE ANIMAL HAIR | |  |  |  |
| To 31 December 1983 | |  | 50% | FI: Free |
|  | DC: 40% |
| From 1 January 1984 | |  | 45% | FI: Free |
|  | DC: 35% |

**CHAPTER 54**

FLAX AND RAMIE

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 54.01 | \* FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING PULLED OR GARNETTED RAGS) | |  | 2% | DC: Free |
| 54.02 | \* RAMIE, RAW OR PROCESSED BUT NOT SPUN; RAMIE NOILS AND WASTE (INCLUDING PULLED OR GARNETTED RAGS) | |  | 2% | DC: Free |
| 54.03 | \* FLAX OR RAMIE YARN, NOT PUT UP FOR RETAIL SALE: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 54.03.1 | - Finished sewing threads | |  | 10% | DC: Free |
| 54.03.2 | - Handcrafting yarns, NSA, and yarns for use in the manufacture of handcrafting yarns | |  | 20% | DC: 10% |
| 54.03.9 | - Other | |  | 2% | DC: Free |
| 54.04 | \* FLAX OR RAMIE YARN, PUT UP FOR RETAIL SALE: | |  |  |  |
| 54.04.1 | - Finished sewing threads | |  | 10% | DC: Free |
| 54.04.9 | - Other | |  | 20% | DC: Free |
| 54.05 | \* WOVEN FABRICS OF FLAX OR OF RAMIE | |  | 2% | DC: Free |

**CHAPTER 55**

COTTON

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 55.01 | \* COTTON, NOT CARDED OR COMBED | |  | Free |  |
| 55.02 | \* COTTON LINTERS | |  | 2% | DC: Free |
| 55.03 | \* COTTON WASTE (INCLUDING PULLED OR GARNETTED RAGS), NOT CARDED OR COMBED | |  | 2% | DC: Free |
| 55.04 | \* COTTON, CARDED OR COMBED | |  | Free |  |
| 55.05 | \* COTTON YARN, NOT PUT UP FOR RETAIL SALE: | |  |  |  |
| 55.05.1 | - Finished sewing threads | |  | 10% | FI: Free |
| 55.05.2 | - Handcrafting yarns, NSA, and yarns for use in the manufacture of handcrafting yarns | |  | 20% | FI: Free |
| 55.05.9 | - Other | |  | 2% | DC: Free |
| 55.06 | \* COTTON YARN, PUT UP FOR RETAIL SALE: | |  |  |  |
| 55.06.1 | - Finished sewing threads | |  | 10% | FI: Free |
| 55.06.9 | - Other | |  | 20% | FI: Free |
| 55.07 | \* COTTON GAUZE | |  | 2% | DC: Free |
| 55.08 | \* TERRY TOWELLING AND SIMILAR TERRY FABRICS, OF COTTON | |  | 50%, and $2.50/m2 | PNG: 40%, and $2.50/m2 |
|  | DC (except CHIN): 40%, and $2.50/m2 |
| 55.09 | \* OTHER WOVEN FABRICS OF COTTON: | |  |  |  |
| 55.09.1 | - Fabrics containing more than 10% by weight of silk, noil or other waste silk | |  | 2% | DC: Free |
| 55.09.2 | - Tyre cord fabrics | |  | 15% | FI: Free |
|  | DC: 10% |
| 55.09.3 | - Fabrics of huckaback or honeycomb weave | |  | 40% | PNG: 20% |
|  | FI: 20% |
|  | DC (except INIA): 35% |
| 55.09.4 | - Fabrics containing 20% or more by weight of wool, NSA | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
|  | To 31 December 1983 |  | 50% | PNG: 15% |
|  | FI: 15% |
|  | DC: 45% |
| From 1 January 1984 |  | 45% | PNG: 15% |
|  | FI: 15% |
|  | DC: 40% |
| 55.09.5 | - Fabrics containing 20% or more by weight of man-made fibres, NSA |  | 40%, and $1/m2 | PNG: 30%, and $1/m2 |
|  | DC: 30%, and $1/m2 |
| 55.09.6 | - Fabrics weighing less than 200 g/m2, NSA: |  |  |  |
| 55.09.61 | - - Fabrics of a kind suitable for use as bed sheeting, pillow casing or bolster casing or for use in the making up of bed linen, not being goods that if printed are less than 132 cm in width: |  |  |  |
| 55.09.611 | - - - Not printed and weighing less than 120 g/m2 |  | 22.5%, and $2/m2 | PNG: 17.5%, and $2 /m2 |
|  | DC (except HONG): 17.5%, and $2/m2 |
| 55.09.612 | - - - Not printed and weighing 120 g/m2 or more |  | $2.25/m2 | PNG: $2.20/m2 |
|  | DC (except BRAZ and HONG): $2.20 /m2 |
| 55.09.613 | - - - Printed |  | $2/m2 | PNG: $2/m2 |
| 55.09.69 | - - Other |  | 2% | DC: Free |
| 55.09.9 | - Other |  | 40% | PNG: 30% |
|  | FI: 30% |
|  | DC: 35% |

**CHAPTER 56**

DISCONTINUOUS MAN-MADE FIBRES

CHAPTER NOTES

1. In 56.02, “continuous filament tow” means continuous filament tow of man-made fibres that consists of parallel filaments of a uniform length equal to the length of the tow and that meets the following specification:

(a) the length exceeds 2 m;

(b) the twist is less than 5 turns per metre;

(c) the weight per filament is less than 6.6 mg/m (6.6 tex);

(d) in the case of filaments produced by a manufacturing process referred to in paragraph (a) of note 1 to Chapter 51, the tow is drawn, that is to say, incapable of being stretched, or, if capable of being stretched, incapable of being stretched to a length twice as great as its length before being stretched; and

(e) the total weight of tow exceeds more than 2 g/m (2 000 tex).

2. In 56.01, “discontinuous man-made fibres” includes tow of a length not exceeding 2 m.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 56.01 | \* DISCONTINUOUS MAN-MADE FIBRES, NOT CARDED, COMBED OR OTHERWISE PREPARED FOR SPINNING | |  | 2% | DC: Free |
| 56.02 | \* CONTINUOUS FILAMENT TOW | |  | 2% | DC: Free |
| 56.03 | \* WASTE (INCLUDING YARN WASTE AND PULLED OR GARNETTED RAGS) OF MAN-MADE FIBRES (WHETHER CONTINUOUS OR DISCONTINUOUS), NOT CARDED, COMBED OR OTHERWISE PREPARED FOR SPINNING | |  | 2% | DC: Free |
| 56.04 | \* MAN-MADE FIBRES (WHETHER DISCONTINUOUS OR WASTE) CARDED, COMBED OR OTHERWISE PREPARED FOR SPINNING | |  | 2% | DC: Free |
| 56.05 | \* YARN OF MAN-MADE FIBRES (WHETHER DISCONTINUOUS OR WASTE), NOT PUT UP FOR RETAIL SALE: | |  |  |  |
| 56.05.1 | - Finished sewing threads | |  | 10% | FI: Free |
| 56.05.2 | - Handcrafting yarns, NSA, and yarns for use in the manufacture of handcrafting yarns | |  | 20% | FI: Free |
| 56.05.9 | - Other | |  | 2% | DC: Free |
| 56.06 | \* YARN OF MAN-MADE FIBRES (WHETHER DISCONTINUOUS OR WASTE), PUT UP FOR RETAIL SALE: | |  |  |  |
| 56.06.1 | - Finished sewing threads | |  | 10% | FI: Free |
| 56.06.9 | - Other | |  | 20% | FI: Free |
| 56.07 | \* WOVEN FABRICS OF MAN-MADE FIBRES (WHETHER DISCONTINUOUS OR WASTE): | |  |  |  |
| 56.07.1 | - Fabrics, as follows:  (a) bunting, composed of 75% by weight of man-made fibres and 25% by weight of wool, for use as, or for use in the manufacture of, flags, banners and the like;  (b) printed fabrics containing more than 10% by weight of silk, noil or other waste silk and less than 20% by weight of wool | |  | 2% | DC: Free |
| 56.07.2 | - Fabrics containing 20% or more by weight of wool, NSA | |  |  |  |
| To 31 December 1983 | |  | 50% | PNG: 15% |
|  | FI: 15% |
|  | DC (except RKOR): 45% |
| From 1 January 1984 | |  | 45% | PNG: 15% |
|  | FI: 15% |
|  | DC (except RKOR): 40% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 56.07.3 | - Fabrics, NSA, in which more than 50% by weight of the man-made fibre content is polyethylene or polypropylene or polyethylene and polypropylene | |  | 35% | PNG: 35% |
| 56.07.9 | - Other | |  | 40%, and $1/m2 | PNG: 30%, and $1/m2 |
|  | DC: 30%, and $1/m2 |

**CHAPTER 57**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 57.01 | \* TRUE HEMP (*CANNABIS SATIVA*),RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING PULLED OR GARNETTED RAGS OR ROPES) | |  | 2% | DC: Free |
| 57.02 | \* MANILA HEMP OR ABACA (*MUSA TEXTILIS*),RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF MANILA HEMP (INCLUDING PULLED OR GARNETTED RAGS OR ROPES) | |  | 2% | DC: Free |
| 57.03 | \* JUTE AND OTHER TEXTILE BAST FIBRES NOT FALLING WITHIN ANY OTHER ITEM, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE THEREOF (INCLUDING PULLED OR GARNETTED RAGS OR ROPES) | |  | 2% | DC: Free |
| 57.04 | \* OTHER VEGETABLE TEXTILE FIBRES, RAW OR PROCESSED BUT NOT SPUN; WASTE OF SUCH FIBRES (INCLUDING PULLED OR GARNETTED RAGS OR ROPES) | |  | Free |  |
| 57.05 |  | |  |  |  |
| 57.06 | \* YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES FALLING WITHIN 57.03 | |  | 20% | DC: 10% |
| 57.07 | \* YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN | |  | 2% | DC: Free |
| 57.08 |  | |  |  |  |
| 57.09 |  | |  |  |  |
| 57.10 | \* WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES FALLING WITHIN 57.03 | |  | Free |  |
| 57.11 | \* WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN | |  | Free |  |

**SCHEDULE 3**—continued

**CHAPTER 58**

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

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59, other than embroidery that is on a textile base and falls within 58.10;

(b) felt carpets falling within Chapter 59.

2. In 58.01 and 58.02, “carpets” and “rugs” include goods similar to carpets or rugs, as the case may be, and having the characteristics of floor coverings but intended for use for other purposes.

3. In 58.05, “narrow woven fabrics” means—

(a) woven fabrics of a width not exceeding 30 cm (whether woven as such or cut from wider pieces) that are provided with selvedges (whether woven, gummed or made otherwise) on both edges;

(b) tubular woven fabrics of a flattened width not exceeding 30 cm; or

(c) bias binding with folded edges and of a width when unfolded not exceeding 30 cm, but does not include fabrics in the form of fringes.

4. (1) Nets or netting in the piece made of twine, cordage or rope do not fall within 58.08.

(2) Goods excluded from 58.08 by the provisions of sub-note (1) fall within 59.05.

5. (1) In 58.10, “embroidery” includes embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials, but does not include needlework tapestry falling within 58.03.

(2) Goods, other than motifs or sewn applique work, do not fall within 58.10 unless they have been embroidered with one or more decorative patterns or designs which create an overall decorative effect, being embroidery patterns or designs capable of being produced only—

(a) on an embroidering machine; or

(b) by hand.

6. Goods of a kind used in apparel or as furnishings or the like shall not be taken not to fall within this Chapter by reason only that they are made of metal thread.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 58.01 | \* CARPETS, CARPETING AND RUGS, KNOTTED (WHETHER MADE UP OR NOT) | |  | 2% | DC: Free |
| 58.02 | \* OTHER CARPETS, CARPETING, RUGS, MATS AND MATTING AND KELEM, SCHUMACKS AND KARAMANIE RUGS AND THE LIKE (WHETHER MADE UP OR NOT): | |  |  |  |
| 58.02.1 | - Goods of terry fabrics | |  | 35% | PNG: 20% |
|  | FI: 20% |
|  | DC (except CHIN, HONG and TAIW): 30% |
| 58.02.2 | - Goods, NSA, as follows:  (a) handmade;  (b) of coir, sisal or jute; or | |  | Free |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special  rate |
|  | (c) wholly of cotton, or in which the pile is wholly of cotton | |  |  |  |
| 58.02.3 | - Goods, NSA, having a pile containing not less than 80% by weight of wool | |  | 40% | PNG: 30% |
|  | DC: 30% |
|  | CAN: 30% |
| 58.02.9 | - Other | |  | 40% | PNG: 30% |
|  | DC: 30% |
|  | CAN: 30% |
| 58.03 | \* TAPESTRIES, HANDMADE, OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES MADE IN PANELS AND THE LIKE BY HAND | |  | Free |  |
| 58.04 | \* WOVEN PILE FABRICS AND CHENILLE FABRICS (OTHER THAN TERRY TOWELLING OR SIMILAR TERRY FABRICS OF COTTON FALLING WITHIN 55.08 OR FABRICS FALLING WITHIN 58.05): | |  |  |  |
| 58.04.1 | - Terry towelling and similar terry fabrics | |  | 40% | PNG: 20% |
|  | FI: 20% |
|  | DC: 35% |
| 58.04.2 | - Fabrics of acrylic fibre for use in the manufacture of rugs and blankets | |  |  |  |
| To 31 December 1983 | |  | 50% | FI: Free |
|  | DC: 45% |
| From 1 January 1984 | |  | 45% | FI: Free |
|  | DC: 40% |
| 58.04.3 | - Moquettes weighing 200 g/m2 or more | |  | 41% | FI: 20% |
|  | PNG: 34% |
| 58.04.9 | - Other | |  | 2% | DC: Free |
| 58.05 | \* NARROW WOVEN FABRICS, AND NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE, OTHER THAN GOODS FALLING WITH 58.06: | |  |  |  |
| 58.05.1 | - Goods, as follows:  (a) elastomeric fabrics;  (b) woven fabrics, not being—  (i) pile fabrics having a cut pile;  (ii) wholly of hemp;  (iii) wholly of jute; or  (iv) wholly of hemp and jute | |  | 30% |  |
| 58.05.2 | - Terry towelling and similar terry fabrics | |  | 40% | PNG: 20% |
|  | FI: 20% |
|  | DC (except HONG): 30% |
| 58.05.9 | - Other | |  | 2% | DC: Free |
| 58.06 | \* WOVEN LABELS, BADGES AND THE LIKE, NOT EMBROIDERED, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE | |  | 25% |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 58.07 | \* CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN), GIMPED YARN (OTHER THAN METALLISED YARN FALLING WITHIN 52.01 AND GIMPED HORSEHAIR YARN); BRAIDS AND ORNAMENTAL TRIMMINGS IN THE PIECE; TASSELS, POMPONS AND THE LIKE: | |  |  |  |
| 58.07.1 | - Chenille yarn and gimped yarn | |  | 2% | DC: Free |
| 58.07.9 | - Other | |  | 15% | DC: Free |
| 58.08 | \* TULLE AND OTHER NET FABRICS (OTHER THAN WOVEN, KNITTED OR CROCHETED FABRICS), PLAIN | |  | 2% | DC: Free |
| 58.09 | \* TULLE AND OTHER NET FABRICS (OTHER THAN WOVEN, KNITTED OR CROCHETED FABRICS), FIGURED; HAND OR MECHANICALLY MADE LACE, IN THE PIECE, IN STRIPS OR IN MOTIFS | |  | 2% | DC: Free |
| 58.10 | \* EMBROIDERY, IN THE PIECE, IN STRIPS OR IN MOTIFS: | |  |  |  |
| 58.10.1 | - Goods not exceeding 30 cm in width, with a visible background | |  | 10% | DC: Free |
|  | CAN: 5% |
| 58.10.9 | - Other | |  | 10% | DC: Free |

**CHAPTER 59**

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

CHAPTER NOTES

1. (1) In this Chapter, “textile fabrics” means—

(a) textile fabrics falling within Chapters 50 to 57 (inclusive), 58.04 or 58.05;

(b) braids or trimmings in the piece falling within 58.07;

(c) (i) tulle and other net fabrics falling within 58.08 or 58.09; or (ii) lace falling within 58.09; or

(d) knitted and crocheted fabrics falling within 60.01.

(2) In this Schedule, “felt” includes fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

2. (1) Subject to sub-note (2), in 59.08, “textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials” means such fabrics, whatever the weight per square metre, impregnated, coated, covered or laminated with artificial plastic material, and whether or not such artificial plastic material is compacted, foamed, of sponge or expanded.

(2) The following goods do not fall within 59.08:

(a) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye or can be seen only by reason of a resulting change of colour;

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

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

**SCHEDULE 3**—continued

(3) The following goods do not fall within 59.12:

(a) fabrics in which the impregnation or coating cannot be seen with the naked eye or can be seen only by reason of a resulting change of colour;

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

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

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

3. In 59.11, “rubberised textile fabrics” means—

(a) textile fabrics that are impregnated, coated, covered or laminated with rubber and—

(i) weigh not more than 1.5 kg/m2; or

(ii) weigh more than 1.5 kg/m2 and contain more than 50% by weight of textile materials;

(b) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and

(c) plates, sheets and strip, of expanded foam or sponge rubber, combined with textile fabric, other than goods referred to in sub-note 2 (3) to Chapter 40.

4. The following goods do not fall within 59.16:

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

(b) transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber.

5. (1) Goods that fall within 59.14, 59.15 or 59.16 do not fall within 59.17.

(2) 59.17 is to be taken to apply only to—

(a) textile goods (not being goods falling within 59.14, 59.15 or 59.16) as follows:

(i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather, or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant;

(ii) bolting cloth;

(iii) straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair;

(iv) woven textile fabrics, whether or not felted, impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp, weft or warp and weft, or flat woven with multiple warp, weft or warp and weft;

(v) textile fabrics reinforced with metal, of a kind commonly used in machinery or plant;

(vi) textile fabrics of metallised yarn falling within 52.01, of a kind commonly used in paper-making or other machinery; or

(vii) cords, braids and the like whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials; and

(b) textile articles (not being goods falling within 59.14, 59.15 or 59.16) being gaskets, washers, polishing discs or other textile articles of a kind commonly used in machinery or plant.

(3) Goods that fall within 59.17 do not fall within any other item in Division 11.

6. (1) In this Chapter, a reference to goods that are “coated” is a reference only to goods in which the material or substance that comprises the coating has been applied to the remainder of the goods by a coating process.

(2) For the purposes of sub-note (1), “coating process” includes treatment with dispersions, spat-terings or other discontinuous coatings but does not include lamination.

(3) A reference in 59.10 to “floor coverings consisting of a coating applied on a textile base” is a reference only to goods in which the coating has been applied on the textile base by a coating process.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 59.01 | \* WADDING AND ARTICLES OF WADDING; TEXTILE FLOCK AND DUST AND MILL NEPS | |  | 2% | DC: Free |
| 59.02 | \* FELT AND ARTICLES OF FELT WHETHER OR NOT IMPREGNATED OR COATED: | |  |  |  |
| 59.02.1 | - Carpet and carpeting, produced by the needle-loom process | |  | 40% | FI: Free |
|  | DC: 30% |
|  | CAN: 30% |
| 59.02.2 | - Floor or wall coverings, NSA: | |  |  |  |
| 59.02.21 | - - Handmade | |  | 19% | DC: Free |
|  | CAN: 11% |
| 59.02.29 | - - Other | |  | 19% | DC: 10% |
|  | CAN: 11% |
| 59.02.9 | - Other | |  | 19% | CAN: 11% |
| 59.03 | \* BONDED FIBRE FABRICS, SIMILAR BONDED YARN FABRICS, AND ARTICLES OF SUCH FABRICS, WHETHER OR NOT IMPREGNATED OR COATED: | |  |  |  |
| 59.03.1 | - Bonded fibre fabrics and similar bonded yarn fabrics, whether or not impregnated or coated, not made up | |  | 10% | PNG: 5% |
|  | DC: 5% |
| 59.03.2 | - Goods, as follows:  (a) correspondence cards;  (b) envelopes;  (c) letter cards;  (d) plain postcards;  (e) writing blocks | |  | 25% | DC: 15% |
| 59.03.9 | - Other | |  | 10% | DC: Free |
| 59.04 | \* TWINE, CORDAGE, ROPES AND CABLES, PLAITED OR NOT: | |  |  |  |
| 59.04.1 | - Of polyethylene or polypropylene or polyethylene and polypropylene: | |  |  |  |
| 59.04.11 | - - Of polypropylene, as follows:  (a) cables;  (b) cordage;  (c) twine (other than baling twine) | |  | 30% | FI: Free |
|  | CAN: 19% |
| 59.04.19 | - - Other | |  | 30% | FI: Free |
| 59.04.9 | - Other | |  | 20% | FI: Free |
| 59.05 | \* NETS AND NETTING MADE OF TWINE, CORDAGE OR ROPE, AND MADE UP FISHING NETS OF YARN, TWINE, CORDAGE OR ROPE | |  | 2% | DC: Free |
| 59.06 | \* OTHER ARTICLES MADE FROM YARN, TWINE, CORDAGE, ROPE OR CABLES, OTHER THAN TEXTILE FABRICS AND ARTICLES MADE FROM SUCH FABRICS | |  | 30% | FI: Free |
| 59.07 | \* TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS AND THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR FABRICS FOR HAT FOUNDATIONS AND SIMILAR USES | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 59.08 | \* TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PREPARATIONS OF CELLULOSE DERIVATIVES OR OF OTHER ARTIFICIAL PLASTIC MATERIALS: | |  |  |  |
| 59.08.1 | - Goods in which the textile fabric is, or, if there are 2 or more textile fabrics in the goods, the textile fabric that gives the goods their essential character is, a fabric of a kind falling within 50.09.9, 51.04.9, 55.09.5 or 56.07.9, not being goods impregnated, coated, covered or laminated with polymers or copolymers of the vinyl chloride type, with plastic addition exceeding 34 g/m2 | |  | 40%, and $1/m2 | PNG: 30%, and $1/m2 |
|  | DC: 30%, and $1/m2 |
| 59.08.2 | - Goods in which the textile fabric is, or, if there are 2 or more textile fabrics in the goods, the textile fabric that gives the goods their essential character is, a fabric of a kind falling within 51.04.5 or 56.07.3 | |  | 35% |  |
| 59.08.9 | - Other | |  | 30% |  |
| 59.09 |  | |  |  |  |
| 59.10 | \* LINOLEUM AND MATERIALS PREPARED ON A TEXTILE BASE IN A SIMILAR MANNER TO LINOLEUM, WHETHER OR NOT CUT TO SHAPE AND WHETHER OR NOT OF A KIND USED AS FLOOR COVERINGS; FLOOR COVERINGS CONSISTING OF A COATING APPLIEDON A TEXTILE BASE, WHETHER OR NOT CUT TO SHAPE | |  | 20% | DC: 10% |
| 59.11 | \* RUBBERISED TEXTILE FABRICS, OTHER THAN RUBBERISED KNITTED OR CROCHETED GOODS: | |  |  |  |
| 59.11.1 | - Tyre cord fabrics | |  | 15% | FI: Free |
|  | DC: 10% |
| 59.11.9 | - Other | |  | 40% | PNG: 30% |
|  | FI: 30% |
|  | DC: 35% |
| 59.12 | \* TEXTILE FABRICS OTHERWISE IMPREGNATED OR COATED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE: | |  |  |  |
| 59.12.1 | - Impregnated or coated with oil or preparations with a basis of drying oil | |  | 2% | DC: Free |
| 59.12.2 | - Goods, with a base fabric that is wholly of cotton and weighing less than 200 g/m2, NSA | |  | 2% | DC: Free |
| 59.12.3 | - Goods, NSA, with a knitted base fabric: | |  |  |  |
| 59.12.31 | - - Goods, as follows:  (a) coated or impregnated with starch, of a kind used solely or principally in the manufacture of window blinds;  (b) coated with glass beads (microspheres) | |  |  |  |
| To 31 December 1983 | |  | 40% | FI: 15% |
|  |  | DC (except TAIW): 35% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
|  | From 1 January 1984 | |  | 35% | FI: 15% |
|  | DC (except TAIW): 30% |
| 59.12.39 | - - Other | |  |  |  |
| To 31 December 1983 | |  | 40% | FI: Free |
|  | DC (except TAIW): 35% |
| From 1 January 1984 | |  | 35% | FI: Free |
|  | DC (except TAIW): 30% |
| 59.12.9 | - Other: | |  |  |  |
| 59.12.91 | - - Goods, as follows:  (a) coated or impregnated with starch, of a kind used solely or principally in the manufacture of window blinds;  (b) coated with glass beads (microspheres) | |  | 40% | DC: 30% |
| 59.12.99 | - - Other | |  | 40% | FI: Free |
|  | DC: 30% |
| 59.13 | \* ELASTIC FABRICS AND TRIMMINGS (OTHER THAN KNITTED OR CROCHETED GOODS) CONSISTING OF TEXTILE MATERIALS COMBINED WITH RUBBER THREADS | |  | 30% | DC (except HONG): 20% |
| 59.14 | \* WICKS, OF WOVEN, PLAITED OR KNITTED TEXTILE MATERIALS, FOR LAMPS, STOVES, LIGHTERS, CANDLES AND THE LIKE; TUBULAR KNITTED GAS-MANTLE FABRIC AND INCANDESCENT GAS-MANTLES | |  | 10% | DC: Free |
| 59.15 | \* TEXTILE HOSEPIPING AND SIMILAR TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS: | |  |  |  |
| 59.15.1 | - Having an internal diameter not exceeding 110 mm | |  | 15% | DC: Free |
| 59.15.9 | - Other | |  | 2% | DC: Free |
| 59.16 | \* TRANSMISSION, CONVEYOR OR ELEVATOR BELTS OR BELTING, OF TEXTILE MATERIALS, WHETHER OR NOT STRENGTHENED WITH METAL OR OTHER MATERIAL | |  | 30% | DC: 20% |
| 59.17 | \* TEXTILE FABRICS AND TEXTILE ARTICLES, OF A KIND COMMONLY USED IN MACHINERY OR PLANT: | |  |  |  |
| 59.17.1 | - Goods, as follows:  (a) articles;  (b) braids;  (c) fabrics of a kind specified in sub-paragraph (2) (a) (iv) of note 5: | |  |  |  |
| 59.17.11 | - - Felts and wires for paper-making machines | |  | 15% | DC: Free |
|  | CAN: 7.5% |
| 59.17.19 | - - Other | |  | 15% | DC: Free |
| 59.17.2 | - Fabrics, NSA, as follows: | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General  rate | Special  rate |
|  | (a) woven wholly of cotton, weighing less than 200 g/m2;  (b) of silk | |  |  |
| 59.17.9 | - Other | | 40% | DC: 30% |

**CHAPTER 60**

KNITTED AND CROCHETED GOODS

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) crochet lace falling within 58.09;

(b) knitted or crocheted goods falling within Chapter 59;

(c) corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters or the like falling within 61.09;

(d) old clothing or other goods falling within 63.01;

(e) orthopaedic appliances, surgical belts, trusses and the like falling within 90.19.

2. (1) A reference in 60.02 to 60.06 (inclusive), to goods of a particular kind shall be read as including a reference to parts for goods of that kind.

(2) For the purposes of 60.02 to 60.06 (inclusive), goods shall be deemed to be knitted or crocheted if—

(a) they have been knitted or crocheted, as the case may be, directly to shape, whether imported as separate articles or in the form of a number of articles in the length; or

(b) they have been made up from knitted or crocheted fabric, as the case may be, by sewing or otherwise.

3. For the purposes of 60.06, knitted or crocheted articles shall not be deemed to be elastic articles by reason only for their containing rubber thread or elastic forming simply a supporting band.

4. Goods of a kind used in apparel or as furnishings or the like shall not be taken not to fall within this Chapter by reason only that they are made of metal thread.

5. For the purposes of this Chapter—

(a) goods shall be deemed to be elastic if they consist of textile materials combined with rubber threads; and

(b) goods shall be deemed to be rubberised if they are impregnated, coated, covered or laminated with rubber or made with textile thread impregnated, coated or covered with rubber.

6. For the purposes of this Schedule, knitted goods shall be taken to include stitch-bonded goods in which the chain stitches are formed of textile yarn.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 60.01 | \* KNITTED OR CROCHETED FABRIC, NOT ELASTIC OR RUBBERISED: | |  |  |  |
| 60.01.1 | - Elastomeric: | |  |  |  |
| 60.01.11 | - - Containing 10% or more by weight of elastomeric fibres | |  | 20% | CAN: 12.5% |
| 60.01.19 | - - Other | |  | 35% |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 60.01.2 | - Fabrics, NSA, in which more than 50% by weight of the man-made fibre content is polyethylene or polypropylene or polyethylene and polypropylene, not being pile fabrics resembling terry towelling or similar terry fabric | |  | 35% | PNG: 35% |
| 60.01.9 | - Other | |  |  |  |
| To 31 December 1983 | |  | 40% | PNG: 15% |
|  | FI: 15% |
|  | DC (except HONG and TAIW): 35% |
| From 1 January 1984 | |  | 35% | PNG: 15% |
|  | FI: 15% |
|  | DC (except HONG and TAIW): 30% |
| 60.02 | \* GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED, NOT ELASTIC OR RUBBERISED | |  | 2% | DC: Free |
| 60.03 | \* STOCKINGS, UNDERSTOCKINGS, SOCKS, ANKLE-SOCKS, SOCKETTES AND THE LIKE, KNITTED OR CROCHETED, NOT ELASTIC OR RUBBERISED: | |  |  |  |
| 60.03.1 | - Socks, ankle-socks, sockettes and the like | |  | 50%, and $1 /pair | PNG: 40%, and $1 /pair |
|  | DC (except RKOR and TAIW): 40%, and $1/pair |
| 60.03.9 | - Other | |  | 35% | FI: Free |
|  | DC: 25% |
| 60.04 | \* UNDERGARMENTS, KNITTED OR CROCHETED, NOT ELASTIC OR RUBBERISED: | |  |  |  |
| 60.04.1 | - Babies’ napkins | |  | 50%, and $2.50/m2 | PNG: 40%, and $2.50/m2 |
|  | DC (except CHIN): 40%, and $2.50/m2 |
| 60.04.2 | - Tights and pantyhose: | |  |  |  |
| 60.04.21 | - - Less than 4.4 tex | |  | 50%, and $0.25/pair | PNG: 40%, and $0.25/pair |
|  | DC (except ISRA):40%, and $0.25/pair |
|  | CAN: 40%, and $0.25/pair |
| 60.04.29 | - - Other | |  | 50%, and $1/pair | PNG: 40%, and $1/pair |
|  | DC (except RKOR and TAIW): 40%, and $1 /pair |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General  rate | Special  rate |
| 60.04.3 | - - Women’s, girls’ and infants’ panties and the like | | 50%, and $1.25/garment | PNG: 40%, and $1.25/garment |
| DC (except HONG and TAIW):40%, and  $1.25/garment |
| 60.04.4 | - Sleepwear having a chest measurement of 86 cm or more: | |  |  |
| 60.04.41 | - - Nightdresses and nightshirts | | 50%, and $10/garment | PNG: 40%, and $10/garment |
| DC (except CHIN, HONG, PHIL and TAIW): 40%, and  $10/garment |
| 60.04.49 | - - Other | | 50%, and $15/garment | PNG: 40%, and $15/garment |
| DC (except CHIN, HONG and TAIW): 40%, and $15/garment |
| 60.04.5 | - Sleepwear, NSA | | 50%, and $5/garment | PNG: 40%, and $5/garment |
| DC (except CHIN, HONG and TAIW): 40%, and $5/garment |
| 60.04.6 | - Blouses and shirts, NSA | | 50%, and $5/garment | PNG: 40%, and $5/garment |
| DC (except HONG and TAIW):40%, and $5/garment |
| 60.04.7 | - Women’s, girls’ and infants’ undergarments, NSA | | 50%, and $5/garment | PNG: 40%, and $5/garment |
| DC (except HONG and RKOR):40%, and $5/garment |
| 60.04.9 | - Other | | 50%, and $1.25/garment | PNG: 40%, and $1.25/garment |
| DC (except HONG and TAIW):40%, and  $1.25/garment |
| 60.05 | \* OUTER GARMENTS AND OTHER ARTICLES KNITTED OR CROCHETED, NOT ELASTIC OR RUBBERISED: | |  |  |
| 60.05.1 | - Parkas and padded skiwear | | 50% | PNG: 15% |
| FI: 15% |
| DC: 40% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 60.05.2 | - Garments (not being parkas or padded skiwear) made of textile fabric to which, if imported, 59.08 would apply | |  | 125% | PNG: 115% |
|  | DC (except HONG and TAIW): 115% |
| 60.05.3 | - Garments, NSA: | |  |  |  |
| 60.05.31 | - - Goods, as follows:  (a) dresses;  (b) dressing gowns, shave coats, kimonos, bath-gowns, and the like | |  | 50%, and $10/garment | PNG: 40%, and $10/garment |
|  | DC (except CHIN, HONG, PHIL and TAIW): 40%, and $10/garment |
| 60.05.32 | - - Shorts and male swimwear | |  | 50%, and $10/garment | PNG: 40%. and $10/garment |
|  |
|  | DC (except CHIN, HONG and TAIW): 40%, and $10/garment |
| 60.05.33 | - - Swimwear, NSA | |  | 50%, and $5/costume | PNG: 40%, and $5/costume |
|  |
|  | DC (except HONG): 40%, and $5/costume |
| 60.05.34 | - - Shirts and blouses | |  | 50%, and $5/garment | PNG: 40%, and $5/garment |
|  |
|  | DC (except HONG and TAIW): 40%, and $5/garment |
| 60.05.35 | - - Goods, NSA, as follows:  (a) coats, jumpers, cardigans, sweaters, and the like;  (b) tube tops;  (c) sets of garments (including suits, tracksuits, playsuits, rompersuits, and the like) having a chest measurement of less than 86 cm | |  | 50%, and $5/garment | PNG: 40%, and $5/garment |
|  | DC (except CHIN, HONG and TAIW): 40%, and $5/garment |
| 60.05.36 | - - Male suits and sets (not being tracksuits, playsuits, rompersuits, or the like), NSA | |  | 50%, and $15/garment | PNG: 40%, and $15/garment |
|  |
|  | DC (except RKOR): 40%, and $15/garment |
| 60.05.37 | - - Trousers, jeans and overalls, NSA | |  | 50%, and $15/garment | PNG: 40%, and $15/garment |
|  | DC (except CHIN and HONG): 40%, and  $15/garment |
| 60.05.39 | - - Other | |  | 50%, and $15/garment | PNG: 40%, and $15/garment |
|  | DC (except CHIN, HONG and TAIW): 40%, and $15/garment |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 60.05.4 | - Goods, NSA, as follows:  (a) articles of apparel;  (b) clothing accessories: | |  |  |  |
| 60.05.41 | - - Neckties | |  | 35% | FI: Free |
|  | DC: 25% |
| 60.05.49 | - - Other | |  | 2% | DC: Free |
| 60.05.5 | - Ornamental trimmings in the piece | |  | 15% | DC: Free |
| 60.05.6 | - Blankets and rugs | |  |  |  |
| To 31 December 1983 | |  | 50% | FI: Free |
|  | DC (except PHIL): 45% |
| From 1 January 1984 | |  | 45% | FI: Free |
|  | DC (except PHIL): 40% |
| 60.05.7 | - Curtains | |  | 40%, and $5/m2 | PNG: 30%, and $5/m2 |
|  |
|  | DC: 30%, and $5/m2 |
| 60.05.8 | - Bags and sacks of a kind commonly used for packaging: | |  |  |  |
| 60.05.81 | - - Stockinette bags wholly of cotton, of a kind commonly used for packaging meat | |  | 2% | DC: Free |
| 60.05.89 | - - Other | |  | 35% | PNG: 35% |
| 60.05.9 | - Other | |  |  |  |
| To 31 December 1983 | |  | 40% | PNG: 15% |
|  | FI: 15% |
|  | DC (except CHIN, HONG and TAIW):  35% |
| From 1 January 1984 | |  | 35% | PNG: 15% |
|  | FI: 15% |
|  | DC (except CHIN, HONG and TAIW):  30% |
| 60.06 | \* KNITTED OR CROCHETED FABRIC AND ARTICLES THEREOF, ELASTIC OR RUBBERISED (INCLUDING ELASTIC KNEECAPS AND ELASTIC STOCKINGS): | |  |  |  |
| 60.06.1 | - Elastic fabric containing less than 10% by weight of elastic fibres | |  | 35% |  |
| 60.06.2 | - Elastic fabric, NSA | |  | 20% | CAN: 12.5% |
| 60.06.3 | - Fabrics laminated with expanded or foam rubber | |  | 25% | DC: Free |
| 60.06.4 | - Rubberised fabrics, NSA | |  | 35% | PNG: 15% |
|  | FI: 15% |
|  | DC: 30% |
| 60.06.5 | - Diving dress, wetsuits and similar garments of fabrics laminated with expanded or foam rubber | |  | 35% | FI: Free |
|  | DC: 25% |
| 60.06.6 | - Goods, NSA, of fabrics laminated with expanded or foam rubber, as follows:  (a) articles of apparel;  (b) clothing accessories | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4. |
| Reference no. | Goods | General  rate | Special  rate |
| 60.06.9 | - Other | | 22.5% | PNG: 15% |
| CAN: 15% |

**CHAPTER 61**

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

CHAPTER NOTES

1. (1) Goods do not fall within this Chapter unless they are made up of—

(a) a textile fabric (including felt, bonded fibre fabric, braid and trimmings falling within 58.07, tulle and other net fabrics and lace); or

(b) fabrics of metal thread.

(2) Goods made of knitted or crocheted material do not fall within an item in this Chapter, other than 61.09.

2. The following goods do not fall within this Chapter:

(a) old clothing or other goods falling within 63.01;

(b) orthopaedic appliances, surgical belts, trusses and the like falling within 90.19.

3. (1) Goods do not fall within 61.01 or 61.03 unless they are designed for use exclusively as men’s or boys’ garments.

(2) Outer garments that are not designed for use exclusively as men’s or boys’ garments fall within 61.02.

(3) Undergarments that are not designed for use exclusively as men’s or boys’ garments fall within 61.04.

(4) In 61.01, 61.02, 61.03 or 61.04, a reference to infants’ garments shall be read as including a reference to—

(a) garments for young children that are not designed for use exclusively as boys’ garments or exclusively as girls’ garments; and

(b) babies’ napkins.

(5) For the purposes of this note, garments designed for left over right closure at the front shall be taken to have been designed for use exclusively as men’s or boys’ garments except garments that have a characteristic that shows that they were not designed for use, or were not designed for use exclusively, as men’s or boys’ garments.

4. (1) In this Chapter, “handkerchiefs” includes scarves and articles of the scarf type—

(a) that are square or approximately square; and

(b) of which no side exceeds 60 cm.

(2) In 61.06, “shawls, scarves, mufflers, mantillas, veils and the like” includes handkerchiefs of which any side exceeds 60 cm.

5. A reference in an item in this Chapter to goods of a particular kind shall be read as including a reference to—

(a) in the case of an item other than 61.09—textile fabric (other than knitted or crocheted fabric) cut to shape for making goods of that kind; or

(b) in the case of 61.09—textile fabric (including knitted or crocheted fabric whether imported as separate articles or in the form of a number of articles in the length) shaped for making goods of that kind.

6. For the purposes of this Chapter, goods shall be deemed to be elastic if they consist of textile materials combined with rubber threads.

**SCHEDULE 3**—continued

**7.** (1) In 61.09, “corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like” includes undergarments, being pants, made of elastomeric fabric—

(a) the base fabric of which contains 20% or more of elastomeric fibres; and

(b) the length of each side of which is 18 cm or more (excluding any added trimmings), but does not include other pants made of elastomeric fabric.

(2) For the purposes of sub-note (1)—

(a) crimped yarn shall not be taken to be an elastomeric fibre; and

(b) stretch nylon shall not be taken to be an elastomeric fabric.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 61.01 | \* MENS AND BOYS’ OUTER GARMENTS: | |  |  |  |
| 61.01.1 | - Diving dress, wetsuits and similar garments | |  | 35% | FI: Free |
|  | DC: 25% |
| 61.01.2 | - Goods, as follows:  (a) of bonded fibre fabric, being fabric which has not been impregnated or coated;  (b) industrial overalls;  (c) padded skiwear;  (d) parkas;  (e) waistcoats: | |  |  |  |
| 61.01.21 | - - Garments of bonded fibre fabric | |  | 50% | FI: Free |
|  | DC: 40% |
| 61.01.29 | - - Other | |  | 50% | PNG: 15% |
|  | FI: 15% |
|  | DC: 40% |
| 61.01.3 | - Goods, NSA, made of textile fabric to which, if imported, 59.03, 59.08 or 59.11 would apply | |  | 125% | PNG: 115% |
|  | DC (except HONG and TAIW): 115% |
|  |
|  |
| 61.01.9 | - Other: | |  |  |  |
| 61.01.91 | - - Dressing gowns, shave coats, kimonos, bathgowns and the like | |  | 50%, and $10/garment | PNG: 40%, and $10/garment |
|  |
|  | DC (except CHIN, HONG, PHIL and TAIW): 40%, and  $10/garment |
| 61.01.92 | - - Shorts and swimwear | |  | 50%, and $10/garment | PNG: 40%, and $10/garment |
|  |
|  | DC (except CHIN, HONG and TAIW): 40%, and $10/garment |
| 61.01.93 | - - Goods, as follows:  (a) shirts;  (b) sets of garments (including suits, tracksuits, playsuits, rompersuits and the like) being sets having a chest measurement of less than 86 cm | |  | 50%, and $5/garment | PNG: 40%, and $5/garment |
|  |
|  | DC (except CHIN, HONG and TAIW): 40%, and $5/garment |
|  |
|  |
|  |
|  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 61.01.94 | - - Suits and sets (excluding tracksuits, playsuits, rompersuits, and the like), having a chest measurement of 86 cm or more | |  | 50%, and $15/garment | PNG: 40%, and $15/garment |
|  | DC (except RKOR and TAIW): 40%, and $15/garment |
| 61.01.95 | - - Coats, NSA | |  | 50%, and $15/garment | PNG: 40%, and $15/garment |
|  | DC (except HONG and RKOR): 40%, and  $15/garment |
| 61.01.96 | - - Trousers, jeans and overalls, NSA | |  | 50%, and $15/garment | PNG: 40%, and $15/garment |
|  | DC (except CHIN and HONG): 40%, and $15/garment |
| 61.01.99 | - - Other | |  | 50%, and $15/garment | PNG: 40%, and $15/garment |
|  | DC (except CHIN, HONG and TAIW): 40%, and $15/garment |
| 61.02 | \* WOMEN’S, GIRLS’ AND INFANTS’ OUTER GARMENTS: | |  |  |  |
| 61.02.1 | - Diving dress, wetsuits and similar garments | |  | 35% | FI: Free |
|  | DC: 25% |
| 61.02.2 | - Goods, as follows:  (a) of bonded fibre fabric, being fabric which has not been impregnated or coated;  (b) padded skiwear;  (c) parkas: | |  |  |  |
| 61.02.21 | - - Garments of bonded fibre fabric | |  | 50% | FI: Free |
|  | DC: 40% |
| 61.02.29 | - - Other | |  | 50% | PNG: 15% |
|  | FI: 15% |
|  | DC: 40% |
| 61.02.3 | - Goods, NSA, made of textile fabric to which, if imported, 59.03, 59.08 or 59.11 would apply | |  | 125% | PNG: 115% |
|  | DC (except HONG and TAIW): 115% |
| 61.02.9 | - Other: | |  |  |  |
| 61.02.91 | - - Swimwear | |  | 50%, and $5/costume | PNG: 40%, and $5/costume |
|  | DC (except HONG): 40%, and $5/costume |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General  rate | Special  rate |
| 61.02.92 | - - Shorts | | 50%, and $10/garment | PNG: 40%, and $10/garment |
| DC (except CHIN, HONG and TAIW): 40%, and $10/garment |
| 61.02.93 | - - Goods, as follows:  (a) dresses;  (b) dressing gowns, kimonos, bathgowns and the like | | 50%, and $10/garment | PNG: 40%, and $10/garment |
| DC (except CHIN, HONG, PHIL and TAIW): 40%, and $10/garment |
| 61.02.94 | - - Goods, as follows:  (a) blouses and shirts;  (b) sets of garments (including suits, tracksuits, playsuits, rompersuits, and the like) being sets having a chest measurement of less than 86 cm | | 50%, and $5/garment | PNG: 40%, and $5/garment |
| DC (except CHIN, HONG and TAIW): 40%, and $5/garment |
| 61.02.95 | - - Coats, NSA | | 50%, and $15/garment | PNG: 40%, and $15/garment |
| DC (except HONG and RKOR): 40%, and $15/garment |
| 61.02.96 | - - Trousers, jeans and overalls, NSA | | 50%, and $15/garment | PNG: 40%, and $15/garment |
| DC (except CHIN and HONG): 40%, and  $15/garment |
| 61.02.99 | - - Other | | 50%, and $15/garment | PNG: 40%, and $15/garment |
| DC (except CHIN, HONG and TAIW): 40%, and $15/garment |
| 61.03 | \* MEN’S AND BOYS’ UNDERGARMENTS, INCLUDING COLLARS, SHIRT FRONTS AND CUFFS: | |  |  |
| 61.03.1 | - Goods, as follows:  (a) collars;  (b) cuffs;  (c) shirt fronts | | 50% | PNG: 15% |
| FI: 15% |
| DC: 40% |
| 61.03.2 | - Pyjamas: | |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General  rate | Special  rate |
| 61.03.21 | - - Having a chest measurement of 86 cm or more | | 50%, and $5/garment | PNG: 40%, and $5/garment |
| DC (except CHIN and TAIW): 40%, and $5/garment |
| 61.03.22 | - - Having a chest measurement of less than 86 cm | | 50%, and $5/garment | PNG: 40%, and $5/garment |
| DC (except CHIN, HONG and TAIW): 40%, and $5/garment |
| 61.03.3 | - Sleepwear, NSA: | |  |  |
| 61.03.31 | - - Having a chest measurement of 86 cm or more | | 50%, and $10/garment | PNG: 40%, and $10/garment |
| DC (except CHIN, HONG, PHIL and TAIW): 40%, and  $10/garment |
| 61.03.32 | - - Having a chest measurement of less than 86 cm | | 50%, and $5/garment | PNG: 40%, and $5/garment |
| DC (except CHIN, HONG and TAIW): 40%, and $5/garment |
| 61.03.4 | - Shirts, NSA | | 50%, and $5/garment | PNG: 40%, and $5/garment |
| DC (except CHIN, HONG and TAIW): 40%, and $5/garment |
| 61.03.9 | - Other | | 50%, and $1.25/garment | PNG: 40%, and $1.25/garment |
| DC (except HONG and TAIW): 40%, and  $1.25/garment |
| 61.04 | \* WOMEN’S, GIRLS’ AND INFANTS’ UNDERGARMENTS: | |  |  |
| 61.04.1 | - Babies’ napkins | | 50%, and $2.50/m2 | PNG: 40%, and $2.50/m2 |
| DC (except CHIN): 40%, and $2.50/m2 |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 61.04.2 | - Panties and the like | |  | 50%, and $1.25/garment | PNG: 40%, and $1.25/garment |
|  | DC (except HONG and TAIW): 40%, and $1.25/garment |
| 61.04.3 | - Sleepwear having a chest measurement of 86 cm or more: | |  |  |  |
| 61.04.31 | - - Nightdresses | |  | 50%, and $10/garment | PNG: 40%, and $10/garment |
|  | DC (except CHIN, HONG PHIL and TAIW): 40%, and  $10/garment |
| 61.04.39 | - - Other | |  | 50%, and $15/garment | PNG: 40%, and $15/garment |
|  | DC (except CHIN, HONG and TAIW): 40%, and $15/garment |
| 61.04.4 | - Goods, NSA, as follows:  (a) shirts;  (b) sleepwear | |  | 50%, and $5/garment | PNG: 40%, and $5/garment |
|  | DC (except CHIN, HONG and TAIW): 40%, and $5/garment |
| 61.04.9 | - Other | |  | 50%, and $5/garment | PNG: 40%, and $5/garment |
|  | DC (except HONG and RKOR): 40%, and $5/garment |
| 61.05 | \* HANDKERCHIEFS | |  | 35% | FI: Free |
|  | DC (except CHIN): 25% |
| 61.06 | \* SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE | |  | 2% | DC: Free |
| 61.07 | \* TIES, BOW TIES AND CRAVATS | |  | 35% | FI: Free |
|  | DC (except HONG): 25% |
| 61.08 |  | |  |  |  |
| 61.09 | \* CORSETS, CORSET-BELTS, SUSPENDER-BELTS, BRASSIERES, BRACES, SUSPENDERS, GARTERS AND THE LIKE (INCLUDING SUCH ARTICLES OF KNITTED OR CROCHETED FABRIC), WHETHER OR NOT ELASTIC: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 61.09.1 | - Brassieres | |  | 50%, and $2.50/garment | PNG: 40%, and $2.50/garment |
|  | DC (except HONG and PHIL): 40%, and $2.50/garment |
| 61.09.2 | - Corsets, girdles, panty girdles, corselettes, body suits and the like | |  | 50%, and $4/garment | PNG: 40%, and $4/garment |
|  | DC (except HONG, PHIL and RKOR): 40%, and $4/garment |
| 61.09.9 | - Other | |  | 35% | FI: Free |
|  | DC (except HONG): 25% |
| 61.10 | \* GLOVES, MITTENS, MITTS, STOCKINGS, SOCKS AND SOCKETTES, NOT BEING KNITTED OR CROCHETED GOODS | |  | 2% | DC: Free |
| 61.11 | \* MADE UP ACCESSORIES FOR ARTICLES OF APPAREL: | |  |  |  |
| 61.11.1 | - Goods, as follows:  (a) adjustable shoulder straps of a kind used for female undergarments;  (b) collars and yokes for female garments | |  | 35% | FI: Free |
|  | DC (except HONG): 25% |
| 61.11.9 | - Other | |  | 2% | DC: Free |

**CHAPTER 62**

OTHER MADE UP TEXTILE ARTICLES

CHAPTER NOTES

1. Goods do not fall within this Chapter unless they are made up of—

(a) a textile fabric other than felt and bonded fibre or similar bonded yarn fabrics; or

(b) braids or trimmings falling within 58.07.

2. The following goods do not fall within this Chapter:

(a) knitted or crocheted goods;

(b) goods falling within Chapter 58, 59 or 61;

(c) old clothing or other goods falling within 63.01.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 62.01 | \* TRAVELLING RUGS AND BLANKETS: | |  |  |  |
| 62.01.1 | - Wholly of cotton or wholly of viscose fibre, having a weight of not less than 339 g/m2 | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 62.01.9 | - Other | |  |  |  |
|  | To 31 December 1983 | |  | 50% | FI: Free |
|  | DC (except CHIN and RKOR):45% |
| From 1 January 1984 | |  | 45% | FI: Free |
|  | DC (except CHIN and RKOR):40% |
| 62.02 | \* BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN; CURTAINS AND OTHER FURNISHING ARTICLES: | |  |  |  |
| 62.02.1 | - Bedspreads, as follows:  (a) alhambra;  (b) dimity;  (c) grecian;  (d) honeycomb;  (e) marcella | |  | 12.5% | FI: Free |
|  | DC (except CHIN and INIA):7.5% |
| 62.02.2 | - Bed linen, including quilt covers and bed ruffles (valances) | |  | 115% | PNG: 105% |
|  | DC (except HONG): 105% |
| 62.02.3 | - Facewashers | |  | 50% | PNG: 20% |
|  | FI: 20% |
|  | DC (except CHIN and HONG): 45% |
| 62.02.4 | - Blinds | |  | 2% | DC: Free |
| 62.02.5 | - Towels: | |  |  |  |
| 62.02.51 | - - Of huckaback or honeycomb weave | |  | 50% | PNG: 20% |
|  | FI: 20% |
|  | DC (except CHIN and HONG): 45% |
| 62.02.52 | - - Of terry towelling or similar terry fabrics | |  | 50%, and $2.50/m2 | PNG: 40%, and $2.50/m2 |
|  | DC (except CHIN): 40%, and $2.50/m2 |
| 62.02.53 | - - Tea towels, NSA | |  | 2% | DC: Free |
| 62.02.54 | - - Having an area of less than 1 550 cm2, NSA | |  | 50%, and $2.50/m2 | PNG: 40%, and $2.50/m2 |
|  | DC (except CHIN): 40%, and $2.50/m2 |
| 62.02.59 | - - Other | |  | 2% | DC: Free |
| 62.02.6 | - Curtains | |  | 40%, and $5/m2 | PNG: 30%, and $5/m2 |
|  | DC: 30%, and $5/m2 |
| 62.02.9 | - Other | |  | 25% | FI: Free |
|  | DC (except CHIN and HONG): 20% |

**SCHEDULE 3—continued**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 62.03 | \* SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS: | |  |  |  |
| 62.03.1 | - Of man-made fibre materials, not being wool packs | |  | 35% | PNG: 35% |
| 62.03.9 | - Other | |  | Free |  |
| 62.04 | \* TARPAULINS, SAILS, AWNINGS, SUN-BLINDS, TENTS AND CAMPING GOODS: | |  |  |  |
| 62.04.1 | - Sails | |  | 15% | DC (except HONG): Free |
| 62.04.2 | - Tents | |  | 30% | FI: Free |
|  | CAN: 22.5% |
| 62.04.9 | - Other | |  | 30% | FI: Free |
| 62.05 | \* OTHER MADE UP TEXTILE ARTICLES (INCLUDING DRESS PATTERNS): | |  |  |  |
| 62.05.1 | - Flags | |  | 30% | FI: Free |
|  | CAN: 19% |
| 62.05.9 | - Other | |  | 30% | FI: Free |

**CHAPTER 63**

OLD CLOTHING AND OTHER TEXTILE ARTICLES; RAGS

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 63.01 | \* CLOTHING, CLOTHING ACCESSORIES, TRAVELLING RUGS AND BLANKETS, HOUSEHOLD LINEN AND FURNISHING ARTICLES (OTHER THAN GOODS FALLING WITHIN 58.01, 58.02 OR 58.03), OF TEXTILE MATERIALS, FOOTWEAR AND HEADGEAR OF ANY MATERIAL, SHOWING SIGNS OF APPRECIABLE WEAR AND IMPORTED IN BULK OR IN BALES, SACKS OR SIMILAR BULK PACKINGS | |  | 2% | DC: Free |
| 63.02 | \* USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES | |  | 2% | DC: Free |

**DIVISION 12**

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

**SCHEDULE 3**—continued

**CHAPTER 64**

FOOTWEAR, GAITERS AND THE LIKE; PARTS FOR SUCH ARTICLES

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) footwear, without applied soles, that—

(i) are made of knitted or crocheted textile fabric and fall within 60.03; or

(ii) are made of other textile fabric (except felt or bonded fibre or similar bonded yarn fabric) and fall within 62.05;

(b) old footwear falling within 63.01;

(c) goods made of asbestos and falling within 68.13;

(d) orthopaedic footwear and other orthopaedic appliances, and parts therefor, falling within 90.19;

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

2. In 64.05 and 64.06, “parts” does not include—

(a) pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings; or

(b) buttons or other goods falling within 98.01.

3. In 64.01, “rubber or artificial plastic material” includes any textile fabric coated or covered externally with rubber or artificial plastic material or with both rubber and artificial plastic material.

4. In this Chapter, “wading boots” means boots of rubber, synthetic rubber or artificial plastic material, of the pull on type, incorporating a sole and heel, and having a length extending above the knee.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 64.01 | \* FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR ARTIFICIAL PLASTIC MATERIAL: | |  |  |  |
| 64.01.1 | - Goods, as follows:  (a) footwear of a kind used solely or principally in conjunction with diving dress or wetsuits;  (b) ski boots | |  | 2% | DC: Free |
| 64.01.2 | - Wading boots | |  | 40% | FI: Free |
|  | DC (except RKOR and TAIW); 30% |
| 64.01.3 | - Goloshes | |  | 40% | FI: Free DC: 30% |
| 64.01.9 | - Other: | |  |  |  |
| 64.01.91 | - - Having a value of less than $1 /pair | |  | 40% | PNG: 10% |
|  | FI: 10% |
|  | DC: 30% |
| 64.01.92 | - - Having a value of not less than $1 /pair but less than $8/pair | |  | 40%, and $8/pair | PNG: 30%, and $8/pair |
|  | DC (except TAIW): 30%, and $8/pair |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special  rate |
| 64.01.93 | - - Having a value of not less than $8/pair | |  | 40%, and $15/pair | PNG: 30%, and $15/pair |
|  | DC (except CHIN): 30%, and $15/pair |
| 64.02 | \* FOOTWEAR WITH OUTER SOLES OF LEATHER OR COMPOSITION LEATHER; FOOTWEAR (OTHER THAN FOOTWEAR FALLING WITHIN 64.01) WITH OUTER SOLES OF RUBBER OR ARTIFICIAL PLASTIC MATERIAL: | |  |  |  |
| 64.02.1 | - Ski boots | |  | 2% | DC: Free |
| 64.02.9 | - Other: | |  |  |  |
| 64.02.91 | - - Having a value of less than $1/pair: | |  |  |  |
| 64.02.911 | - - - Footwear, as follows:  (a) having outer soles and uppers of leather; and  (b) made by one or more of the following processes and by no other process:  (i) by hand;  (ii) by tools held in the hand;  (iii) by machines powered by foot or hand | |  | 40% | DC: Free |
| 64.02.919 | - - - Other | |  | 40% | PNG: 10% |
|  | FI: 10% |
|  | DC: 30% |
| 64.02.92 | - - Having non-leather uppers and a value of not less than $1 /pair but less than $8/pair | |  | 40%, and $8/pair | PNG: 30%, and $8/pair |
|  | DC (except TAIW): 30%, and $8/pair |
| 64.02.99 | - - Other: | |  |  |  |
| 64.02.991 | - - - Footwear, as follows:  (a) having outer soles and uppers of leather; and  (b) made by one or more of the following processes and by no other process:  (i) by hand;  (ii) by tools held in the hand; or  (iii) by machines powered by foot or hand | |  | 40%, and $15/pair | DC: Free |
| 64.02.999 | - - - Other | |  | 40%, and $15/pair | PNG: 30%, and $15/pair |
|  | DC (except CHIN): 30%, and $15/pair |
| 64.03 | \* FOOTWEAR WITH OUTER SOLES OF WOOD OR CORK: | |  |  |  |
| 64.03.1 | - Having a value of less than $1/pair | |  | 40% | PNG: 10% |
|  | FI: 10% |
|  | DC: 30% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 64.03.2 | - Having a value of not less than $1 /pair but less than $8/pair | |  | 40%, and $8/pair | PNG: 30%, and $8/pair |
|  | DC (except TAIW): 30%, and $8/pair |
| 64.03.3 | - Having a value of not less than $8/pair | |  | 40%, and $15/pair | PNG: 30%, and $15/pair |
|  | DC (except CHIN): 30%, and $15/pair |
| 64.04 | \* FOOTWEAR WITH OUTER SOLES OF OTHER MATERIALS: | |  |  |  |
| 64.04.1 | - Having a value of less than $1/pair | |  | 40% | PNG: 10% |
|  | FI: 10% |
|  | DC: 30% |
| 64.04.2 | - Having a value of not less than $1/pair but less than $8/pair | |  | 40%, and $8/pair | PNG: 30%, and $8/pair |
|  | DC (except TAIW): 30%, and $8/pair |
| 64.04.3 | - Having a value of not less than $8/pair | |  | 40%, and $15/pair | PNG: 30%, and $15/pair |
|  | DC (except CHIN): 30%, and $15/pair |
| 64.05 | \* PARTS FOR FOOTWEAR (INCLUDING UPPERS, IN-SOLES AND SCREW-ON HEELS) OF ANY MATERIAL OTHER THAN METAL | |  | 115% | PNG: 105% |
|  | DC (except TAIW): 105% |
| 64.06 | \* GAITERS, SPATS, LEGGINGS, PUTTEES, CRICKET PADS, SHIN-GUARDS AND SIMILAR ARTICLES, AND PARTS THEREFOR | |  | 25% | DC: 15% |

**CHAPTER 65**

HEADGEAR AND PARTS THEREFOR

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) old headgear falling within 63.01;

(b) hair nets that—

(i) are made of human hair; and

(ii) fall within 67.04;

(c) asbestos headgear falling within 68.13;

(d) dolls’ hats or other toy hats, or carnival or other goods falling within Chapter 97.

2. Hat-shapes made by sewing (other than hat-shapes made by the sewing in spirals of plaited or other strips) do not fall within 65.02.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 65.01 | \* HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT | |  | 30% | FI: Free |
|  | DC (except BRAZ): 20% |
| 65.02 | \* HAT-SHAPES, PLAITED OR MADE FROM PLAITED OR OTHER STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS | |  | 2% | DC: Free |
| 65.03 | \* FELT HATS AND OTHER FELT HEADGEAR, BEING HEADGEAR MADE FROM FELT HOODS AND PLATEAUX FALLING WITHIN 65.01, WHETHER OR NOT LINED OR TRIMMED | |  | 30% | FI: Free |
|  | DC (except BRAZ and HONG): 20% |
| 65.04 | \* HATS AND OTHER HEADGEAR, PLAITED OR MADE FROM PLAITED OR OTHER STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED | |  | 2% | DC: Free |
| 65.05 | \* HATS AND OTHER HEADGEAR (INCLUDING HAIR NETS), KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC IN THE PIECE BUT NOT FROM STRIPS, WHETHER OR NOT LINED OR TRIMMED: | |  |  |  |
| 65.05.1 | - Of bonded fibre fabric | |  | 50% | FI: Free |
|  | DC: 40% |
| 65.05.9 | - Other | |  | 2% | DC: Free |
| 65.06 | \* OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED: | |  |  |  |
| 65.06.1 | - Of bonded fibre fabric, sheet paper or paperboard | |  | 50% | FI: Free |
|  | DC (except SING): 40% |
| 65.06.2 | - Of a kind used solely or principally with diving dress or wetsuits | |  | 35% | FI: Free |
|  | DC: 25% |
| 65.06.9 | - Other | |  | 2% | DC: Free |
| 65.07 | \* HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES (INCLUDING SPRING FRAMES FOR OPERA HATS), PEAKS AND CHIN-STRAPS, FOR HEADGEAR | |  | 2% | DC: Free |

**CHAPTER 66**

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

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) measure walking-sticks and the like falling within 90.16;

(b) firearm-sticks, sword-sticks, loaded walking-sticks and the like falling within Chapter 93;

(c) goods falling within Chapter 97.

**SCHEDULE 3**—continued

2. (1) Parts, trimmings and accessories of textile material, and covers, tassels, thongs, umbrella cases and the like of any material, do not fall within 66.03.

(2) Goods referred to in sub-note (1) that are imported with, but not fitted to, goods falling within 66.01 or 66.02 shall, for the purposes of this Schedule, be deemed not to form part of those goods with which they are imported.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 66.01 | \* UMBRELLAS AND SUNSHADES (INCLUDING WALKING-STICK UMBRELLAS, UMBRELLA TENTS, AND GARDEN AND SIMILAR UMBRELLAS) | |  | 30% | FI: Free |
| 66.02 | \* WALKING-STICKS (INCLUDING CLIMBING-STICKS AND SEAT-STICKS), CANES, WHIPS, RIDING-CROPS AND THE LIKE | |  | 13% | DC: Free |
| 66.03 | \* PARTS, FITTINGS, TRIMMINGS AND ACCESSORIES FOR GOODS FALLING WITHIN 66.01 OR 66.02: | |  |  |  |
| 66.03.1 | - For goods falling within 66.01: | |  |  |  |
| 66.03.11 | - - Frames | |  | 30% | DC (except TAIW): Free |
| 66.03.19 | - Other | |  | 30% | DC: Free |
| 66.03.2 | - For goods falling within 66.02 | |  | 36% | DC: Free |
|  | CAN: 15% |

**CHAPTER 67**

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

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) straining cloth that—

(i) is made of human hair; and

(ii) falls within 59.17;

(b) floral motifs of lace, of embroidery or of other textile fabric, being motifs that fall within Division 11;

(c) footwear and other goods falling within Chapter 64;

(d) headgear and other goods falling within Chapter 65;

(e) powder-puffs falling within 96.05 and hair hand sieves falling within 96.06;

(f) toys, sports requisites, carnival articles and other goods falling within Chapter 97.

2. The following goods do not fall within 67.01:

(a) bedding and other goods in which feathers or down constitute no more than filling or padding;

(b) articles of apparel and accessories thereto in which feathers or down constitute no more than trimming or padding;

(c) artificial flowers and foliage and parts therefor and made up goods falling within 67.02.

3. The following goods do not fall within 67.02:

(a) glassware falling within Chapter 70;

(b) artificial flowers, foliage and fruit of pottery, stone, metal, wood or other materials, that have been made in one piece by moulding, forging, carving, stamping or other process, or that consist of parts assembled otherwise than by binding, gluing or similar methods.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 |  | Column 4 |
| Reference no. | Goods |  | General  rate |  | Special  rate |
| 67.01 | \* SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN, AND GOODS MADE THEREOF, (OTHER THAN GOODS FALLING WITHIN 05.07 AND WORKED QUILLS AND SCAPES): | |  |  |  |  |
| 67.01.1 | - Feather dusters | |  | 25% |  | DC: 15% |
| 67.01.2 | - Fans and handscreens | |  | 21% |  | DC: 10% |
| 67.01.9 | - Other | |  | 21% |  | DC: 10%  CAN: 11% |
| 67.02 | \* ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT AND PARTS THEREFOR; GOODS MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT | |  | Free |  |  |
| 67.03 | \* HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL, OTHER ANIMAL HAIR AND OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS AND THE LIKE | |  | 9% |  | DC: Free |
| 67.04 | \* WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILES; OTHER ARTICLES OF HUMAN HAIR (INCLUDING HAIR NETS): | |  |  |  |  |
| 67.04.1 | - Wigs, transformations and fringes including scalps or patches | |  | 9%, or, if higher, $0.56 each |  | DC: Free |
| 67.04.2 | - Switches | |  | 9%, or, if higher, $0.281 each |  | DC: Free |
| 67.04.3 | - Hairnets | |  | 7.5% |  | DC: Free |
| 67.04.9 | - Other | |  | 9% |  | DC: Free |

**DIVISION 13**

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

**CHAPTER 68**

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

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) goods falling within Chapter 25;

(b) coated, or impregnated paper falling within 48.07;

(c) coated, or impregnated textile fabric falling within Chapter 59;

(d) goods falling within Chapter 71;

(e) tools, parts of tools and other goods falling within Chapter 82;

(f) lithographic stones falling within 84.34;

(g) electrical insulators falling within 85.25 or fittings of insulating material falling within 85.26;

(h) dental burrs falling within 90.17;

(j) goods falling within Chapter 91;

**SCHEDULE 3—continued**

(k) goods made of material specified in paragraph (b) of note 2 to Chapter 95 and falling within 95.08;

(m) goods falling within Chapter 97;

(n) goods falling within 98.01, 98.05 or 98.06;

(p) works of art, collectors’ pieces or antiques falling within Chapter 99.

2. In 68.02, “monumental or building stone” includes stone of a variety referred to in 25.15 or 25.16, quartzite, flint, dolomite, steatite and all other natural stone, other than slate.

3. Mineral wools that do not fall within 70.20 fall within 68.07.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 68.01 | \* ROAD AND PAVING SETTS, CURBS AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE) | |  | 15% | DC: Free |
| 68.02 | \* WORKED MONUMENTAL OR BUILDING STONE, AND GOODS MADE THEREOF (INCLUDING MOSAIC CUBES), OTHER THAN GOODS FALLING WITHIN 68.01 OR WITHIN CHAPTER 69 | |  | 15% | DC (except TAIW): Free |
| 68.03 | \* WORKED SLATE AND GOODS MADE OF SLATE, INCLUDING GOODS MADE OF AGGLOMERATED SLATE | |  | 15% | DC: Free |
| 68.04 | \* HAND POLISHING STONES, WHETSTONES, OILSTONES, HONES AND THE LIKE, AND MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE (INCLUDING GRINDING, SHARPENING, POLISHING, TRUEING AND CUTTING WHEELS, HEADS, DISCS AND POINTS), OF NATURAL STONE (WHETHER AGGLOMERATED OR NOT), OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES OR OF POTTERY, WITH OR WITHOUT CORES, SHANKS, SOCKETS, AXLES OR THE LIKE OF OTHER MATERIALS, BUT WITHOUT FRAMEWORKS; SEGMENTS AND OTHER FINISHED PARTS OF SUCH STONES OR WHEELS, OF NATURAL STONE (WHETHER AGGLOMERATED OR NOT), OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES OR OF POTTERY | |  | 15% | DC: Free |
| 68.05 |  | |  |  |  |
| 68.06 | \* NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF WOVEN FABRIC, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP | |  | 15% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 68.07 | \* SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES OF HEAT-INSULATING, SOUND-INSULATING OR SOUND-ABSORBING MINERAL MATERIALS, AND GOODS MADE OF SUCH MATERIALS, OTHER THAN THOSE FALLING WITHIN 68.12 OR 68.13 OR WITHIN CHAPTER 69 | |  |  |  |
| To 16 June 1983 | |  | 25% | DC: Free |
| From 17 June 1983 To 16 June 1984 | |  | 20% | DC: Free |
| From 17 June 1984 | |  | 15% | DC: Free |
| 68.08 | \* GOODS MADE OF ASPHALT, OF PETROLEUM BITUMEN, OF COAL TAR PITCH OR OF SIMILAR MATERIAL | |  |  |  |
| To 16 June 1983 | |  | 25% | DC: 5% |
| From 17 June 1983 To 16 June 1984 | |  | 20% | DC: Free |
| From 17 June 1984 | |  | 15% | DC: Free |
| 68.09 | \* PANELS, BOARDS, TILES, BLOCKS AND SIMILAR GOODS MADE OF VEGETABLE FIBRE, OF WOOD FIBRE, OF STRAW, OF WOOD SHAVINGS OR OF WOOD WASTE (INCLUDING SAWDUST), AGGLOMERATED WITH CEMENT, WITH PLASTER OR WITH ANY OTHER MINERAL BINDING SUBSTANCES | |  | 15% | DC: Free |
| 68.10 | \* GOODS MADE OF PLASTERING MATERIAL | |  | 15% | DC: Free |
| 68.11 | \* GOODS MADE OF CEMENT (INCLUDING SLAG CEMENT), OF CONCRETE OR OF ARTIFICIAL STONE (INCLUDING GRANULATED MARBLE AGGLOMERATED WITH CEMENT), REINFORCED OR NOT | |  | 10% | DC: Free |
| 68.12 | \* GOODS MADE OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE | |  | 15% | DC: Free |
| 68.13 | \* FABRICATED ASBESTOS AND GOODS MADE THEREOF, WHETHER REINFORCED OR NOT, OTHER THAN GOODS FALLING WITHIN 68.14; MIXTURES WITH A BASIS OF ASBESTOS AND MIXTURES WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE, AND GOODS MADE OF SUCH MIXTURES: | |  |  |  |
| 68.13.1 | - Goods, as follows:  (a) compressed asbestos fibre sheet bonded with rubber, rubber latex or artificial plastic material, and gaskets and similar joints made therefrom;  (b) cord, being two or more yarns folded together, and goods made therefrom;  (c) goods made from yarn; | |  | 15% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
|  | (d) woven, plaited or knitted fabric and goods made therefrom | |  |  |  |
| 68.13.9 | - Other | |  | 2% | DC: Free |
| 68.14 | \* FRICTION MATERIAL (SEGMENTS, DISCS, WASHERS, STRIPS, SHEETS, PLATES, ROLLS AND THE LIKE) SUITABLE FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS | |  | 25% | DC: 15% |
|  | CAN: 17.5% |
| 68.15 | \* WORKED MICA AND GOODS MADE OF MICA, INCLUDING BONDED MICA SPLITTINGS ON A SUPPORT OF PAPER OR FABRIC | |  | 15% | DC: Free |
| 68.16 | \* GOODS MADE OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING GOODS MADE OF PEAT), NOT FALLING WITHIN ANY OTHER ITEM: | |  |  |  |
| 68.16.1 | - Goods made of peat | |  | 2% | DC: Free |
| 68.16.9 | - Other | |  | 15% | DC: Free |

**CHAPTER 69**

CERAMIC PRODUCTS

CHAPTER NOTES

1. (1) Goods do not fall within this Chapter unless they are ceramic products that have been fired after shaping.

(2) Heat-insulating goods or refractory goods do not fall within an item or items in items 69.04 to 69.14 (inclusive).

2. The following goods do not fall within this Chapter:

(a) goods falling within Chapter 71;

(b) cermets falling within 81.04;

(c) electrical insulators falling within 85.25 and fittings of insulating material falling within 85.26;

(d) artificial teeth falling within 90.19;

(e) goods falling within Chapter 91;

(f) goods falling within Chapter 97;

(g) smoking pipes, buttons or other goods falling within Chapter 98;

(h) original statuary, collectors’ pieces or antiques falling within Chapter 99.

3. (1) For the purposes of 69.07 or 69.08, a double faced tile that is designed to be split and used as two separate tiles shall be treated as if it were 2 tiles, the maximum thickness of each being half the thickness of the double faced tile.

(2) Where a double faced tile that is designed to be split and used as 2 separate tiles is so made that it has a centre portion consisting of material that is to be discarded when it is split, sub-note (1) applies in relation to that double faced tile as if the thickness of the double faced tile were reduced by the maximum thickness of that centre portion.

**SCHEDULE 3—continued**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| **SUB-CHAPTER 1** | | | | | |
| HEAT-INSULATING AND REFRACTORY GOODS | | | | | |
| 69.01 | \* HEAT-INSULATING BRICKS, BLOCKS, TILES AND OTHER HEAT-INSULATING GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS (INCLUDING KIESELGUHR, TRIPOLITE AND DIATOMITE) | |  | 15% | DC: Free |
| 69.02 | \* REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS, OTHER THAN GOODS FALLING WITHIN 69.01 | |  | 15% | DC: Free |
| 69.03 | \* OTHER REFRACTORY GOODS (INCLUDING RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN GOODS FALLING WITHIN 69.01 | |  | 15% | DC: Free |
| **SUB-CHAPTER 2** | | | | | |
| OTHER CERAMIC PRODUCTS | | | | | |
| 69.04 | \* BUILDING BRICKS (INCLUDING FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE) | |  | 2% | DC: Free |
| 69.05 | \* ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY-LINERS, CORNICES AND OTHER CONSTRUCTIONAL GOODS, INCLUDING ARCHITECTURAL ORNAMENTS | |  | 10% | DC: Free |
| 69.06 | \* PIPING, CONDUITS AND GUTTERING (INCLUDING ANGLES, BENDS AND SIMILAR FITTINGS) | |  | 10% | DC: Free |
| 69.07 | \* UNGLAZED SETTS, FLAGS AND PAVING, HEARTH AND WALL TILES: | |  |  |  |
| 69.07.1 | - Having a surface area of less than 5 000 mm2 | |  | 2% | DC: Free |
| 69.07.2 | - Goods, NSA, having a thickness exceeding 12 mm | |  | 15% | FI: Free |
| 69.07.9 | - Other | |  |  |  |
| To 13 September 1983 | |  | 25% | FI: Free |
|  | DC: 15% |
| From 14 September 1983 To 13 September 1984 | |  | 20% | FI: Free |
|  | DC: 15% |
| From 14 September 1984 | |  | 15% | FI: Free |
| 69.08 | \* GLAZED SETTS, FLAGS AND PAVING, HEARTH AND WALL TILES: | |  |  |  |
| 69.08.1 | - Having a surface area of less than 5 000 mm2 | |  | 2% | DC: Free |
| 69.08.2 | - Goods, NSA, having a thickness exceeding 12 mm | |  | 15% | FI: Free |
| 69.08.9 | - Other | |  |  |  |
| To 13 September 1983 | |  | 25% | FI: Free |
| From 14 September 1983 To 13 September 1984 | |  | 20% | FI: Free |
| From 14 September 1984 | |  | 15% | FI: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 69.09 | \* LABORATORY, CHEMICAL OR INDUSTRIAL WARES; TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; POTS, JARS AND SIMILAR GOODS OF A KIND COMMONLY USED FOR THE CONVEYANCE OR PACKING OF GOODS: | |  |  |  |
| 69.09.1 | - Goods, as follows:  (a) laboratory wares other than combustion boats and balls for ball mills;  (b) pots, jars and similar goods of a kind commonly used for the conveyance or packing of goods;  (c) spurs, stilts and thimbles;  (d) zinc refining retorts | |  | 2% | DC: Free |
| 69.09.9 | - Other | |  | 15% | DC: Free |
| 69.10 | \* SINKS, WASH BASINS, BIDETS, WATER CLOSET PANS, URINALS, BATHS AND LIKE SANITARY FIXTURES | |  | 20% | FI: Free |
| 69.11 | \* TABLEWARE AND OTHER GOODS OF A KIND COMMONLY USED FOR DOMESTIC OR TOILET PURPOSES, OF PORCELAIN OR CHINA (INCLUDING BISCUIT PORCELAIN AND PARIAN) | |  | 20% | DC (except CHIN): Free |
| 69.12 | \* TABLEWARE AND OTHER GOODS OF A KIND COMMONLY USED FOR DOMESTIC OR TOILET PURPOSES, OF POTTERY OTHER THAN PORCELAIN OR CHINA | |  | 20% | DC: Free |
| 69.13 | \* STATUETTES AND OTHER ORNAMENTS, AND ARTICLES OF PERSONAL ADORNMENT; ARTICLES OF FURNITURE | |  | 15% | DC (except TAIW): Free |
| 69.14 | \* OTHER CERAMIC PRODUCTS: | |  |  |  |
| 69.14.1 | - Bottles, jars and similar articles | |  | 2% | DC: Free |
| 69.14.9 | - Other | |  | 15% | DC: Free |

**CHAPTER 70**

GLASS AND GLASSWARE

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) ceramic enamels falling within 32.08;

(b) goods falling within Chapter 71;

(c) electrical insulators falling within 85.25 and fittings of insulating material falling within 85.26;

(d) hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other goods falling within Chapter 90;

(e) toys, games, sports requisites, Christmas tree ornaments and other goods falling within Chapter 97, other than glass eyes without mechanisms for dolls or for other goods that fall within Chapter 97;

(f) buttons, fitted vacuum flasks, scent or similar sprays and other goods falling within Chapter 98.

2. In this Schedule, “glass” includes fused quartz and fused silica.

**SCHEDULE 3**—continued

3. (1) In 70.20, “wool” means—

(a) mineral wools having a silica (SiO2) content of 60% or more by weight of the total; or

(b) other mineral wools, containing silica (SiO2), having—

(i) an alkaline oxide content (that is to say a potassium oxide (K2O) content, sodium oxide (Na2O) content or a potassium oxide and sodium oxide content) of more than 5% calculated by reference to the total weight of the goods; or

(ii) a boric oxide (B2O3) content of more than 2% calculated by reference to the total weight of the goods.

(2) Mineral wools not specified in sub-note (1) fall within 68.07.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 70.01 | \* WASTE GLASS (CULLET); GLASS IN THE MASS (OTHER THAN OPTICAL GLASS) | |  | 2% | DC: Free |
| 70.02 |  | |  |  |  |
| 70.03 | \* GLASS IN BALLS, RODS AND TUBES, UNWORKED (NOT BEING OPTICAL GLASS): | |  |  |  |
| 70.03.1 | - Goods, as follows:  (a) glass in balls;  (b) rods and tubes of fused quartz or fused silica | |  | 2% | DC: Free |
| 70.03.9 | - Other | |  | 15% | DC: Free |
| 70.04 | \* UNWORKED CAST OR ROLLED GLASS (INCLUDING FLASHED OR WIRED GLASS), WHETHER FIGURED OR NOT, IN RECTANGULAR SHAPES | |  | 15% | DC: 10% |
| 70.05 | \* UNWORKED DRAWN OR BLOWN GLASS (INCLUDING FLASHED GLASS), IN RECTANGULAR SHAPES | |  | 15% |  |
| 70.06 | \* CAST, ROLLED, DRAWN OR BLOWN GLASS (INCLUDING FLASHED OR WIRED GLASS) IN RECTANGULAR SHAPES, SURFACE GROUND OR POLISHED, BUT NOT FURTHER WORKED: | |  |  |  |
| 70.06.1 | - Goods, as follows:  (a) float glass;  (b) X-ray protective glass | |  | 15% |  |
| 70.06.9 | - Other | |  | Free |  |
| 70.07 | \* CAST, ROLLED, DRAWN OR BLOWN GLASS (INCLUDING FLASHED OR WIRED GLASS) CUT TO SHAPE OTHER THAN A RECTANGULAR SHAPE, OR BENT, EDGE WORKED, ENGRAVED OR OTHERWISE WORKED, WHETHER OR NOT SURFACE GROUND OR POLISHED, AND GLASSWARE MADE OF SUCH GLASS AND NOT FRAMED OR FITTED WITH OTHER MATERIALS; MULTIPLE-WALLED INSULATING GLASS; LEADED LIGHTS AND THE LIKE | |  | 15% |  |
| 70.08 | \* SAFETY GLASS CONSISTING OF TOUGHENED OR LAMINATED GLASS, WHETHER SHAPED OR NOT: | |  |  |  |
| 70.08.1 | - In sizes and shapes ready for incorporation in motor vehicles | |  | 25% | DC: 15% |
|  | CAN: 17.5% |
| 70.08.9 | - Other | |  | 15% |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 70.09 | \* GLASS MIRRORS (INCLUDING REAR-VIEW MIRRORS), WHETHER OR NOT FRAMED OR BACKED: | |  |  |  |
| 70.09.1 | - Rear-view mirrors of a kind used on vehicles of a kind falling within 87.02 | |  | 25% | DC: 15% |
|  | CAN: 17.5% |
| 70.09.9 | - Other: | |  |  |  |
| 70.09.91 | - - Having an area exceeding 500 cm2 | |  | 15% | DC: Free |
| 70.09.92 | - - Having an area not exceeding 500 cm2 | |  | 2% | DC: Free |
| 70.10 | \* CARBOYS, BOTTLES, JARS, POTS, TUBULAR CONTAINERS AND SIMILAR CONTAINERS, OF GLASS, OF A KIND COMMONLY USED FOR THE CONVEYANCE OR PACKING OF GOODS; STOPPERS AND OTHER CLOSURES, OF GLASS: | |  |  |  |
| 70.10.1 | - Tube vials being containers manufactured from glass tubing | |  | 10% | DC: Free |
| 70.10.9 | - Other | |  | 2% | DC: Free |
| 70.11 | \* GLASS ENVELOPES (INCLUDING BULBS AND TUBES) FOR ELECTRIC LAMPS, ELECTRONIC VALVES OR THE LIKE | |  | 15% | DC: Free |
| 70.12 | \* GLASS INNERS FOR VACUUM FLASKS OR FOR OTHER VACUUM VESSELS | |  | 2% | DC: Free |
| 70.13 | \* GLASSWARE NOT FALLING WITHIN 70.19 OF A KIND COMMONLY USED FOR TABLE, KITCHEN, TOILET OR OFFICE PURPOSES, FOR INDOOR DECORATION, OR FOR SIMILAR USES: | |  |  |  |
| 70.13.1 | - Drinking glasses and sets incorporating drinking glasses: | |  |  |  |
| 70.13.11 | - - Containing 24% or more by weight of combined lead evaluated as lead monoxide (PbO) | |  | 2% | DC: Free |
| 70.13.19 | - - Other | |  | 10%, and $0.30/doz drinking glasses | DC: Free |
| 70.13.2 | - Goods, as follows:  (a) figures of a kind commonly used as ornaments in the household;  (b) statuary figures;  (c) syphon vases with or without heads | |  | 2% | DC: Free |
| 70.13.3 | - Heat-resisting glassware of a kind commonly used for cooking purposes | |  | 30% | FI: Free |
|  | DC: 20% |
| 70.13.4 | - Glassware, NSA, containing 24% or more by weight of combined lead evaluated as lead monoxide (PbO) | |  | 2% | DC: Free |
| 70.13.9 | - Other | |  | 15% | DC: Free |
| 70.14 | \* ILLUMINATING GLASSWARE, SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS, NOT OPTICALLY WORKED NOR OF OPTICAL GLASS: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 70.14.1 | - Goods, as follows:  (a) illuminating glassware (including bowls and shades but not including candlesticks), not containing 24% or more by weight of combined lead evaluated as lead monoxide (PbO); or  (b) silvered glass reflectors of a kind used in traffic control signal lights | |  | 35% | DC (except TAIW): 20% |
|  | TAIW: 25% |
| 70.14.2 | - Reflectors and refractors for lighting purposes of a kind used with—  (a) vehicles of a kind falling within 87.01.31, 87.02 or 87.03; or  (b) trailers for articulated vehicles of a kind falling within 87.14.19 | |  | 25% | DC: 15% |
| 70.14.9 | - Other | |  | 2% | DC: Free |
| 70.15 | \* CLOCK AND WATCH GLASSES AND SIMILAR GLASSES (INCLUDING GLASS OF A KIND USED FOR SUNGLASSES BUT NOT GLASS SUITABLE FOR CORRECTIVE LENSES), CURVED, BENT, HOLLOWED AND THE LIKE; GLASS SPHERES AND SEGMENTS OF SPHERES OF A KIND USED FOR THE MANUFACTURE OF CLOCK AND WATCH GLASSES AND THE LIKE | |  | 25% | DC: 10% |
| 70.16 | \* BRICKS, TILES, SLABS, PAVING BLOCKS, SQUARES AND OTHER GOODS MADE OF PRESSED OR MOULDED GLASS, OF A KIND COMMONLY USED IN BUILDING; MULTI-CELLULAR GLASS IN BLOCKS, SLABS, PLATES, PANELS AND SIMILAR FORMS | |  | 2% | DC: Free |
| 70.17 | \* LABORATORY, HYGIENIC AND PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED; GLASS AMPOULES | |  | 25% | DC: 10% |
| 70.18 | \* OPTICAL GLASS AND ELEMENTS OF OPTICAL GLASS, OTHER THAN OPTICALLY WORKED ELEMENTS; BLANKS FOR CORRECTIVE SPECTACLE LENSES | |  | 2% | DC: Free |
| 70.19 | \* GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS AND SEMI-PRECIOUS STONES, FRAGMENTS AND CHIPPINGS, AND SIMILAR FANCY OR DECORATIVE GLASS SMALLWARES, AND GLASSWARE MADE THEREFROM; GLASS CUBES AND SMALL GLASS PLATES, WHETHER OR NOT ON A BACKING, FOR MOSAICS AND SIMILAR DECORATIVE PURPOSES; ARTIFICIAL EYES, OF GLASS (INCLUDING THOSE FOR TOYS BUT NOT THOSE FOR WEAR BY HUMANS); ORNAMENTS AND OTHER FANCY ARTICLES OF LAMP-WORKED GLASS; GLASS GRAINS: | |  |  |  |
| 70.19.1 | - Glass grains (microspheres) | |  | 15% | DC: Free |
| 70.19.9 | - Other | |  | Free |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General  rate | Special  rate |
| 70.20 | \* GLASS FIBRE (INCLUDING WOOL), YARNS, FABRICS, AND GOODS MADE THEREFROM: | |  |  |
| 70.20.1 | - Glass wool and goods made therefrom | | 15% | DC: 5% |
| 70.20.2 | - Rovings and woven rovings | | 40% | DC: 20% |
| 70.20.3 | - Goods, NSA, as follows:  (a) chopped strand, chopped strand mat (including surface tissue), continuous filament mat;  (b) cords (including tyre cord), cordage, braids and sleeving;  (c) discs of a kind used for abrasive wheel reinforcement;  (d) insect screening;  (e) sliver;  (f) woven fabrics of a kind commonly used for industrial purposes, not being tyre cord fabrics;  (g) yarns | | 30% | DC: 20% |
| 70.20.9 | - Other | | 20% | DC: 10% |
| 70.21 | \* OTHER GLASS OR GLASSWARE | | 2% | DC: Free |

**DIVISION 14**

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

**CHAPTER 71**

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

CHAPTER NOTES

1. Subject to sub-note 1 (1) to Division 6—

(a) goods consisting wholly or partly of pearls or of precious or semi-precious stones (whether natural, synthetic or reconstructed); and

(b) goods consisting wholly or partly of precious metal or of rolled precious metal, not being goods in which precious metal or rolled precious metal constitutes only a minor constituent, that fall within this Chapter do not fall within any other Chapter.

2. (1) Goods in which precious metal or rolled precious metal constitutes only a minor constituent do not fall within 71.12, 71.13 or 71.14.

(2) Goods containing precious metal or rolled precious metal, not being goods referred to in sub-note (1), do not fall within 71.15.

3. The following goods do not fall within this Chapter:

(a) amalgams of precious metal and colloidal precious metal falling within 28.49;

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

(c) goods falling within Chapter 32;

(d) handbags and other goods falling within 42.02 or 42.03;

(e) goods falling within 43.03 or 43.04;

(f) goods falling within Division 11;

(g) footwear and other goods falling within Chapter 64 and headgear and other goods falling within Chapter 65;

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

**SCHEDULE 3**—continued

(j) coin falling within 72.01 or 99.05;

(k) abrasive goods falling within 68.04 or 68.06 or in Chapter 82 and containing dust or powder of precious or semi-precious stones (whether natural or synthetic);

(m) goods that—

(i) have a working part of precious or semi-precious stones (whether natural, synthetic or reconstructed) on a support of base metal; and

(ii) fall within Chapter 82;

(n) goods falling within Division 16 that are not wholly of precious or semi-precious stones (whether natural, synthetic or reconstructed), and parts for such goods;

(p) goods falling within Chapter 90, 91, 92 or 93;

(q) goods in which pearls, precious or semi-precious stones (whether natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only a minor constituent, being goods falling within Chapter 97;

(r) goods falling within Chapter 98 other than 98.01 or 98.12;

(s) goods that—

(i) are not pearls, precious stones or semi-precious stones; and

(ii) fall within 99.03 (original sculptures and statuary), 99.05 (collectors’ pieces) or 99.06 (antiques of an age exceeding one hundred years).

4. (1) In this Schedule—

“pearls” includes cultured pearls;

“precious metal” means silver, gold, platinum or any other metal of the platinum group.

(2) For the purposes of this Schedule, each of the following metals shall be deemed to be a metal of the platinum group:

(a) platinum;

(b) iridium;

(c) osmium;

(d) palladium;

(e) rhodium;

(f) ruthenium.

5. (1) For the purposes of this Chapter, an alloy (including a sintered mixture and an intermetallic compound) containing precious metal shall be treated as an alloy of precious metal if, and only if, any one precious metal constitutes 2% or more, by weight, of the alloy.

(2) For the purposes of this Chapter—

(a) an alloy of precious metal containing 2% or more, by weight, of platinum shall be treated as an alloy of platinum;

(b) an alloy of precious metal (other than an alloy of platinum) containing 2% or more, by weight, of gold shall be treated as an alloy of gold; and

(c) an alloy of precious metal (other than an alloy of platinum or an alloy of gold) containing 2%or more, by weight, of silver shall be treated as an alloy of silver.

(3) For the purposes of this note, all metals of the platinum group shall be deemed to be platinum.

6. Unless the contrary intention appears, a reference in this Schedule to precious metal or to a particular precious metal—

(a) shall be read as including a reference to an alloy of precious metal or an alloy of the particular precious metal, as the case may be; and

(b) shall be read as not including a reference to:

(i) rolled precious metal; or

(ii) base metal, or non-metal, coated or plated with precious metal.

7. In this Schedule, “rolled precious metal” means—

(a) material made with a base of metal upon one or more of the surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal; or

(b) base metal inlaid with precious metal.

**SCHEDULE 3**—continued

8. In 71.12, “articles of jewellery” means—

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

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

9. In 71.13, “goldsmiths’ or silversmiths’ wares” includes ornaments, tableware, toiletware, smokers’ requisites and other articles for household, office or religious use.

10. In 71.16, “imitation jewellery” means goods referred to in paragraph 8 (a) (other than buttons, studs, cuff-links and other goods falling within 98.01 and dress combs, hair-slides or other goods falling within 98.12), being goods—

(a) that—

(i) do not incorporate pearls or precious or semi-precious stones (whether natural, synthetic or reconstructed); or

(ii) do not incorporate precious metal or rolled precious metal, except as plating or as a minor constituent; and

(b) that are composed—

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

(ii) of at least two materials, disregarding any material used only for assembling the goods.

11. Where goods falling within an item in this Chapter are imported with a case, box or similar container, being a case, box or container of a kind in which the goods are normally sold, the case, box or container shall be deemed, for the purposes of this Schedule, to form part of the goods.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| **SUB-CHAPTER 1** | | | | | |
| PEARLS AND PRECIOUS AND SEMI-PRECIOUS STONES | | | | | |
| 71.01 | \* PEARLS, UNWORKED OR WORKED, BEING PEARLS NOT MOUNTED, SET OR STRUNG OR BEING UNGRADED PEARLS TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT | |  | 2% | DC: Free |
| 71.02 | \* PRECIOUS AND SEMI-PRECIOUS STONES, UNWORKED, CUT OR OTHERWISE WORKED, BEING STONES NOT MOUNTED, SET OR STRUNG OR BEING UNGRADED STONES TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT: | |  |  |  |
| 71.02.1 | - Piezo-electric crystals, cut or otherwise worked | |  | 20% |  |
| 71.02.9 | - Other | |  | Free |  |
| 71.03 | \* SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, UNWORKED, CUT OR OTHERWISE WORKED, BEING STONES NOT MOUNTED, SET OR STRUNG OR BEING UNGRADED STONES TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT: | |  |  |  |
| 71.03.1 | - Piezo-electric crystals, cut or otherwise worked | |  | 20% |  |
| 71.03.9 | - Other | |  | Free |  |
| 71.04 | \* DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMIPRECIOUS STONES | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| **SUB-CHAPTER** **2** | | | | | |
| PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR  SEMI-MANUFACTURED | | | | | |
| 71.05 | \* SILVER, INCLUDING SILVER GILT AND PLATINUM-PLATED SILVER, UNWROUGHT OR SEMI-MANUFACTURED | |  | 2% | DC: Free |
| 71.06 | \* ROLLED SILVER, UNWORKED OR SEMI-MANUFACTURED | |  | 2% | DC: Free |
| 71.07 | \* GOLD, INCLUDING PLATINUM-PLATED GOLD, UNWROUGHT OR SEMI-MANUFACTURED | |  | 2% | DC: Free |
| 71.08 | \* ROLLED GOLD ON BASE METAL OR SILVER, UNWORKED OR SEMIMANUFACTURED | |  | Free |  |
| 71.09 | \* PLATINUM AND OTHER METALS OF THE PLATINUM GROUP, UNWROUGHT OR SEMI-MANUFACTURED | |  | 2% | DC: Free |
| 71.10 | \* ROLLED PLATINUM, OR OTHER METALS OF THE PLATINUM GROUP, ON BASE METAL OR PRECIOUS METAL, UNWORKED OR SEMI-MANUFACTURED | |  | 2% | DC: Free |
| 71.11 | \* GOLDSMITHS’, SILVERSMITHS’ AND JEWELLERS’ SWEEPINGS, RESIDUES, LEMELS, AND OTHER WASTE AND SCRAP, OF PRECIOUS METAL | |  | 2% | DC: Free |
| **SUB-CHAPTER** **3** | | | | | |
| JEWELLERY, GOLDSMITHS’ AND SILVERSMITHS’ WARES AND OTHER ARTICLES | | | | | |
| 71.12 | \* ARTICLES OF JEWELLERY AND PARTS THEREFOR, OF PRECIOUS METAL OR ROLLED PRECIOUS METAL: | |  |  |  |
| 71.12.1 | - Goods, as follows:  (a) brooch pins;  (b) catches and joints for pins;  (c) clasps;  (d) points | |  | 25% | FI: Free |
|  | DC: 15% |
| 71.12.9 | - Other | |  |  |  |
| To 19 December 1984 | |  | 27.5% | FI: Free |
|  | DC: 15% |
|  | CAN: 17.5% |
| From 20 December 1984 | |  | 25% | FI: Free |
|  | DC: 15% CAN: 15% |
| 71.13 | \* GOLDSMITHS’ OR SILVERSMITHS’ WARES AND PARTS THEREFOR, OF PRECIOUS METAL OR ROLLED PRECIOUS METAL, OTHER THAN GOODS FALLING WITHIN 71.12: | |  |  |  |
| 71.13.1 | - Knives, spoons, forks, fish-eaters, butter-knives, ladles and similar kitchen or tableware | |  | 25% | DC: 15% |
| 71.13.9 | - Other | |  |  |  |
| To 19 December 1984 | |  | 27.5% | DC: Free |
| From 20 December 1984 | |  | 25% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 71.14 | \* OTHER GOODS MADE OF PRECIOUS METAL OR ROLLED PRECIOUS METAL: | |  |  |  |
| 71.14.1 | - Chain | |  | 25% | FI: Free |
|  | DC: 15% |
| 71.14.9 | - Other | |  | 2% | DC: Free |
| 71.15 | \* GOODS CONSISTING OF, OR INCORPORATING, PEARLS OR PRECIOUS OR SEMI-PRECIOUS STONES (WHETHER NATURAL, SYNTHETIC OR RECONSTRUCTED) | |  |  |  |
| To 19 December 1984 | |  | 27.5% | FI: Free |
|  | DC: 20% |
| From 20 December 1984 | |  | 25% | FI: Free |
|  | DC: 20% |
| 71.16 | \* IMITATION JEWELLERY: | |  |  |  |
| 71.16.1 | - Religious medals, having a surface area not exceeding 400 mm2, bearing religious inscriptions, figures or other symbols, of a kind used in religious devotion | |  | 2% | DC: Free |
| 71.16.2 | - Badges and medals, NSA | |  |  |  |
| To 19 December 1984 | |  | 27.5% | FI: Free |
|  | DC (except HONG and TAIW): 20% |
| From 20 December 1984 | |  | 25% | FI: Free |
|  | DC (except HONG and TAIW): 20% |
| 71.16.9 | - Other | |  |  |  |
| To 19 December 1984 | |  | 27.5% | FI: Free |
|  | DC (except HONG): 20% |
| From 20 December 1984 | |  | 25% | FI: Free |
|  | DC (except HONG): 20% |

**CHAPTER 72**

COIN

CHAPTER NOTE

Goods falling within 99.05 (collectors’ pieces) do not fall within this Chapter.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods | General  rate | Special  rate |
| 72.01 | \* COIN | | 2% | DC: Free |

**SCHEDULE 3**—continued

**DIVISION 15**

BASE METALS AND ARTICLES OF BASE METAL

DIVISIONAL NOTES

1. The following goods do not fall within this Division:

(a) prepared paints, inks and other products that—

(i) have a basis of metallic flakes or powder; and

(ii) fall within 32.08, 32.09, 32.10 or 32.13;

(b) ferro-cerium and other pyrophoric alloys falling within 36.08;

(c) headgear, parts therefor and other goods falling within 65.06 or 65.07;

(d) umbrella frames and other goods falling within 66.03;

(e) goods falling within Chapter 71;

(f) goods falling within Division 16;

(g) goods falling within Division 17;

(h) instruments, apparatus and other goods of base metal falling within Division 18;

(j) goods falling within Division 19;

(k) goods falling within Chapter 94;

(m) hand sieves falling within 96.06;

(n) toys, games, sports requisites and other goods falling within Chapter 97;

(p) buttons, pens, pencil-holders, pen nibs and other goods falling within Chapter 98.

2. (1) In this Schedule, “parts for general use” means—

(a) goods of iron or steel described in 73.20, 73.25, 73.29, 73.31 or 73.32 and similar goods of other base metals;

(b) springs and leaves for springs, of base metal, other than watch and clock springs falling within 91.11; and

(c) goods described in 83.01, 83.02, 83.07, 83.09 or 83.14 and frames and mirrors of base metal falling within 83.06.

(2) In an item (other than 73.29) in Chapters 73 to 82 (inclusive), a reference to parts for goods shall be read as not including a reference to parts for general use.

(3) Goods falling within Chapter 82 or 83 do not fall within Chapters 73 to 81 (inclusive).

3. (1) An alloy that is a ferro-alloy for the purposes of Chapter 73 falls within 73.02 and does not fall within any other item in this Division.

(2) An alloy that is a master alloy for the purposes of Chapter 74 falls within 74.02 and does not fall within any other item in this Division.

(3) For the purposes of this Schedule, an alloy of base metals, other than an alloy referred to in either sub-note (1) or (2), shall be treated as an alloy of that one of those base metals that constitutes a greater percentage, by weight, of the alloy than any other of those base metals.

(4) An alloy, other than an alloy referred to in sub-note (1) or (2), that is composed of one or more of the following base metals and of other elements does not fall within this Division if the total weight of the base metals is less than the total weight of the other elements:

(a) iron;

(b) steel;

(c) copper;

(d) nickel;

(e) aluminium;

(f) magnesium;

(g) beryllium;

(h) lead;

(j) zinc;

(k) tin;

(m) tungsten;

(n) molybdenum;

(p) tantalum;

(q) any base metal referred to in note 1 to Chapter 81.

(5) In this Division, “alloys” includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

4. Unless the contrary intention appears, a reference in this Schedule to a base metal shall be read as including a reference to an alloy of that base metal.

**SCHEDULE 3**—continued

5. (1) For the purposes of this Division, unless the contrary intention appears, goods containing two or more base metals shall be deemed to be comprised wholly of that one of those base metals that constitutes a greater percentage, by weight, of the goods than the other base metal or any of the other base metals.

(2) For the purposes of this note—

(a). iron and steel (including different kinds of iron or steel) shall be deemed to be one metal;

(b) an alloy of a base metal shall be deemed to be wholly composed of that metal; and

(c) a cermet of 81.04 shall be deemed to be a single base metal.

6. In this Division, “waste and scrap” means waste and scrap metal fit only for the recovery of metal or for use in the manufacture of chemicals.

**CHAPTER 73**

IRON AND STEEL AND ARTICLES THEREOF

CHAPTER NOTES

1. (1) A reference in this Chapter to pig iron or cast iron shall be read as a reference to a ferrous product that—

(a) contains 1.9% or more, by weight, of carbon; and

(b) if it contains phosphorus, silicon, manganese, chromium, tungsten or any other alloy element contains, by weight—

(i) less than 15% of phosphorus;

(ii) not more than 8% of silicon;

(iii) not more than 6% of manganese;

(iv) not more than 30% of chromium;

(v) not more than 40% of tungsten; or

(vi) not more than 10%, in the aggregate, of other alloy elements,

as the case may be, not being a ferrous alloy known as non-distorting tool steel that contains 1.9% or more, by weight, of carbon and has the characteristics of steel.

(2) A reference in this Chapter to speigeleisen shall be read as a reference to a ferrous product that—

(a) contains more than 6%, but not more than 30%, by weight, of manganese; and

(b) otherwise conforms to the requirements laid down in sub-note (1) for pig iron or cast iron.

(3) A reference in this Chapter to ferro-alloys shall be read as a reference to alloys of iron that—

(a) are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals;

(b) do not contain 15% or more, by weight, of phosphorus;

(c) contain—

(i) more than 8%, by weight, of silicon;

(ii) more than 30%, by weight, of manganese;

(iii) more than 30%, by weight, of chromium;

(iv) more than 40%, by weight, of tungsten; or

(v) more than 10%, by weight, in the aggregate, of other alloy elements, but not more than 10%, by weight, of copper; and

(d) contain—

(i) in the case of alloys that contain silicon—not less than 4%, by weight, of the element iron;

(ii) in the case of alloys that contain manganese but no silicon—not less than 8%, by weight, of the element iron; or

(iii) in any other case—not less than 10%, by weight, of the element iron.

(4) A reference in this Chapter to alloy steel shall be read as a reference to steel containing, by weight—

(a) more than 2%, in the aggregate, of manganese and silicon;

(b) 2% or more of manganese;

(c) 2% or more of silicon;

(d) 0.5% or more of nickel;

(e) 0.5% or more of chromium;

(f) 0.1 % or more of molybdenum;

**SCHEDULE 3**—continued

(g) 0.1% or more of vanadium;

(h) 0.3% or more of tungsten;

(j) 0.3% or more of cobalt;

(k) 0.3% or more of aluminium;

(m) 0.4% or more of copper;

(n) 0.1 % or more of lead;

(p) 0.12% or more of phosphorus;

(q) 0.1% or more of sulphur;

(r) 0.2% or more, in the aggregate, of phosphorus and sulphur; or

(s) 0.1 % or more of any other element not being carbon.

(5) A reference in this Chapter to high carbon steel shall be read as a reference to steel containing, by weight—

(a) not less than 0.6% of carbon;

(b) less than 0.04% of phosphorus or sulphur; and

(c) less than 0.07%, in the aggregate, of phosphorus and sulphur.

(6) A reference in this Chapter to high alloy steel shall be read as a reference to alloy steel or high carbon steel containing, by weight—

(a) 2% or more of manganese;

(b) 2% or more of silicon;

(c) 0.5% or more of nickel;

(d) 1% or more of chromium;

(e) 0.1% or more of molybdenum;

(f) 0.1% or more of vanadium;

(g) 0.3% or more of tungsten;

(h) 0.3% or more of cobalt;

(j) 0.4% or more of copper; or

(k) 0.1% or more of any other alloy element not being lead, phosphorus, sulphur, aluminium or carbon.

(7) High alloy steel includes steel that, by virtue of sub-notes (5) and (6), is both high alloy steel and high carbon steel.

(8) A reference in this Chapter to puddled bars and pilings shall be read as a reference to products for rolling, forging or re-melting obtained—

(a) by shingling balls of puddled iron to remove the slag arising during puddling; or

(b) by roughly welding together, by means of hot-rolling, packets of scrap iron or steel or puddled iron.

(9) A reference in this Chapter to ingots shall be read as a reference to products for rolling or forging obtained by casting into moulds.

(10) A reference in this Chapter to blooms or billets shall be read as a reference to semi-finished products of rectangular section, of a cross-sectional area exceeding 1 225 mm2 and of such dimensions that the thickness exceeds one quarter of the width.

(11) A reference in this Chapter to slabs and sheet bars (including tinplate bars) shall be read as a reference to semi-finished products of rectangular section, of a thickness not less than 6 mm, of a width not less than 150 mm and of such dimensions that the thickness does not exceed one-quarter of the width.

(12) A reference in this Chapter to coils for re-rolling shall be read as a reference to coiled, semi-finished, hot-rolled products, of rectangular section, of a thickness not less than 1.5 mm, of a width exceeding 500 mm and of a weight not less than 500 kg per piece.

(13) A reference in this Chapter to universal plates shall be read as a reference to products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5 mm but not exceeding 100 mm, and of a width exceeding 150 mm but not exceeding 1 200 mm.

(14) A reference in this Chapter to hoop and strip shall be read as a reference to rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of such dimensions that the thickness does not exceed one-tenth of the width, in straight strips, coils or flattened coils.

(15) A reference in this Chapter to sheets and plates shall be read as a reference to rolled products (other than goods referred to in sub-notes (12) and (13)) of any thickness and, if in rectangular shapes, of a width exceeding 500 mm.

**SCHEDULE 3**—continued

(16) Sheets and plates that—

(i) have been cut to a non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated; and

(ii) do not fall within any other item in this Chapter,

fall within 73.13.

(17) A reference in this Chapter to wire—

(a) shall be read as a reference to cold-drawn products of solid section of any cross-sectional shape of which no cross-sectional dimension exceeds 13 mm; but

(b) in 73.26 and 73.27 shall be read as also including a reference to rolled products of solid section of any cross-sectional shape of which no cross-sectional dimension exceeds 13 mm.

(18) A reference in this Chapter to bars and rods (including wire rod) shall be read as a reference to—

(a) products of solid section (not being goods referred to in sub-note (10), (11), (12), (13), (14), (15), (16) or (17)) that have a cross-section in the shape of a circle, a segment of a circle, an oval, an isosceles triangle, a rectangle, a hexagon, an octagon or quadrilateral with two sides parallel and the other two sides equal but not parallel; or

(b) concrete reinforcing bars that, apart from minor indentations, flanges, grooves or other deformations produced during the rolling process, are products referred to in paragraph (a).

(19) A reference in this Chapter to hollow mining drill steel shall be read as a reference to steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 mm but does not exceed 50 mm and of which the greatest internal dimension does not exceed one-third of the greatest external dimension. (Steel hollow bars that do not fall within 73.10 fall within 73.18).

(20) A reference in this Chapter to angles, shapes and sections shall be read as a reference to products (other than products falling within 73.16 or referred to in sub-note (10), (11), (12), (13), (14), (15), (16) or (17)), that do not have a cross-section in the shape of a circle, a segment of a circle, an oval, an isosceles triangle, a rectangle, a hexagon, an octagon or a quadrilateral with two sides parallel and the other two sides equal but not parallel and that are not hollow.

2. Goods of alloy or high carbon steel do not fall within an item or items in items 73.06 to 73.14 (inclusive).

3. Iron or steel goods of a kind described in an item or items in items 73.06 to 73.15 (inclusive) clad with another ferrous metal shall, for the purposes of this Schedule, be treated as if they were wholly composed of that one of the two ferrous metals that constitutes a greater percentage, by weight, of the goods than the other ferrous metal.

4. Iron obtained by electrolytic deposition shall, for the purposes of this Schedule, be treated as it would be if it had been obtained by any other process.

5. In 73.19, a reference to high-pressure hydro-electric conduits of steel shall be read as a reference to riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding 400 mm and of a wall thickness exceeding 10.5 mm.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 73.01 | \* PIG IRON, CAST IRON AND SPIEGELEISEN, IN PIGS, BLOCKS, LUMPS AND SIMILAR FORMS | |  | 5% | DC: Free |
| 73.02 | \* FERRO-ALLOYS | |  | Free |  |
| 73.03 | \* WASTE AND SCRAP METAL OF IRON OR STEEL | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 73.04 | \* SHOT AND ANGULAR GRIT, OF IRON OR STEEL, WHETHER OR NOT GRADED; WIRE PELLETS OF IRON OR STEEL | |  | 2% | DC: Free |
| 73.05 | \* IRON OR STEEL POWDERS; SPONGE IRON OR STEEL | |  | 2% | DC: Free |
| 73.06 | \* PUDDLED BARS AND PILINGS; INGOTS, BLOCKS, LUMPS AND SIMILAR FORMS, OF IRON OR STEEL | |  | 5% | DC: Free |
| 73.07 | \* BLOOMS, BILLETS, SLABS AND SHEET BARS (INCLUDING TINPLATE BARS), OF IRON OR STEEL; PIECES ROUGHLY SHAPED BY FORGING, OF IRON OR STEEL | |  | 5% | DC: Free |
| 73.08 | \* IRON OR STEEL COILS FOR RE-ROLLING | |  | 5% | DC: Free |
| 73.09 | \* UNIVERSAL PLATES OF IRON OR STEEL | |  | 5% | DC: Free |
| 73.10 | \* BARS AND RODS (INCLUDING WIRE ROD), OF IRON OR STEEL, HOT-ROLLED, FORGED, EXTRUDED, COLD-FORMED OR COLD-FINISHED (INCLUDING PRECISION-MADE); HOLLOW MINING DRILL STEEL: | |  |  |  |
| 73.10.1 | - Bars and rods, as follows:  (a) cold-drawn;  (b) cold-rolled;  (c) ground; or  (d) turned | |  | 10% | DC: Free |
| 73.10.9 | - Other | |  | 5% | DC: Free |
| 73.11 | \* ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL, HOT-ROLLED, FORGED, EXTRUDED, COLD-FORMED OR COLD-FINISHED; SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS | |  | 5% | DC: Free |
| 73.12 | \* HOOP AND STRIP, OF IRON OR STEEL, HOT-ROLLED OR COLD-ROLLED: | |  |  |  |
| 73.12.1 | - Hot-rolled, being unworked or simply polished | |  | 5% | DC: Free |
| 73.12.2 | - Goods, NSA, as follows:  (a) steel containing, by weight:  (i) 0.6% or more of silicon;  (ii) not more than 0.08% of carbon; and  (iii) no other alloy element, not being aluminium;  (b) plated, coated or clad with an alloy containing zinc and aluminium but not otherwise worked or decorated;  (c) cold-rolled, being unworked or simply polished;  (d) corrugated or galvanised or corrugated and galvanised but not otherwise worked or decorated;  (e) tinned, but not otherwise worked or decorated | |  | 10% | DC: Free |
| 73.12.9 | - Other | |  |  |  |
| To 8 April 1983 | |  | 22% | DC: 12% |
| From 9 April 1983 To 8 April 1984 | |  | 19% | DC: 9% |
| From 9 April 1984 To 8 April 1985 | |  | 16% | DC: 6% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
|  | From 9 April 1985 To 8 April 1986 | |  | 13% | DC: 3% |
|  | From 9 April 1986 | |  | 10% | DC: Free |
| 73.13 | \* SHEETS AND PLATES, OF IRON OR STEEL, HOT-ROLLED OR COLD-ROLLED: | |  |  |  |
| 73.13.1 | - Hot-rolled, being unworked or simply polished | |  | 5% | DC: Free |
| 73.13.2 | - Goods, NSA, as follows:  (a) steel containing, by weight:  (i) 0.6% or more of silicon;  (ii) not more than 0.08% of carbon; and  (iii) no other alloy element, not being aluminium;  (b) plated, coated or clad with an alloy containing zinc and aluminium but not otherwise worked or decorated;  (c) cold-rolled, being unworked or simply polished;  (d) corrugated or galvanised or corrugated and galvanised but not otherwise worked or decorated;  (e) tinned, but not otherwise worked or decorated | |  | 10% | DC: Free |
| 73.13.9 | - Other | |  |  |  |
| To 8 April 1983 | |  | 22% | FI: Free |
|  | DC: 12% |
| From 9 April 1983 To 8 April 1984 | |  | 19% | FI: Free |
|  | DC: 9% |
| From 9 April 1984 To 8 April 1985 | |  | 16% | FI: Free |
|  | DC: 6% |
| From 9 April 1985 To 8 April 1986 | |  | 13% | FI: Free |
|  | DC: 3% |
| From 9 April 1986 | |  | 10% | DC: Free |
| 73.14 | \* IRON OR STEEL WIRE, WHETHER OR NOT COATED, BUT NOT INSULATED | |  | 10% | DC: Free |
| 73.15 | \* ALLOY STEEL AND HIGH CARBON STEEL IN THE FORMS MENTIONED IN 73.06 TO 73.14 (INCLUSIVE): | |  |  |  |
| 73.15.1 | - High alloy steel: | |  |  |  |
| 73.15.11 | - - High speed steel, as prescribed by by-law | |  | 15% | DC: 5% |
| 73.15.12 | - - Goods, NSA, containing not less than 12.5%, by weight, of chromium, as follows:  (a) hoop;  (b) strip;  (c) sheets;  (d) plates | |  |  |  |
| To 8 April 1984 | |  | 25% | DC: 15% |
|  | CAN: 18% |
| From 9 April 1984 To 8 April 1985 | |  | 23% | DC: 13% |
|  | CAN: 18% |
| From 9 April 1985 To 8 April 1986 | |  | 21% | DC: 11% CAN: 18% |
| From 9 April 1986 To 8 April 1987 | |  | 19% | DC: 9% CAN: 18% |
| From 9 April 1987 To 8 April 1988 | |  | 17% | DC: 7% |
| From 9 April 1988 | |  | 15% | DC: 5% |
| 73.15.19 | - - Other | |  |  |  |
| To 8 April 1984 | |  | 25% | DC: 15% |
| From 9 April 1984 To 8 April 1985 | |  | 23% | DC: 13% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
|  | From 9 April 1985 To 8 April 1986 | |  | 21% | DC: 11% |
| From 9 April 1986 To 8 April 1987 | |  | 19% | DC: 9% |
| From 9 April 1987 To 8 April 1988 | |  | 17% | DC: 7% |
| From 9 April 1988 | |  | 15% | DC: 5% |
| 73.15.2 | - Alloy steel and high carbon steel, NSA, as follows:  (a) bars and rods, as follows:  (i) cold-drawn;  (ii) cold-rolled;  (iii) ground; or  (iv) turned;  (b) hoop, strip, sheets and plates, cold-rolled or worked otherwise than simply polished;  (c) wire | |  | 10% | DC: Free |
| 73.15.9 | - Other | |  | 5% | DC: Free |
| 73.16 | \* RAILWAY AND TRAMWAY TRACK CONSTRUCTION MATERIAL OF IRON OR STEEL, BEING RAILS, CHECK-RAILS, SWITCH BLADES, CROSSINGS (OR FROGS), CROSSING PIECES, POINT RODS, RACK RAILS, SLEEPERS, FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES OR OTHER MATERIAL SPECIALLY DESIGNED FOR JOINING OR FIXING RAILS | |  | 5% | DC: Free |
| 73.17 | \* TUBES AND PIPES, OF CAST IRON | |  | 5% | DC: Free |
| 73.18 | \* TUBES AND PIPES AND BLANKS THEREFOR, OF IRON (OTHER THAN CAST IRON) OR STEEL, EXCLUDING HIGH-PRESSURE HYDRO-ELECTRIC CONDUITS: | |  |  |  |
| 73.18.1 | - Welded, not being metal-cased metal tubes and pipes, of high alloy steel: | |  |  |  |
| 73.18.11 | - - Having a maximum internal cross-sectional area not exceeding 1.77 cm2 | |  |  |  |
| To 8 April 1984 | |  | 25% | DC: 15% |
|  | CAN: 17.5% |
| From 9 April 1984 To 8 April 1985 | |  | 23% | DC: 13% |
|  | CAN: 17.5% |
| From 9 April 1985 To 8 April 1986 | |  | 21% | DC: 11% |
|  | CAN: 17.5% |
| From 9 April 1986 To 8 April 1987 | |  | 19% | DC: 9% |
|  | CAN: 17.5% |
| From 9 April 1987 To 8 April 1988 | |  | 17% | DC: 7% |
| From 9 April 1988 | |  | 15% | DC 5% |
| 73.18.19 | - - Other | |  |  |  |
| To 8 April 1984 | |  | 25% | DC: 15% |
| From 9 April 1984 To 8 April 1985 | |  | 23% | DC: 13% |
| From 9 April 1985 To 8 April 1986 | |  | 21% | DC: 11% |
| From 9 April 1986 To 8 April 1987 | |  | 19% | DC: 9% |
| From 9 April 1987 To 8 April 1988 | |  | 17% | DC: 7% |
| From 9 April 1988 | |  | 15% | DC: 5% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 73.18.2 | - Welded, not being metal-cased metal tubes and pipes, NSA, having an internal diameter exceeding 76 mm or having an internal cross-sectional area exceeding 45.38 cm2 | |  |  |  |
| To 8 April 1983 | |  | 23% | DC: 13% |
| From 9 April 1983 To 8 April 1984 | |  | 21% | DC: 11% |
| From 9 April 1984 To 8 April 1985 | |  | 19% | DC: 9% |
| From 9 April 1985 To 8 April 1986 | |  | 17% | DC: 7% |
| From 9 April 1986 | |  | 15% | DC: 5% |
| 73.18.3 | - Welded, NSA, not being stainless steel, with a wall thickness exceeding 2 mm | |  | 15% | DC (except RKOR): 5% |
| 73.18.9 | - Other | |  | 15% | DC: 5% |
| 73.19 | \* HIGH-PRESSURE HYDRO-ELECTRIC CONDUITS OF STEEL, WHETHER OR NOT REINFORCED | |  | 15% | DC: 5% |
| 73.20 | \* TUBE AND PIPE FITTINGS (INCLUDING JOINTS, ELBOWS, UNIONS AND FLANGES), OF IRON OR STEEL: | |  |  |  |
| 73.20.1 | - Malleable cast iron fittings | |  |  |  |
| To 8 April 1983 | |  | 23% | DC: 18% |
| From 9 April 1983 To 8 April 1984 | |  | 21% | DC: 16% |
| From 9 April 1984 To 8 April 1985 | |  | 19% | DC: 14% |
| From 9 April 1985 To 8 April 1986 | |  | 17% | DC: 12% |
| From 9 April 1986 | |  | 15% | DC: 10% |
| 73.20.9 | - Other | |  |  |  |
| To 8 April 1983 | |  | 23% | DC: 13% |
| From 9 April 1983 To 8 April 1984 | |  | 21% | DC: 11% |
| From 9 April 1984 To 8 April 1985 | |  | 19% | DC: 9% |
| From 9 April 1985 To 8 April 1986 | |  | 17% | DC: 7% |
| From 9 April 1986 | |  | 15% | DC: 5% |
| 73.21 | \* STRUCTURES AND PARTS OF STRUCTURES, (INCLUDING HANGARS AND OTHER BUILDINGS, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOOR AND WINDOW FRAMES, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, STRIP, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL: | |  |  |  |
| 73.21.1 | - Welded tubes and pipes having an internal diameter exceeding 76 mm or having an internal cross-sectional area exceeding 45.38 cm2 | |  |  |  |
| To 8 April 1983 | |  | 23% | DC: 13% |
| From 9 April 1983 To 8 April 1984 | |  | 21% | DC: 11% |
| From 9 April 1984 To 8 April 1985 | |  | 19% | DC: 9% |
| From 9 April 1985 To 8 April 1986 | |  | 17% | DC: 7% |
| From 9 April 1986 | |  | 15% | DC: 5% |
| 73.21.2 | - Tubes and pipes, NSA, not being goods that are in an unassembled condition and in that condition are not tubes or pipes | |  | 15% | DC: 5% |
| 73.21.3 | - Goods, as follows:  (a) beams;  (b) channels; | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
|  | (c) columns;  (d) girders;’ or  (e) joists | |  |  |  |
|  |
|  |
| To 21 January 1983 | |  | 25% | DC: Free |
| From 22 January 1983 To 21 January 1984 | |  | 20% | DC: Free |
| From 22 January 1984 | |  | 15% | DC: Free |
| 73.21.4 | - Door and window frames | |  |  |  |
| To 21 January 1983 | |  | 25% | FI: Free |
|  | DC: 10% CAN: 21% |
| From 22 January 1983 To 21 January 1984 | |  | 20% | FI: Free |
|  | DC: 10% |
| From 22 January 1984 | |  | 15% | FI: Free  DC: 5% |
| 73.21.9 | - Other | |  |  |  |
| To 21 January 1983 | |  | 25% | DC: 10% |
|  | CAN: 21% |
| From 22 January 1983 To 21 January 1984 | |  | 20% | DC: 10% |
| From 22 January 1984 | |  | 15% | DC: 5% |
| 73.22 | \* RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT: | |  |  |  |
| 73.22.1 | - Goods, as follows:  (a) enamelled vats or tanks, not jacketed;  (b) jacketed vats or jacketed tanks lined or unlined | |  | 26% | DC: 10% |
|  | CAN: 11% |
| 73.22.9 | - Other | |  | 30% | DC: Free |
|  | CAN: 21% |
| 73.23 | \* CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, OF SHEET OR. PLATE IRON OR STEEL, OF A KIND COMMONLY USED FOR THE CONVEYANCE OR PACKING OF GOODS: | |  |  |  |
| 73.23.1 | - Jerricans, having a capacity exceeding 15 L, but not exceeding 25 L | |  | 25% | FI: Free |
| 73.23.9 | - Other | |  | 15% | DC: Free |
| 73.24 | \* CONTAINERS, OF IRON OR STEEL, FOR COMPRESSED OR LIQUEFIED GAS: | |  |  |  |
| 73.24.1 | - Of the seamless type | |  | 26% | DC: 15% |
|  | CAN: 19% |
| 73.24.9 | - Other: | |  |  |  |
| 73.24.91 | - - Having a water capacity not exceeding 158 kg and not being of the cryogenic type | |  | 10% | DC: Free |
|  | CAN: Free |
| 73.24.99 | - - Other | |  | 30% | DC: 15% |
|  | CAN: 22.5% |
| 73.25 | \* STRANDED WIRE, CABLES, CORDAGE, ROPES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL WIRE, BUT EXCLUDING INSULATED ELECTRIC CABLES: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 73.25.1 | - Of a kind commonly used as shafting for flexible transmissions | |  | 20% | DC: Free |
| 73.25.2 | - Stainless steel cable less than 6.5 mm in diameter, NSA | |  |  |  |
| To 25 February 1984 | |  | 30% | DC (except |
|  | RKOR): Free |
|  | RKOR: 20% |
| From 26 February 1984 To 25 February 1985 | |  | 25% | DC (except |
|  | RKOR): Free |
|  | RKOR: 20% |
| From 26 February 1985 | |  | 20% | DC (except |
|  | RKOR): Free |
| 73.25.9 | - Other | |  |  |  |
| To 25 February 1984 | |  | 30% | DC: Free |
| From 26 February 1984 To 25 February 1985 | |  | 25% | DC: Free |
| From 26 February 1985 | |  | 20% | DC: Free |
| 73.26 | \* BARBED IRON OR STEEL WIRE; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF KINDS USED FOR FENCING, OF IRON OR STEEL | |  | Free |  |
| 73.27 | \* GAUZE, CLOTH, GRILL, NETTING, FENCING, REINFORCING FABRIC AND SIMILAR MATERIALS, OF IRON OR STEEL WIRE; EXPANDED METAL, OF IRON OR STEEL: | |  |  |  |
| 73.27.1 | - Goods, as follows:  (a) netting;  (b) woven wire having 50 or more holes/cm measured along the warp and having 50 or more holes/cm measured along the weft; or  (c) woven wire (including endless bands) for paper-making machines | |  | 2% | DC: Free |
| 73.27.2 | - Woven wire, NSA | |  |  |  |
| To 25 February 1984 | |  | 40% | DC: Free |
| From 26 February 1984 To 25 February 1985 | |  | 30% | DC: Free |
| From 26 February 1985 | |  | 25%’ | DC: Free |
| 73.27.3 | - Expanded metal | |  | 35% | DC: 25% |
|  | CAN: 21% |
| 73.27.9 | - Other | |  |  |  |
| To 25 February 1983 | |  | 40% | DC: Free |
| From 26 February 1983 To 25 February 1984 | |  | 30% | DC: Free |
| From 26 February 1984 | |  | 15% | DC: Free |
| 73.28 | .. | |  |  |  |
| 73.29 | \* CHAIN AND PARTS THEREFOR, OF IRON OR STEEL: | |  |  |  |
| 73.29.1 | - Sprocket chain or conveyor chain, and parts therefor | |  | 26% | DC: 20% |
|  | CAN: 19% |
| 73.29.9 | - Other | |  | 19% | DC: 10% |
|  | CAN: 13% |
| 73.30 | \* ANCHORS AND GRAPNELS AND PARTS THEREFOR, OF IRON OR STEEL: | |  |  |  |
| 73.30.1 | - Anchors exceeding 51 kg in weight, and parts therefor | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 73.30.9 | - Other | |  | 30% | DC: 25% |
|  | CAN: 21% |
| 73.31 | \* NAILS, TACKS, STAPLES, HOOK-NAILS, CORRUGATED NAILS, SPIKED CRAMPS, STUDS, SPIKES AND DRAWING PINS, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIALS, BUT NOT INCLUDING THOSE WITH HEADS OF COPPER: | |  |  |  |
| 73.31.1 | - Horse-shoe nails | |  | 2% | DC: Free |
| 73.31.2 | - Drawing pins | |  |  |  |
| To 25 February 1984 | |  | 40% | DC (except CHIN and TAIW): Free |
|  | CHIN and TAIW: 25% |
| From 26 February 1984 To 25 February 1985 | |  | 30% | DC (except CHIN and TAIW): Free |
|  | CHIN and TAIW: 25% |
| From 26 February 1985 | |  | 20% | DC (except CHIN and TAIW): Free |
| 73.31.9 | - Other | |  |  |  |
| To 25 February 1984 | |  | 30% | DC: Free |
|  | CAN: 20% |
| From 26 February 1984 to 25 February 1985 | |  | 25% | DC: Free |
|  | CAN: 20% |
| From 26 February 1985 | |  | 20% | DC: Free |
| 73.32 | \* BOLTS AND NUTS (INCLUDING BOLT ENDS AND SCREW STUDS), WHETHER OR NOT THREADED OR TAPPED, SCREWS (INCLUDING SCREW HOOKS AND SCREW RINGS), RIVETS, COTTERS, COTTER-PINS AND SIMILAR GOODS, OF IRON OR STEEL; WASHERS (INCLUDING SPRING WASHERS) OF IRON OR STEEL: | |  |  |  |
| 73.32.1 | - Goods, as follows:  (a) cotters and cotter-pins of a kind used solely or principally for affixing pedal cranks to bicycles and auto-cycles;  (b) screw hooks; or  (c) screw rings | |  | 2% | DC: Free |
| 73.32.2 | - Goods, as follows:  (a) goods for use as original components in the assembly or manufacture of—  (i) vehicles of a kind falling within 87.01.31, 87.02 or 87.03; or  (ii) trailers for articulated vehicles of a kind falling within 87.14.19;  (b) bolts, not being expansion bolts, as follows:  (i) hexagon head bolts, other than high tensile, of 10 mm diameter or less;  (ii) hexagon head bolts, other than high tensile, of more than 20 mm diameter; | |  | 25% | DC (except HONG and TAIW): 10% |
|  | CAN: 17.5% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
|  | (iii) high tensile bolts, other than cup square, of more than 20 mm diameter;  (iv) U-bolts and shackle bolts | |  |  |  |
| 73.32.9 | - Other | |  | 25% | DC (except HONG and TAIW): 10% |
| 73.33 | \* NEEDLES FOR HAND SEWING (INCLUDING EMBROIDERY), HAND CARPET NEEDLES AND HAND KNITTING NEEDLES, BODKINS, CROCHET HOOKS, AND THE LIKE, AND EMBROIDERY STILETTOS, OF IRON OR STEEL | |  | 2% | DC: Free |
| 73.34 | \* PINS (OTHER THAN HATPINS AND OTHER ORNAMENTAL PINS AND DRAWING PINS), HAIRPINS, CURLING GRIPS AND THE LIKE, OF IRON OR STEEL: | |  |  |  |
| 73.34.1 | - Bobby pins | |  | 20% | FI: Free |
|  | DC: 10% |
| 73.34.9 | - Other | |  | 2% | DC: Free |
| 73.35 | \* SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL: | |  |  |  |
| 73.35.1 | - For use in vehicles: | |  |  |  |
| 73.35.1 1 | - - Goods, not being goods for use with internal combustion piston engines | |  |  |  |
| To 25 February 1985 | |  | 25% | DC: Free |
|  | CAN: 18% |
| From 26 February 1985 | |  | 25% | DC: Free |
| 73.35.12 | - - Goods, NSA, not being goods for use with fuel injection equipment, suitable for use with internal combustion piston engines of a kind commonly used with vehicles of a kind falling within 87.01.31, 87.02 or 87.03 | |  |  |  |
| To 25 February 1985 | |  | 25% | DC: Free |
|  | CAN: 18% |
| From 26 February 1985 | |  | 25% | DC: Free |
| 73.35.19 | - - Other | |  | 25% | DC: Free |
| 73.35.9 | - Other | |  |  |  |
| To 25 February 1984 | |  | 40% | DC: Free |
| From 26 February 1984 To 25 February 1985 | |  | 30% | DC: Free |
| From 26 February 1985 | |  | 25% | DC: Free |
| 73.36 | \* STOVES (INCLUDING STOVES WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), RANGES, COOKERS, GRATES, FIRES AND OTHER SPACE HEATERS, GAS-RINGS, PLATE WARMERS WITH BURNERS, WASH BOILERS WITH GRATES OR OTHER HEATING ELEMENTS, AND SIMILAR EQUIPMENT, OF A KIND USED FOR DOMESTIC PURPOSES, NOT ELECTRICALLY OPERATED, AND PARTS THEREFOR, OF IRON OR STEEL: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 73.36.1 | - Goods, as follows, and parts therefor:  (a) cooking appliances, not being oil or spirit fired, of a kind ordinarily used on a stand, work bench, table or like support, each appliance having a weight (excluding the weight of any external fuel cylinder) not exceeding 20 kg;  (b) space heaters, other than oil or spirit fired portable space heaters;  (c) other gas fired goods | |  | 25% | FI: Free |
|  | DC: 10% |
| 73.36.9 | - Other | |  | 2% | DC: Free |
| 73.37 | \* BOILERS (OTHER THAN BOILERS FALLING WITHIN 84.01) AND RADIATORS, FOR CENTRAL HEATING NOT ELECTRICALLY HEATED, AND PARTS THEREFOR, OF IRON OR STEEL; AIR HEATERS AND HOT AIR DISTRIBUTORS (INCLUDING THOSE WHICH CAN ALSO DISTRIBUTE COOL OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREFOR, OF IRON OR STEEL | |  | 20% | DC: Free |
| 73.38 | \* GOODS OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES, SANITARY WARE FOR INDOOR USE, AND PARTS THEREFOR, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING AND POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL: | |  |  |  |
| 73.38.1 | - Goods, as follows:  (a) kettles, saucepans and oval boilers, of cast iron (whether tinned or plain);  (b) sewing machine bobbins;  (c) soda water syphons and parts therefor | |  | 6% | DC: Free |
|  | CAN: Free |
| 73.38.2 | - Smoking requisites | |  | 20% | DC: 15% |
|  | CAN: 15% |
| 73.38.3 | - Goods, as follows:  (a) furniture and parts therefor, NSA;  (b) stationery and parts therefor | |  | 30% | DC: 20% |
|  | CAN: 13% |
| 73.38.4 | - Kitchenware, NSA, manufactured from tinned plate | |  | 37%; or, if higher, 3%, and $0.178/doz | DC: 23% |
|  | CAN: 17%, or, if higher, $0.056/doz |
| 73.38.5 | - Goods, as follows:  (a) kitchenware, NSA, manufactured of wire, plated metal, or a combination of such materials, with handles of any material or without handles;  (b) soap racks;  (c) stove toasters | |  | 34%, or, if higher, $0.178/doz | DC: 20% |
| 73.38.6 | - Goods, as follows:  (a) hollow-ware and tableware, of stainless steel, of a kind used for preparing, conserving or serving food or drink;  (b) plated tableware | |  | 30% | DC: 20% |
|  | CAN: 19% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 73.38.7 | - Goods, as follows:  (a) pot scourers and scouring and polishing pads, gloves and the like;  (b) wool | |  | 34% | DC: 10% |
|  | CAN: 17% |
| 73.38.9 | - Other | |  | 41% | DC: 25% |
|  | CAN: 19% |
| 73.39 |  | |  |  |  |
| 73.40 | \* OTHER GOODS MADE OF IRON OR STEEL: | |  |  |  |
| 73.40.1 | - Goods, as follows:  (a) furniture and parts therefor, not being goods of 73.40.5;  (b) machine belt fasteners;  (c) stationery and parts therefor;  (d) travel goods, handbags, wallets, vanity compacts and similar goods and parts therefor;  (e) turnbuckles and parts therefor | |  | 25% | DC: 20% |
|  | CAN: 15% |
| 73.40.2 | - Balls for ball mills | |  | 15% | DC: 10% |
| 73.40.3 | - Balls for bearings | |  | 15% | DC: Free |
| 73.40.4 | - Goods, as follows:  (a) rods for rod mills;  (b) toolmakers’ die block blanks | |  | 2% | DC: Free |
| 73.40.5 | - Wedged wires and wedged bars, as used in the manufacture of screens and sieves | |  | 6% | DC: Free |
| 73.40.6 | - Smoking requisites | |  | 20% | DC: 15% |
|  | CAN: 15% |
| 73.40.7 | - Parts or fittings of a kind used solely or principally in ships, boats or other vessels | |  | 21% | DC: 15% |
|  | CAN: 14% |
| 73.40.8 | - Boxes, casks, cans, drums, reservoirs, tanks, vats and similar containers | |  | 30% | DC: 15% |
|  | CAN: 20% |
| 73.40.9 | - Other: | |  |  |  |
| 73.40.91 | - - Hose clips | |  | 41% | DC: 15% |
|  | CAN: 21% |
| 73.40.99 | - - Other | |  | 41% | DC: 15% |

**CHAPTER** **74**

COPPER AND ARTICLES THEREOF

CHAPTER NOTES

1. In 74.02, “master alloys” means alloys (other than copper phosphide (phosphor copper) containing more than 8% by weight of phosphorous) containing with other alloy elements more than 10% by weight of copper, being alloys that are not usefully malleable and that are commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

2. Copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus falls within 28.55.

**SCHEDULE 3**—continued

3. (1) A reference in this Chapter to wire shall be read as a reference to rolled, extruded or drawn products of solid section of any cross-sectional shape of which no cross-sectional dimension exceeds 6 mm.

(2) Subject to sub-note (3), in this Chapter, a reference to wrought bars, rods, angles, shapes and sections shall be read as a reference to—

(a) rolled, extruded, drawn or forged products of solid section; or

(b) cast or sintered products that have been subsequently worked after production (otherwise than by simple trimming or de-scaling), that have not assumed the character of articles or products falling within any other item in this Chapter,

of which the maximum cross-sectional dimension exceeds 6 mm and that, if flat, have a thickness exceeding one-tenth of the width;

(3) In this Chapter, wire-bars and billets having ends tapered or otherwise worked simply to facilitate entry into machines for converting into wire-rod or tubes or other products fall within 74.01.

(4) A reference in this Chapter, to wrought plates, sheets and strip shall be read as a reference to flat-surfaced wrought products (whether coiled or not) of which—

(a) the maximum cross-sectional dimension exceeds 6 mm; and

(b) the thickness exceeds 0.15 mm but does not exceed one-tenth of the width, and such products that—

(c) have been cut to shape, perforated, corrugated, channelled, ribbed, polished or coated; and

(d) do not fall within any other item in this Chapter, fall within 74.04.

4. (1) Tubes, pipes and hollow bars that have been—

(a) polished or coated; or

(b) bent, coiled, threaded, drilled, waisted, cone-shaped, finned or otherwise shaped or worked,

fall within 74.07.

(2) Tube and pipe fittings that have been treated in a manner referred to in sub-note (1) fall within 74.08.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 74.01 | \* COPPER MATTE; UNWROUGHT COPPER (WHETHER REFINED OR NOT); COPPER WASTE AND SCRAP: | |  |  |  |
| 74.01.1 | - Copper alloys, as follows:  (a) brazing or soldering alloys;  (b) containing lead or antimony or both, being Babbits or other bearing alloys | |  | 10% |  |
| 74.01.9 | - Other | |  | 2% | DC: Free |
| 74.02 | \* MASTER ALLOYS | |  | 2% | DC: Free |
| 74.03 | \* WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF COPPER; COPPER WIRE | |  | 10% | DC: Free |
| 74.04 | \* WROUGHT PLATES, SHEETS AND STRIP, OF COPPER | |  | 10% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 74.05 | \* COPPER FOIL (WHETHER OR NOT EMBOSSED, CUT TO SHAPE, PERFORATED, COATED, PRINTED, OR BACKED WITH PAPER OR OTHER REINFORCING MATERIAL), OF A THICKNESS (EXCLUDING ANY. BACKING) NOT EXCEEDING 0.15 mm | |  | 10% | DC: Free |
| 74.06 | \* COPPER POWDERS AND FLAKES | |  | 2% | DC: Free |
| 74.07 | \* TUBES AND PIPES AND BLANKS THEREFOR, OF COPPER; HOLLOW BARS OF COPPER | |  | 10% | DC: Free |
| 74.08 | \* TUBE AND PIPE FITTINGS (INCLUDING JOINTS, ELBOWS, SOCKETS AND FLANGES), OF COPPER | |  | 20% | DC: 10% |
| 74.09 |  | |  |  |  |
| 74.10 | \* STRANDED WIRE, CABLES, CORDAGE, ROPES, PLAITED BANDS AND THE LIKE, OF COPPER WIRE, OTHER THAN INSULATED ELECTRIC WIRES AND CABLES | |  | 5%, and $75/t | DC: Free |
| 74.11 | \* GAUZE, CLOTH, GRILL, NETTING, FENCING, REINFORCING FABRIC AND SIMILAR MATERIALS (INCLUDING ENDLESS BANDS), OF COPPER WIRE; EXPANDED METAL, OF COPPER: | |  |  |  |
| 74.11.1 | - Woven wire: | |  |  |  |
| 74.11.11 | - - Woven wire for paper-making machinery | |  | 25% | DC: Free |
|  | CAN: 17% |
| 74.11.19 | - - Other | |  | 25% | DC: Free |
| 74.11.2 | - Expanded metal | |  | 10% | DC: Free |
| 74.11.9 | - Other | |  | 15% | DC: Free |
| 74.12 |  | |  |  |  |
| 74.13 |  | |  |  |  |
| 74.14 |  | |  |  |  |
| 74.15 | \* NAILS, TACKS, STAPLES, HOOK-NAILS, SPIKED CRAMPS, STUDS, SPIKES AND DRAWING PINS, OF COPPER, OR OF IRON OR STEEL WITH HEADS OF COPPER; BOLTS AND NUTS (INCLUDING BOLT ENDS AND SCREW STUDS), WHETHER OR NOT THREADED OR TAPPED, SCREWS (INCLUDING SCREW HOOKS AND SCREW RINGS), RIVETS, COTTERS, COTTER-PINS AND SIMILAR GOODS, OF COPPER; WASHERS (INCLUDING SPRING WASHERS) OF COPPER: | |  |  |  |
| 74.15.1 | - Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins | |  |  |  |
| To 25 February 1984 | |  | 30% | DC: Free |
| From 26 February 1984 To 25 February 1985 | |  | 25% | DC: Free |
| From 26 February 1985 | |  | 20% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 74.15.9 | - Other | |  | 25% | DC (except HONG and TAIW): 15% |
| 74.16 | \* SPRINGS, OF COPPER | |  |  |  |
| To 25 February 1984 | |  | 30% | DC: Free |
| From 26 February 1984 | |  | 25% | DC: Free |
| 74.17 | \* COOKING AND HEATING APPARATUS OF A KIND USED FOR DOMESTIC PURPOSES, NOT ELECTRICALLY OPERATED, AND PARTS THEREFOR, OF COPPER: | |  |  |  |
| 74.17.1 | - Goods, as follows, and parts therefor:  (a) space heaters, other than oil or spirit fired portable space heaters;  (b) other gas fired goods | |  | 25% | FI: Free |
|  | DC: 10% |
| 74.17.9 | - Other | |  | 2% | DC: Free |
| 74.18 | \* OTHER GOODS OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES, SANITARY WARE FOR INDOOR USE, AND PARTS THEREFOR, OF COPPER: | |  |  |  |
| 74.18.1 | - Goods of copper alloy, in which the alloy contains more than 10% by weight of nickel | |  | 30%, less $0.005/kg | DC: Free |
|  | CAN: 22.5%, less $0.005/kg |
| 74.18.2 | - Goods, NSA, as follows:  (a) dish, pot, pan or plate washers;  (b) kitchenware manufactured of wire, plated metal, or a combination of such materials, with handles of any material or without handles;  (c) plated tableware;  (d) smoking requisites: | |  |  |  |
| 74.18.21 | - - Smoking requisites | |  | 15% |  |
| 74.18.29 | - - Other | |  | 30% | DC: 15% |
|  | CAN: 17% |
| 74.18.9 | - Other | |  | 30% | DC: 15% |
|  | CAN: 21% |
| 74.19 | \* OTHER GOODS MADE OF COPPER: | |  |  |  |
| 74.19.1 | - Sprinkler heads for fire-extinguisher systems | |  | 28% | DC: 10% |
|  | CAN: 13% |
| 74.19.2 | - Goods of copper alloy, in which the alloy contains more than 10% by weight of nickel | |  | 30%, less $0.005/kg | DC: Free |
|  | CAN: 22.5%, less $0.005/kg |
| 74.19.3 | - Goods, NSA, as follows:  (a) curling grips and the like;  (b) pins;  (c) smoking requisites and parts therefor: | |  |  |  |
| 74.19.31 | - - Pins, not being bobby pins or ordinary pins with solid metal heads | |  | 2% | DC: Free |
| 74.19.32 | - - Brush roll hair curlers | |  | 25% | DC: 15% |
| 74.19.39 | - - Other: | |  |  |  |
| 74.19.391 | - - - Smoking requisites and parts therefor | |  | 15% |  |
| 74.19.399 | - - - Other | |  | 15% | DC: 10% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 74.19.4 | - Goods, NSA, as follows:  (a) chain and parts therefor;  (b) furniture and parts therefor;  (c) stationery and parts therefor;  (d) travel goods, handbags, wallets, vanity compacts and similar goods and parts therefor | |  | 30% | DC: 20% |
|  | CAN: 13% |
| 74.19.5 | - Goods, NSA, as follows:  (a) parts or fittings of a kind used solely or principally in ships, boats or other vessels;  (b) reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment: | |  |  |  |
| 74.19.51 | - - Parts or fittings of a kind used solely or principally in ships, boats or other vessels | |  | 21% | DC: 15% |
|  | CAN: 14% |
| 74.19.59 | - - Other | |  | 21% |  |
| 74.19.9 | - Other | |  | 35% | DC: 25% |
|  | CAN: 21% |

**CHAPTER 75**

NICKEL AND ARTICLES THEREOF

CHAPTER NOTES

1. (1) A reference in this Chapter to wire shall be read as a reference to rolled, extruded or drawn products of solid section of any cross-sectional shape of which no cross-sectional dimension exceeds 6 mm.

(2) A reference in this Chapter to wrought bars, rods, angles, shapes and sections shall be read as a reference to—

(a) rolled, extruded, drawn or forged products of solid section; and

(b) cast or sintered products that have been subsequently machined (otherwise than by simple trimming or de-scaling),

of which the maximum cross-sectional dimension exceeds 6 mm and that, if flat, have a thickness exceeding one-tenth of the width.

(3) A reference in this Chapter to wrought plates, sheets and strip shall be read as a reference to flat-surfaced wrought products (whether coiled or not) of which—

(a) the maximum cross-sectional dimension exceeds 6 mm; and

(b) the thickness exceeds 0.15 mm but does not exceed one-tenth of the width, and such products that—

(c) have been cut to shape, perforated, corrugated, channelled, ribbed, polished or coated; and

(d) do not fall within any other item in this Chapter, fall within 75.03.

(4) A reference in this Chapter to foil shall be read as a reference to products (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm.

2. Tubes, pipes, hollow bars and tube and pipe fittings that have been—

(a) polished or coated; or

(b) bent, coiled, threaded, drilled, waisted, cone-shaped, finned or otherwise shaped or worked,

fall within 75.04.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 75.01 | \* NICKEL MATTES, NICKEL SPEISS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY; UNWROUGHT NICKEL (OTHER THAN ELECTROPLATING ANODES); NICKEL WASTE AND SCRAP | |  | 2% | DC: Free |
| 75.02 | \* WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF NICKEL; NICKEL WIRE | |  | 2% | DC: Free |
| 75.03 | \* WROUGHT PLATES, SHEETS AND STRIP, OF NICKEL; NICKEL FOIL; NICKEL POWDERS AND FLAKES | |  | 2% | DC: Free |
| 75.04 | \* TUBES AND PIPES AND BLANKS THEREFOR, OF NICKEL; HOLLOW BARS, AND TUBE AND PIPE FITTINGS (INCLUDING JOINTS, ELBOWS, SOCKETS AND FLANGES), OF NICKEL: | |  |  |  |
| 75.04.1 | - Tube and pipe fittings (including joints, elbows, sockets and flanges) | |  | 20% | DC: Free |
| 75.04.9 | - Other | |  | 2% | DC: Free |
| 75.05 | \* ELECTRO-PLATING ANODES, OF NICKEL, WHETHER WROUGHT OR UNWROUGHT, INCLUDING THOSE PRODUCED BY ELECTROLYSIS | |  | 2% | DC: Free |
| 75.06 | \* OTHER GOODS MADE OF NICKEL | |  | 30%, less $0.005/kg | DC: Free |
|  | CAN: 22.5%, less $0.005/kg |

**CHAPTER 76**

ALUMINIUM AND ARTICLES THEREOF

CHAPTER NOTES

1. (1) A reference in this Chapter to wire shall be read as a reference to rolled, extruded or drawn products of solid section of any cross-sectional shape of which no cross-sectional dimension exceeds 6 mm.

(2) A reference in this Chapter to wrought bars, rods, angles, shapes and sections shall be read as a reference to—

(a) rolled, extruded, drawn or forged products of solid section; and

(b) cast or sintered products that have been subsequently machined (otherwise than by simple trimming or de-scaling),

of which the maximum cross-sectional dimension exceeds 6 mm and that, if flat, have a thickness exceeding one-tenth of the width.

(3) A reference in this Chapter to wrought plates, sheets and strip shall be read as a reference to flat-surfaced wrought products (whether coiled or not) of which—

(a) the maximum cross-sectional dimension exceeds 6 mm; and

(b) the thickness exceeds 0.20 mm but does not exceed one-tenth of the width,

and such products that—

(c) have been cut to shape, perforated, corrugated, channelled, ribbed, polished or coated; and

(d) do not fall within any other item in this Chapter,

fall within 76.03.

**SCHEDULE 3**—continued

2. (1) Tubes, pipes and hollow bars that have been—

(a) polished or coated; or

(b) bent, coiled, threaded, drilled, waisted, cone-shaped, finned or otherwise shaped or worked,

fall within 76.06.

(2) Tube and pipe fittings that have been treated in a manner referred to in sub-note (1) fall within 76.07.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General  rate | Special  rate |
| 76.01 | \* UNWROUGHT ALUMINIUM; ALUMINIUM WASTE AND SCRAP | |  | 2% | DC: Free |
|  | CAN: Free |
| 76.02 | \* WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF ALUMINIUM; ALUMINIUM WIRE | |  | 15% | DC: 5% |
| 76.03 | \* WROUGHT PLATES, SHEETS AND STRIP, OF ALUMINIUM | |  | 15% | DC: 5% |
| 76.04 | \* ALUMINIUM FOIL (WHETHER OR NOT EMBOSSED, CUT TO SHAPE, PERFORATED, COATED, PRINTED, OR BACKED WITH PAPER OR OTHER REINFORCING MATERIAL), OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.20 mm | |  | 20% | DC: 10% |
| 76.05 | \* ALUMINIUM POWDERS AND FLAKES | |  | 15% | DC: Free |
| 76.06 | \* TUBES AND PIPES AND BLANKS THEREFOR, OF ALUMINIUM; HOLLOW BARS OF ALUMINIUM | |  | 15% | DC: Free |
| 76.07 | \* TUBE AND PIPE FITTINGS, (INCLUDING JOINTS, ELBOWS, SOCKETS AND FLANGES), OF ALUMINIUM | |  | 20% | DC: 10% |
| 76.08 | \* STRUCTURES AND PARTS OF STRUCTURES, OF ALUMINIUM; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF ALUMINIUM | |  | 20% | FI: Free |
|  | DC: 10% |
|  | CAN: 13% |
| 76.09 | \* RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF ALUMINIUM, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT | |  | 20% | DC: 10% |
| 76.10 | \* CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID AND COLLAPSIBLE TUBULAR CONTAINERS), OF ALUMINIUM, OF A KIND COMMONLY USED FOR THE CONVEYANCE OR PACKING OF GOODS | |  | 20% | FI: Free |
|  | DC: 10% |
| 76.11 | \* CONTAINERS, OF ALUMINIUM, FOR COMPRESSED OR LIQUEFIED GAS | |  | 20% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 76.12 | \* STRANDED WIRE, CABLES, CORDAGE, ROPES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM WIRE, BUT EXCLUDING INSULATED ELECTRIC WIRES AND CABLES | |  | 15% | DC: 5% |
| 76.13 | .. | |  |  |  |
| 76.14 | .. | |  |  |  |
| 76.15 | \* GOODS OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES, SANITARY WARE FOR INDOOR USE, AND PARTS THEREFOR, OF ALUMINIUM: | |  |  |  |
| 76.15.1 | - Soda water syphons and parts therefor | |  | 2% | DC: Free |
| 76.15.9 | - Other | |  | 20% | FI: Free  DC (except HONG and TAIW): 10% |
| 76.16 | \* OTHER GOODS MADE OF ALUMINIUM: | |  |  |  |
| 76.16.1 | - Crochet hooks; pins | |  | 2% | DC: Free |
| 76.16.9 | - Other | |  | 20% | DC: 5% |

**CHAPTER 77**

MAGNESIUM AND BERYLLIUM, AND ARTICLES THEREOF

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 77.01 | \* UNWROUGHT MAGNESIUM; MAGNESIUM WASTE (EXCLUDING SHAVINGS OF UNIFORM SIZE) AND SCRAP | |  | 2% | DC: Free |
| 77.02 | \* WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF MAGNESIUM; MAGNESIUM WIRE; WROUGHT PLATES, SHEETS AND STRIP, OF MAGNESIUM; MAGNESIUM FOIL; RASPINGS AND SHAVINGS OF UNIFORM SIZE, POWDERS AND FLAKES, OF MAGNESIUM; TUBES AND PIPES AND BLANKS THEREFOR, OF MAGNESIUM; HOLLOW BARS OF MAGNESIUM; OTHER GOODS MADE OF MAGNESIUM: | |  |  |  |
| 77.02.1 | - Goods, as follows:  (a) bars, rods, angles, shapes and sections;  (b) foil;  (c) hollow bars;  (d) plates, sheets and strip;  (e) raspings, shavings, powders and flakes; (f) tubes and pipes and blanks therefor; (g) wire | |  | 2% | DC: Free |
| 77.02.9 | - Other | |  | 21% | CAN: 11% |
| 77.03 | .. | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 77.04 | \* BERYLLIUM, UNWROUGHT OR WROUGHT, AND GOODS MADE OF BERYLLIUM | |  | 2% | DC: Free |

**CHAPTER 78**

LEAD AND ARTICLES THEREOF

CHAPTER NOTES

1. (1) A reference in this Chapter to wire shall be read as a reference to rolled, extruded or drawn products of solid section of any cross-sectional shape of which no cross-sectional dimension exceeds 6 mm.

(2) A reference in this Chapter to wrought bars, rods, angles, shapes and sections shall be read as a reference to—

(a) rolled, extruded, drawn or forged products of solid section; or

(b) cast or sintered products that have been subsequently machined (otherwise than by simple trimming or de-scaling),

of which the maximum cross-sectional dimension exceeds 6 mm and that, if flat, have a thickness exceeding one-tenth of the width.

(3) A reference in this Chapter to wrought plates, sheets and strip shall be read as a reference to flat-surfaced wrought products (whether coiled or not) of which—

(a) the maximum cross-sectional dimension exceeds 6 mm;

(b) the thickness does not exceed one-tenth of the width; and

(c) the weight exceeds 1 700 g/m2, and such products that—

(d) have been cut to shape, perforated, corrugated, channelled, ribbed, polished or coated; and

(e) do not fall within any other item in this Chapter, fall within 78.03.

2. Tubes, pipes and hollow bars and tube and pipe fittings, that have been—

(a) polished or coated; or

(b) bent, coiled, threaded, drilled, waisted, cone-shaped, finned or otherwise shaped or worked, fall within 78.05.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 78.01 | \* UNWROUGHT LEAD (INCLUDING ARGENTIFEROUS LEAD); LEAD WASTE AND SCRAP | |  | 2% | DC: Free |
| 78.02 | \* WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF LEAD; LEAD WIRE | |  | 2% | DC: Free |
| 78.03 | \* WROUGHT PLATES, SHEETS AND STRIP, OF LEAD | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 78.04 | \* LEAD FOIL (WHETHER OR NOT EMBOSSED, CUT TO SHAPE, PERFORATED, COATED, PRINTED, OR BACKED WITH PAPER OR OTHER REINFORCING MATERIAL), OF A WEIGHT (EXCLUDING ANY BACKING) NOT EXCEEDING 1 700 g/m2; LEAD POWDERS AND FLAKES | |  | 2% | DC: Free |
| 78.05 | \* TUBES AND PIPES AND BLANKS THEREFOR, OF LEAD; HOLLOW BARS, AND TUBE AND PIPE FITTINGS (INCLUDING JOINTS, ELBOWS, SOCKETS, FLANGES AND S-BENDS), OF LEAD | |  | 2% | DC: Free |
| 78.06 | \* OTHER GOODS MADE OF LEAD | |  | 21% | .. |

**CHAPTER 79**

ZINC AND ARTICLES THEREOF

CHAPTER NOTES

1. (1) A reference in this Chapter to wire shall be read as a reference to rolled, extruded or drawn products of solid section of any cross-sectional shape of which no cross-sectional dimension exceeds 6 mm.

(2) A reference in this Chapter to wrought bars, rods, angles, shapes and sections shall be read as a reference to—

(a) rolled, extruded, drawn or forged products of solid section; or

(b) cast or sintered products that have been subsequently machined (otherwise than by simple trimming or de-scaling),

of which the maximum cross-sectional dimension exceeds 6 mm and that, if flat, have a thickness exceeding one-tenth of the width.

(3) A reference in this Chapter to wrought plates, sheets and strip shall be read as a reference to flat-surfaced wrought products (whether coiled or not) of which—

(a) the maximum cross-sectional dimension exceeds 6 mm; and

(b) the thickness exceeds 0.15 mm but does not exceed one-tenth of the width, and such products that—

(c) have been cut to shape, perforated, corrugated, channelled, ribbed, polished or coated; and

(d) do not fall within any other item in this Chapter, fall within 79.03.

(4) A reference in this Chapter to foil shall be read as a reference to products (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm.

2. Tubes, pipes and hollow bars, and tube and pipe fittings, that have been—

(a) polished or coated; or

(b) bent, coiled, threaded, drilled, waisted, cone-shaped, finned or otherwise shaped or worked, fall within 79.04.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 79.01 | \* UNWROUGHT ZINC; ZINC WASTE AND SCRAP | |  | Free |  |
| 79.02 | \* WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF ZINC; ZINC WIRE | |  | 2% | DC: Free |
| 79.03 | \* WROUGHT PLATES, SHEETS AND STRIP, OF ZINC; ZINC FOIL; ZINC POWDERS AND FLAKES: | |  |  |  |
| 79.03.1 | - Zinc dust | |  | 10% | DC: Free |
| 79.03.9 | - Other | |  | 2% | DC: Free |
| 79.04 | \* TUBES AND PIPES AND BLANKS THEREFOR, OF ZINC; HOLLOW BARS, AND TUBE AND PIPE FITTINGS (INCLUDING JOINTS, ELBOWS, SOCKETS AND FLANGES), OF ZINC | |  | Free |  |
| 79.05 |  | |  |  |  |
| 79.06 | \* OTHER GOODS MADE OF ZINC: | |  |  |  |
| 79.06.1 | - Drill bit stands | |  | 41% | DC: 25%  CAN: 21% |
| 79.06.2 | - Gutters, roof-capping, skylight frames and other fabricated building components | |  | 21% |  |
| 79.06.9 | - Other | |  | 30% | DC: 25%  CAN: 21% |

**CHAPTER 80**

TIN AND ARTICLES THEREOF

CHAPTER NOTES

1. (1) A reference in this Chapter to wire shall be read as a reference to rolled, extruded or drawn products of solid section of any cross-sectional shape of which no cross-sectional dimension exceeds 6 mm.

(2) A reference in this Chapter to wrought bars, rods, angles, shapes and sections shall be read as a reference to—

(a) rolled, extruded, drawn or forged products of solid section; and

(b) cast or sintered products that have been subsequently machined (otherwise than by simple trimming or de-scaling),

of which the maximum cross-sectional dimension exceeds 6 mm and that, if flat, have a thickness exceeding one-tenth of the width.

(3) A reference in this Chapter to wrought plates, sheets and strip shall be read as a reference to flat-surfaced wrought products (whether coiled or not) of which—

(a) the maximum cross-sectional dimension exceeds 6 mm;

(b) the thickness does not exceed one-tenth of the width; and

(c) the weight exceeds 1 kg/m2,

and such products that—

(d) have been cut to shape, perforated, corrugated, channelled, ribbed, polished or coated; and

(e) do not fall within any other item in this Chapter, fall within 80.03.

2. Tubes, pipes and hollow bars, and tube and pipe fittings, that have been:

(a) polished or coated; or

**SCHEDULE 3**—continued

(b) bent, coiled, threaded, drilled, waisted, cone-shaped, finned or otherwise shaped or worked, fall within 80.05.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 80.01 | \* UNWROUGHT TIN; TIN WASTE AND SCRAP | |  | 2% | DC: Free |
| 80.02 | \* WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF TIN; TIN WIRE | |  | 2% | DC. Free |
| 80.03 | \* WROUGHT PLATES, SHEETS AND STRIP, OF TIN | |  | 2% | DC: Free |
| 80.04 | \* TIN FOIL (WHETHER OR NOT EMBOSSED, CUT TO SHAPE, PERFORATED, COATED, PRINTED, OR BACKED WITH PAPER OR OTHER REINFORCING MATERIAL), OF A WEIGHT (EXCLUDING ANY BACKING) NOT EXCEEDING 1 kg/m2; TIN POWDERS AND FLAKES | |  | 2% | DC: Free |
| 80.05 | \* TUBES AND PIPES AND BLANKS THEREFOR, OF TIN; HOLLOW BARS, AND TUBE AND PIPE FITTINGS (INCLUDING JOINTS, ELBOWS, SOCKETS AND FLANGES), OF TIN | |  | Free | .. |
| 80.06 | \* OTHER GOODS MADE OF TIN: | |  |  |  |
| 80.06.1 | - Collapsible tubes, of a kind used for packing dentifrices, colours and other products | |  | 41% | DC: Free  CAN: 21% |
| 80.06.9 | - Other | |  | 30% | DC: Free  CAN: 21% |

**CHAPTER 81**

OTHER BASE METALS EMPLOYED IN METALLURGY AND ARTICLES THEREOF

CHAPTER NOTES

1. In 81.04, “other base metals” means antimony, bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, thorium, thallium, titanium, uranium depleted in U235, vanadium and zirconium.

2. Cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy fall within 81.04.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 81.01 | \* TUNGSTEN, UNWROUGHT OR WROUGHT, AND GOODS MADE THEREOF | |  | 2% | DC: Free |
| 81.02 | \* MOLYBDENUM, UNWROUGHT OR WROUGHT, AND GOODS MADE THEREOF | |  | 2% | DC: Free |
| 81.03 | \* TANTALUM, UNWROUGHT OR WROUGHT, AND GOODS MADE THEREOF | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 81.04 | \* OTHER BASE METALS, UNWROUGHT OR WROUGHT, AND GOODS MADE THEREOF; CERMETS, UNWROUGHT OR WROUGHT, AND GOODS MADE THEREOF | |  | 2% | DC: Free |

**CHAPTER 82**

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

CHAPTER NOTES

1. Subject to notes 2 and 3, only the following goods fall within this Chapter:

(a) blow lamps, portable forges, grinding wheels with frameworks and manicure and chiropody sets;

(b) goods described in 82.07 and 82.15;

(c) goods with a blade, working edge, working surface or other working part of:

(i) base metal;

(ii) metal carbides;

(iii) precious or semi-precious stones (whether natural, synthetic or reconstructed) on a support of base metal; or

(iv) abrasive materials on a support of base metal having cutting teeth, flutes, grooves, or the like, of base metal, that retain their identity and function after the application of the abrasive.

2. For the purposes of this Schedule, parts of base metal for goods falling within an item in this Chapter shall be treated as if they were the goods for which they are parts unless the contrary intention appears or they are—

(a) parts for general use as defined in note 2 to Division 15;

(b) parts of a kind described in an item in this Chapter; or

(c) tool holders falling within 84.48.

3. Where goods falling within this Chapter are imported with cases, boxes or similar containers, being cases, boxes or containers in which the goods are normally sold, the cases, boxes or containers shall, for the purposes of this Schedule, be treated as forming part of the goods.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 82.01 | \* HAND TOOLS, AS FOLLOWS: SPADES, SHOVELS, PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SCYTHES, SICKLES, HAY KNIVES, GRASS SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY: | |  |  |
| 82.01.1 | - Shears | | 15% | DC: Free |
| 82.01.9 | - Other | | 20% | FI: Free  DC: 15% |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 82.02 | \* SAWS (NON-MECHANICAL) AND BLADES FOR HAND OR MACHINE SAWS (INCLUDING TOOTHLESS SAW BLADES): | |  |  |
| 82.02.1 | - Saw chain (chain for chain saws) | | Free | .. |
| 82.02.2 | - Goods, as follows:  (a) frame saws, not being hack saws;  (b) hack saw blades, of high speed steel, for non-mechanical saws | | 20% | DC: 10%  CAN: 12% |
| 82.02.9 | - Other | | 20% | DC: 10% |
| 82.03 | \* HAND TOOLS, AS FOLLOWS: PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, TINMEN’S SNIPS, BOLT CROPPERS AND THE LIKE; PERFORATING PUNCHES; PIPE CUTTERS; SPANNERS; WRENCHES (NOT INCLUDING TAP WRENCHES); FILES; RASPS: | |  |  |
| 82.03.1 | - Bolt croppers | | 2% | DC: Free |
| 82.03.2 | - Spanners and wrenches | | 25% | DC (except TAIW): 15% |
| 82.03.3 | - Files and rasps: | |  |  |
| 82.03.31 | - - Goods, as follows:  (a) ampoule files;  (b) etched steel plate abraders;  (c) milled tooth or mill cut files;  (d) planer rasps;  (e) round blunt chain saw files | | 30% | DC (except INIA): 20% |
| 82.03.39 | - - Other | | 30% | DC (except INIA): 20%  CAN: 22% |
| 82.03.9 | - Other | | 20% | DC: 10% |
| 82.04 | \* HAND TOOLS (INCLUDING GLAZIERS’ DIAMONDS) NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER; BLOW LAMPS, ANVILS; VICES AND CLAMPS, OTHER THAN ACCESSORIES FOR, AND PARTS FOR, MACHINE TOOLS; PORTABLE FORGES; GRINDING WHEELS WITH FRAMEWORKS (WHETHER HAND OR PEDAL OPERATED): | |  |  |
| 82.04.1 | - Goods, as follows:  (a) chisels, coopers’, wood carving or wood turning;  (b) planes, woodworking, with bodies other than of metal | | 2% | DC: Free |
| 82.04.2 | - Goods, as follows:  (a) load binders;  (b) hand tools for splicing cables | | 20% | DC: 10% CAN: 12% |
| 82.04.3 | - Vices | | 20% | DC (except TAIW): 10% |
| 82.04.4 | - Trowels | |  |  |
|  | To 25 February 1983 | | 26% | DC: 10% |
|  | From 26 February 1983 | | 20% | DC: 10% |
| 82.04.9 | - Other | | 20% | DC: 10% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 82.05 | \* INTERCHANGEABLE TOOLS FOR HAND TOOLS, FOR MACHINE TOOLS OR FOR POWER-OPERATED HAND TOOLS (INCLUDING SUCH TOOLS FOR PRESSING, STAMPING, DRILLING, TAPPING, THREADING, BORING, BROACHING, MILLING, CUTTING, TURNING, DRESSING, MORTICING OR SCREW DRIVING), INCLUDING DIES FOR WIRE DRAWING, EXTRUSION DIES FOR METAL, AND ROCK DRILLING BITS: | |  |  |  |
| 82.05.1 | - Goods, as follows:  (a) rock drill bits;  (b) tools being integral steels for rock drills | |  | 15% | DC: Free  CAN: 9% |
| 82.05.2 | - Goods, as follows:  (a) wholly or partly of cemented carbides, as follows:  (i) dies;  (ii) tools for working metal, metal carbides, wood, masonry or glass;  (b) not being wholly or partly of cemented carbides, as follows:  (i) dies for drop forging, metal extrusion or wire drawing;  (ii) dies and punches for cold pressing and stamping metal in planar form;  (iii) hole saws;  (iv) punching dies and punches for perforating and cutting | |  | 20% | DC: 10% |
| 82.05.3 | - Goods, NSA, not being wholly or partly of cemented carbides and not being bodies without tool-tips, plates, sticks or the like, as follows:  (a) boring or drilling bits, woodworking;  (b) router bits or router cutters, woodworking; or  (c) tools and dies for working metals or metal carbides | |  |  |  |
|  | To 25 February 1984 | |  | 26% | DC: 10% |
|  | From 26 February 1984 | |  | 20% | DC: 10% |
| 82.05.4 | - Socket spanners | |  | 25% | DC (except TAIW): 15% |
| 82.05.5 | - Furnace tapping steels | |  | 6% | DC: Free  CAN: Free |
| 82.05.9 | - Other | |  | 2% | DC: Free |
| 82.06 | \* KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES: | |  |  |  |
| 82.06.1 | - Of a kind used solely or principally with machine tools for working metals or metal carbides | |  |  |  |
|  | To 25 February 1984 | |  | 30% | DC: 10% |
|  | From 26 February 1984 | |  | 25% | DC: 10% |
| 82.06.2 | - Wholly or partly of cemented carbides, NSA | |  | 25% | DC: 10% |
| 82.06.3 | - Goods, NSA, as follows:  (a) band knives for leather splitting machines;  (b) cutting and creasing rules specially designed for use in paper box or carton making machinery; | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
|  | (c) cylindrical knives for coir mat clipping and shearing machines;  (d) for incorporation in agricultural machines | |  |  |  |
| 82.06.9 | - Other  To 25 February 1984  From 26 February 1984 | |  | 34%  25% | DC: 15%  DC: 15% |
| 82.07 | \* TOOL-TIPS AND PLATES, STICKS AND THE LIKE FOR TOOL-TIPS, UNMOUNTED, OF SINTERED METAL CARBIDES: | |  |  |  |
| 82.07.1 | - Goods, as follows:  (a) clamp on or disposable type tool-tips;  (b) plates, sticks and the like for tool-tips | |  | 20% | DC: Free  CAN: 12% |
| 82.07.9 | - Other | |  | 20% | DC: Free |
| 82.08 | \* COFFEE-MILLS, MINCERS, JUICE-EXTRACTORS AND OTHER MECHANICAL APPLIANCES, OF A WEIGHT NOT EXCEEDING 10 kg, OF A KIND USED FOR DOMESTIC PURPOSES IN THE PREPARATION, SERVING OR CONDITIONING OF FOOD OR DRINK: | |  |  |  |
| 82.08.1 | - Hand-operated food mincers and choppers including macaroni and spaghetti cutters and the like | |  | 2% | DC: Free |
| 82.08.9 | - Other | |  | 25% | DC: 10% |
| 82.09 | \* KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES FALLING WITHIN 82.06, AND BLADES THEREFOR: | |  |  |  |
| 82.09.1 | - Goods, as follows, and blades therefor:  (a) butchers’ and slaughtermen’s knives; or  (b) knives of a kind used at the table or in the kitchen  To 25 February 1984  From 26 February 1984 | |  | 30%  20% | DC: 10%  DC: 10% |
| 82.09.9 | - Other | |  | 6% | DC: Free |
| 82.10 |  | |  |  |  |
| 82.11 | \* RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS, WHETHER OR NOT IN STRIPS); BLADES AND HEADS FOR ELECTRIC SHAVERS: | |  |  |  |
| 82.11.1 | - Blades and heads for electric shavers | |  | 25% | DC: 10% |
| 82.11.2 | - Double-edged safety razor blades | |  | 10% | FI: Free |
| 82.11.9 | - Other | |  | 2% | DC: Free |
| 82.12 | \* SCISSORS (INCLUDING TAILORS’ SHEARS), AND BLADES THEREFOR | |  | 2% | DC: Free |
| 82.13 | \* OTHER ARTICLES OF CUTLERY (INCLUDING SECATEURS, HAIR CLIPPERS, BUTCHERS’ CLEAVERS AND PAPER KNIVES); MANICURE AND CHIROPODY SETS AND APPLIANCES (INCLUDING NAIL FILES); CUTTING PLATES FOR ELECTRIC HAIR CLIPPERS: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 |  | Column 4 |
| Reference no. | Goods |  |  | General rate |  | Special rate |
| 82.13.1 | - Secateurs | |  | 15% |  | DC: Free |
| 82.13.9 | - Other | |  | 2% |  | DC: Free |
| 82.14 | \* SPOONS, FORKS, FISH-EATERS, BUTTER KNIVES, LADLES, AND SIMILAR KITCHEN OR TABLEWARE  To 25 February 1984  From 26 February 1984 | |  | 30%  20% |  | DC: 10%  DC: 10% |
| 82.15 | \* HANDLES OF BASE METAL FOR GOODS A KIND FALLING WITHIN 82.09, 82.13 OR 82.14 | |  | The rate of duty set out in this column in the tariff classification that would apply if the handles were goods of a kind with which they are suitable for use |  | DC: The rate of duty in relation to which ‘DC’ is specified set out in this column in the tariff classification that would apply if the handles were goods of a kind with which they are suitable for use |

**CHAPTER 83**

MISCELLANEOUS ARTICLES OF BASE METAL

CHAPTER NOTES

1. In this Chapter, a reference to parts for goods shall be read as not including a reference to goods of iron or steel falling within 73.25, 73.29, 73.31, 73.32 or 73.35 or to similar goods of other base metals.

2. Castors, having a load rating of 90 kg or less, comprising—

(a) a metal pintle, a metal base or a metal yoke; and

(b) wheels or balls of any materials, fall within 83.02.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 83.01 | \* LOCKS AND PADLOCKS (WHETHER KEY, COMBINATION, OR ELECTRICALLY OPERATED), AND PARTS THEREFOR, OF BASE METAL; FRAMES INCORPORATING LOCKS, FOR HANDBAGS, TRUNKS OR THE LIKE, AND PARTS FOR SUCH FRAMES, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING GOODS, OF BASE METAL: | |  |  |  |
| 83.01.1 | - Locks (whether with or without keys), and parts therefor, for use as original components in the assembly or manufacture of—  (a) vehicles of a kind falling within 87.01.31, 87.02 or 87.03; or  (b) trailers for articulated vehicles of a kind falling within 87.14.19 | |  | 26% | DC: 10%  CAN: 19% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 83.01.2 | - Mortice locks (whether with or without keys) and rim locks (whether with or without keys), and parts therefor, NSA | |  | 37.5% | DC: 20%  CAN: 17% |
| 83.01.3 | - Locks (whether with or without keys) and frames incorporating locks (whether with or without keys), of a kind commonly used in handbags, trunks and similar goods falling within 42.02, and parts therefor | |  | 13% | .. |
| 83.01.9 | - Other | |  | 41% | DC: 30%  CAN: 21% |
| 83.02 | \* BASE METAL FITTINGS AND MOUNTINGS SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CASKETS AND THE LIKE (INCLUDING AUTOMATIC DOOR CLOSERS); BASE METAL HAT-RACKS, HAT-PEGS, BRACKETS AND THE LIKE: | |  |  |  |
| 83.02.1 | - Goods, as follows:  (a) door closers, hydraulic or pneumatic;  (b) specially designed for coachwork | |  | 26% | DC: 10%  CAN: 19% |
| 83.02.9 | - Other | |  | 19% | DC: Free  CAN: 11% |
| 83.03 | \* ARMOURED OR REINFORCED SAFES, STRONG-BOXES, STRONG-ROOMS, STRONG-ROOM LININGS AND STRONG-ROOM DOORS, AND CASH AND DEED BOXES AND THE LIKE, OF BASE METAL: | |  |  |  |
| 83.03.1 | - Cash boxes, deed boxes and the like | |  | 44% | DC: 28%  CAN: 21% |
| 83.03.9 | - Other | |  | 21% | .. |
| 83.04 | \* FILING CABINETS, RACKS, SORTING BOXES, PAPER TRAYS, PAPER RESTS AND SIMILAR OFFICE EQUIPMENT, OF BASE METAL (OTHER THAN OFFICE FURNITURE FALLING WITHIN 94.03) | |  | 20% | DC: Free  CAN: 13% |
| 83.05 | \* FITTINGS FOR LOOSE-LEAF BINDERS, FOR FILES OR FOR STATIONERY BOOKS, OF BASE METAL; LETTER CLIPS, PAPER CLIPS, STAPLES, INDEXING TAGS, AND SIMILAR STATIONERY GOODS, OF BASE METAL: | |  |  |  |
| 83.05.1 | - Staples | |  | 28% | DC: Free  CAN: 9% |
| 83.05.9 | - Other | |  | 33% | DC (except HONG): 18%  CAN: 13% |
| 83.06 | \* STATUETTES AND OTHER ORNAMENTS OF A KIND USED INDOORS, OF BASE METAL; PHOTOGRAPH, PICTURE AND SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 83.06.1 | - Statuettes and other ornaments | |  | 32% | DC: Free  CAN: 21% |
| 83.06.2 | - Photograph, picture and similar frames | |  | 50% | DC: 32%  CAN: 25.5% |
| 83.06.3 | - Mirrors | |  | 43% | DC: 25%  CAN: 22.5% |
| 83.07 | \* LAMPS AND LIGHTING FITTINGS, OF BASE METAL, AND PARTS THEREFOR, OF BASE METAL (OTHER THAN GOODS FALLING WITHIN AN ITEM, OTHER THAN 85.22, IN CHAPTER 85): | |  |  |  |
| 83.07.1 | - Goods, as follows:  (a) ceiling roses;  (b) chandeliers, electroliers, pendant lamps, bracket lamps, wall lamps, standard lamps and table lamps, being electrical or gas appliances, and parts therefor: | |  |  |  |
| 83.07.11 | - - Standard lamps and table lamps | |  | 32% | DC: Free  CAN: 17% |
| 83.07.19 | - - Other | |  | 34% | DC (except TAIW): Free  TAIW: 24%  CAN: 17% |
| 83.07.2 | - Goods, as follows:  (a) acetylene gas lanterns of a kind used in lighthouse services as an aid to navigation, and parts therefor;  (b) hurricane lamps, not being pressure operated, and parts therefor;  (c) landing lights specially designed for use in aerodromes for night flying, and parts therefor;  (d) miners’ safety lamps and parts therefor | |  | 2% | DC: Free |
| 83.07.3 | - Pressure operated lamps and parts therefor, NSA | |  | 26% | DC: Free  CAN: 11% |
| 83.07.9 | - Other | |  | 34% | DC (except  TAIW): Free  TAIW: 24%  CAN: 4% |
| 83.08 | \* FLEXIBLE TUBING AND PIPING, OF BASE METAL | |  | 6% | DC: Free  CAN: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 83.09 | \* CLASPS, FRAMES WITH CLASPS FOR HANDBAGS AND THE LIKE, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS, AND THE LIKE, OF BASE METAL, OF A KIND COMMONLY USED FOR CLOTHING, TRAVEL GOODS, HANDBAGS, OR OTHER TEXTILE OR LEATHER GOODS; TUBULAR RIVETS AND BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL: | |  |  |  |
| 83.09.1 | - Goods, as follows:  (a) catches for wallets or handbags;  (b) frames with clasps;  (c) hooks and eyes for apparel, mounted on textile material | |  | 30% | DC: 15%  CAN: 13% |
| 83.09.2 | - Goods, as follows:  (a) bifurcated rivets;  (b) hooks and eyes for apparel, NSA | |  | 2% | DC: Free |
| 83.09.3 | - Tubular rivets | |  | 30%, less  $0.005/kg | DC: 10%  CAN: 22.5%,  less $0.005**/**kg |
| 83.09.4 | - Goods, NSA, as follows:  (a) beads and spangles;  (b) buckles and buckle-clasps, and the like: | |  |  |  |
| 83.09.41 | - - Beads and spangles | |  | 21% | DC: 15% |
| 83.09.49 | - - Other | |  | 21% | DC: 10% |
| 83.09.9 | - Other | |  | 21% | DC: 10%  CAN: 13% |
| 83.10 |  | |  |  |  |
| 83.11 | \* BELLS AND GONGS, NON-ELECTRIC, OF BASE METAL, AND PARTS THEREFOR OF BASE METAL: | |  |  |  |
| 83.11.1 | - For vehicles | |  | 2% | DC: Free |
| 83.11.9 | - Other | |  | 25% | CAN: 21% |
| 83.12 |  | |  |  |  |
| 83.13 | \* STOPPERS, CROWN CORKS, BOTTLE CAPS, CAPSULES, BUNG COVERS, SEALS AND PLOMBS, CASE CORNER PROTECTORS AND OTHER PACKING ACCESSORIES, OF BASE METAL: | |  |  |  |
| 83.13.1 | - Capsules | |  | 39% | DC: 20%  CAN: 22.5% |
| 83.13.9 | - Other | |  | 36% | DC: 10%  CAN: 17% |
| 83.14 | \* SIGN-PLATES, NAME-PLATES, NUMBERS, LETTERS AND OTHER SIGNS, OF BASE METAL | |  | 35% | DC: 10%  CAN: 21% |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 83.15 | \* WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING: | |  |  |
| 83.15.1 | - Goods, as follows:  (a) flux cored tubular welding materials;  (b) welding rods | | 15% | DC: Free |
| 83.15.9 | - Other | | 2% | DC: Free |

**DIVISION 16**

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREFOR

DIVISIONAL NOTES

1. The following goods do not fall within this Division:

(a) transmission, conveyor or elevator belts or belting of artificial plastic material falling within Chapter 39 or of vulcanised rubber falling within 40.10, and goods of unhardened vulcanised rubber falling within 40.14 that are of a kind used on machinery, mechanical or electrical appliances or for other industrial purposes;

(b) goods of leather or of composition leather falling within 42.04 and goods of furskin falling within 43.03 that are of a kind used in machinery or mechanical appliances or for other industrial purposes;

(c) bobbins, spools, cops, cones, cores, reels and similar supports of any material;

(d) perforated cards of paper or paperboard for Jacquard or similar machines, being cards falling within 48.21;

(e) transmission, conveyor or elevator belts falling within 59.16 and other goods of textile material of a kind used in machinery or plant falling within 59.17;

(f) precious or semi-precious stones (whether natural, synthetic or reconstructed) and articles wholly of such stones, being goods falling within 71.02, 71.03 or 71.15;

(g) parts for general use as defined in note 2 to Division 15 and similar goods of artificial plastic materials;

(h) endless belts of metal wire or strip falling within Division 15;

(j) goods falling within Chapter 82 or 83;

(k) interchangeable tools falling within 82.05 and similar goods;

(m) goods falling within Division 17;

(n) goods falling within Chapter 90;

(p) clocks, watches and other goods falling within Chapter 91;

(q) brushes of a kind used as parts of machines falling within 96.01;

(r) goods falling within Chapter 97.

2. (1) Subject to note 1, note 1 to Chapter 84 and note 1 to Chapter 85, this note applies to parts for machines (not being goods described in 84.64, 85.23, 85.24, 85.25 or 85.27).

(2) Parts to which this note applies that are of a kind described in an item in Chapter 84 or 85 (other than 84.65 or 85.28) fall within that item.

**SCHEDULE 3**—continued

(3) Other parts to which this note applies that are—

(a) of a kind used solely or principally with a particular kind of machine, or with particular kinds of machines that fall within the same item, shall, unless the contrary intention appears, be treated for the purposes of this Schedule, as if they were a machine of that kind or of the highest rated of those kinds; or

(b) of a kind that have two principal uses, one with machines falling within 85.13 and the other with machines falling within 85.15, the one use being not more common than the other use, fall within 85.13.

(4) Other parts to which this note applies fall within—

(a) if they are electrical parts—85.28; or

(b) in any other case—84.65.

3. For the purposes of this Division, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions shall be treated as if they were machines for performing that one only of their functions that is their principal function.

4. For the purposes of this Schedule, a motor or a transmission, conveyor or elevator belt that—

(a) is fitted to machinery or an appliance; or

(b) is imported with, but, for convenience of transport, is packed separately from, the machinery or appliance that it is intended to be fitted to or mounted on a common base with,

shall be treated as forming part of that machinery or appliance.

5. In the notes to this Division, “machine” means any machine, apparatus or appliance falling within this Division.

6. For the purposes of this Schedule, goods of a kind with which an accessory, part, component or constituent is used, is suitable for use or forms a part, shall be deemed to be higher rated than goods of another kind with which that accessory, part, component or constituent is used, is suitable for use or forms a part if—

(a) the amount of duty that would be payable on the accessory, part, component or constituent if the rate applicable to the first-mentioned kind of goods were applicable to the accessory, part, component or constituent is greater than the amount of duty that would be payable on the accessory, part, component or constituent if the rate applicable to the second-mentioned kind of goods were applicable to the accessory, part, component or constituent; and

(b) where those amounts are equal—the tariff classification that applies to the first-mentioned kind of goods appears later in this Schedule than the tariff classification that applies to the second-mentioned kind of goods.

**CHAPTER 84**

BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREFOR

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) millstones, grindstones and other goods falling within Chapter 68;

(b) appliances and machinery and parts therefor falling within Chapter 69;

(c) glassware falling within 70.17 and machinery and appliances, and parts therefor, of glass, that fall within 70.20 or 70.21;

(d) goods falling within 73.36 or 73.37 and similar articles of other base metals;

(e) tools for working in the hand falling within 85.05 or electro-mechanical domestic appliances falling within 85.06.

2. (1) Subject to notes 3 and 4 to Division 16 and sub-notes (2) and (3), a machine or appliance that falls within an item or items in items 84.01 to 84.21 (inclusive), does not fall within an item or items in items 84.22 to 84.60 (inclusive).

(2) The following goods do not fall within 84.17:

(a) germination plant, incubators and brooders, falling within 84.28;

(b) grain dampening machines falling within 84.29;

**SCHEDULE 3**—continued

(c) diffusing apparatus for sugar juice extraction falling within 84.30;

(d) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles, being machinery falling within 84.40;

(e) machinery or plant designed for a mechanical operation involving a change of temperature, if the change of temperature (whether or not required for the purposes of the operation) is subsidiary to the main function.

(3) The following goods do not fall within 84.19:

(a) sewing machines falling within 84.41;

(b) office machinery falling within 84.54.

3. (1) In 84.53, “automatic data processing machine” means—

(a) a digital machine that—

(i) has storage capable of storing not only the processing program or programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language;

(ii) has a main storage that is directly accessible for the execution of a program and has a capacity sufficient at least to store the parts of the processing and translating programs, and the data, that are immediately necessary for the current processing run; and

(iii) is able, of itself, on the basis of the instructions contained in the initial program, to modify, by logical decision, its execution during the processing run;

(b) an analogue machine that is capable of simulating mathematical models and comprises, at least, analogue elements, control elements and programming elements; or

(c) a hybrid machine that consists of—

(i) a digital machine with analogue elements; or

(ii) an analogue machine with digital elements.

(2) A reference in sub-note (1) to a machine shall be read as including a reference to such a machine in the form of a system consisting of a variable number of separately-housed units each of which is part of the complete system, that is to say, a unit that—

(a) is either—

(i) the central processing unit; or

(ii) a unit capable of being connected to the central processing unit, either directly or through one or more of the other units;

(b) is specifically designed as part of such a system; and

(c) is either—

(i) a unit that is able to accept or deliver data, in the form of code or signals, that can be used by the system; or

(ii) a unit that, as its main function, supplies continuously under the control of the system to which it belongs, the appropriate stabilised power level in response to the requirements of the various units making up that system.

(3) A unit for the purpose of sub-paragraph (2) (c) (ii) does not include a unit the output of which must be further modified by the machine.

4. Polished steel balls the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less, fall within 84.62 and do not fall within any other item. Other steel balls fall within 73.40.

5. (1) For the purposes of this Chapter, a machine that has one principal purpose and other subsidiary purposes shall be treated as if its principal purpose were its sole purpose.

(2) Subject to note 3 to Division 16 and note 2, the following goods fall within 84.59:

(a) a machine that does not fall within any other item;

(b) a stranding, twisting, cabling or other machine for making rope or cable from metal wire, textile yarn or any other material or a combination of materials;

(c) a machine that has two or more purposes but none of which is the single principal purpose.

6. In this Chapter, the power of an internal combustion piston engine shall be taken to be the net output, expressed in kilowatts, that the engine is capable of delivering continuously at a stated crankshaft speed under standard operating conditions.

**SCHEDULE 3**—continued

7. In this Chapter, “tractor bases” means self-propelling bases or units that—

(a) are derivatives of tractors of a kind falling within 87.01.1, 87.01.2 or 87.01.9;

(b) are not further manufactured than the stage comprising the operator’s hydraulic controls for the operation of working implements; and

(c) do not incorporate hydraulic rams, beams for supporting working implements, working implements or like additions or ancillary equipment.

8. In this Chapter, “working weight” means the all up weight of the machine (excluding the operator) when carrying out its normal working functions.

9. In 84.61, “pneumatically operated control valves” means valves that are controlled by actuators of the piston or diaphragm type and that are designed for operation by a change in pressure of a gas (including air), not being the medium under control.

10. (1) In 84.63.51—

“centre distance” means—

(a) where the measurement is of spur gears or parallel helical gears, the distance between the parallel axes;

(b) where the measurement is of crossed helical gears or worm and matching gear wheels, the distance between the crossed axes;

“cone distance” means the distance that is the cone distance within the meaning of the standard published under the number B62-1965 by, or on behalf of, the association incorporated by Royal Charter under the name Standards Association of Australia.

(2) In determining the minimum diameter of the major shaft for the purposes of 84.63.51, no regard shall be taken of any undercuts, that is to say, keyways, threads or grooves (whether for retaining rings or for any other purpose).

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 84.01 | \* STEAM AND OTHER VAPOUR GENERATING BOILERS (EXCLUDING CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS | |  | 20% | CAN: 12% |
| 84.02 | \* AUXILIARY PLANT FOR USE WITH BOILERS OF 84.01 (INCLUDING ECONOMISERS, SUPERHEATERS, SOOT REMOVERS, GAS RECOVERERS AND THE LIKE); CONDENSERS FOR VAPOUR ENGINES AND POWER UNITS | |  | 20% | CAN: 12% |
| 84.03 | \* PRODUCER GAS AND WATER GAS GENERATORS, WITH OR WITHOUT PURIFIERS; ACETYLENE GAS GENERATORS (WATER PROCESS) AND SIMILAR GAS GENERATORS, WITH OR WITHOUT PURIFIERS | |  | 15% | DC: Free  CAN: 10% |
| 84.04 | .. | |  |  |  |
| 84.05 | \* STEAM AND OTHER VAPOUR POWER UNITS, WHETHER OR NOT INCORPORATING BOILERS | |  | 2% | DC: Free |
| 84.06 | \* INTERNAL COMBUSTION PISTON ENGINES: | |  |  |  |
| 84.06.1 | - Engines, but not including parts therefor: | |  |  |  |
| 84.06.11 | - - For use as original equipment in the assembly or manufacture of vehicles of a kind falling within 87.02.2: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 84.06.111 | - - - As prescribed by by-law | |  | 25% | DC: 15%  CAN: 17.5% |
| 84.06.119 | - - - Other | |  | 35% | DC: 25%  CAN: 27.5% |
| 84.06.12 | - - Goods, NSA, of a kind commonly used with vehicles of a kind falling within 87.01.31, 87.02 or 87.03 | |  | 25% | DC: 15%  CAN: 17.5% |
| 84.06.13 | - - Goods, NSA, having a power exceeding 7.46 kW, for installation in tractors | |  | 2% | DC: Free |
| 84.06.14 | - - Of a kind used solely or principally with chain saws | |  | 25% | DC: 10% |
| 84.06.15 | - - Outboard engines | |  | 10% | DC: Free |
| 84.06.16 | - - Having a power not exceeding 25 kW, NSA | |  | 35% | DC: Free |
| 84.06.19 | - - Other | |  | 2% | DC: Free |
| 84.06.2 | - Parts: | |  |  |  |
| 84.06.21 | - - Piston rings | |  | 25% | DC: 10% |
| 84.06.22 | - - Parts, as follows:  (a) carburettors, and parts therefor, not being for use with motor-cycles;  (b) piston pins and valves;  (c) parts, not being fuel injection equipment or parts therefor falling within 84.06.23, for engines of a kind commonly used with vehicles of a kind falling within 87.01.31, 87.02 or 87.03 | |  | 25% | DC: 10%  CAN: 17.5% |
| 84.06.23 | - - Parts, as follows:  (a) carburettors, and parts therefor, for use with motor-cycles;  (b) fuel injection equipment, and parts therefor, for compression ignition engines, for use otherwise than as original components in the assembly or manufacture of vehicles of a kind falling within 87.01.31, 87.02 or 87.03;  (c) parts, not being parts falling within 84.06.21 or 84.06.22, for engines having a power exceeding 7.46 kW for installation in tractors | |  | 2% | DC: Free |
| 84.06.24 | - - Parts, NSA, usable with engines having a power not exceeding 25 kW | |  | 35% | DC: Free |
| 84.06.29 | - - Other | |  | 2% | DC: Free |
| 84.07 | \* HYDRAULIC ENGINES AND MOTORS (INCLUDING WATER WHEELS AND WATER TURBINES) | |  | 25% | DC: 15% |
| 84.08 | \* OTHER ENGINES AND MOTORS: | |  |  |  |
| 84.08.1 | - Goods, as follows:  (a) engines that are operated by an external source of compressed gas and have a maximum gas consumption rate not exceeding 0.07 m3/minute;  (b) wind engines (wind mills) | |  | 20% | DC: Free |
| 84.08.9 | - Other | |  | Free | .. |
| 84.09 | \* MECHANICALLY PROPELLED ROAD ROLLERS: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 84.09.1 | - Vibratory road rollers | |  | 30% | DC (except  BRAZ): 10%  BRAZ: 20% |
| 84.09.9 | - Other | |  | 30% | DC: 10% |
| 84.10 | \* PUMPS (INCLUDING MOTOR PUMPS AND TURBO PUMPS) FOR LIQUIDS, WHETHER OR NOT FITTED WITH MEASURING DEVICES; LIQUID ELEVATORS OF THE BUCKET, CHAIN, SCREW OR BAND KIND OR OF A SIMILAR KIND: | |  |  |  |
| 84.10.1 | - Pumps, as follows:  (a) hydraulic, for use in agricultural tractors for the operation of agricultural implements;  (b) oil or petrol, for use as original components in the assembly or manufacture of engines for use in goods of a kind falling within 84.22.1, 84.23.1, 87.01.1, 87.01.2 (other than goods having a power not exceeding 7.46 kW), 87.01.39, 87.01.9 or 87.07.1 | |  | 2% | DC: Free |
| 84.10.2 | - Pumps, NSA, specially designed for use in the mining and metallurgical industries, not being pulp pumps for use in conjunction with ore dressing machines | |  | 10% | DC: Free |
| 84.10.3 | - Pumps of a kind used solely or principally with internal combustion piston engines: | |  |  |  |
| 84.10.31 | - - Fuel, of a kind used solely or principally with compression ignition engines | |  | 2% | DC: Free |
| 84.10.32 | - - Pumps, NSA, of a kind used in connection with the operation of internal combustion piston engines for use as original components in the assembly or manufacture of vehicles of a kind falling within 87.01.31, 87.02 or 87.03 | |  | 25% | DC: 15%  CAN: 18% |
| 84.10.39 | - - Other | |  | 25% | DC: 10% |
| 84.10.9 | - Other | |  | 25% | DC: 15% |
| 84.11 | \* AIR PUMPS, VACUUM PUMPS AND AIR OR GAS COMPRESSORS (INCLUDING MOTOR AND TURBO PUMPS AND COMPRESSORS, AND FREE-PISTON GENERATORS FOR GAS TURBINES); FANS, BLOWERS AND THE LIKE: | |  |  |  |
| 84.11.1 | - Vacuum pumps | |  | 20% | DC: 10% |
| 84.11.2 | - Compressors for refrigerating or air conditioning applications | |  | 25% |  |
| 84.11.3 | - Goods, as follows:  (a) aquarium aerators;  (b) hand or foot-operated inflators | |  | 2% | DC: Free |
| 84.11.4 | - Goods, NSA, as follows:  (a) air compressors or pumps, reciprocating or rotary types;  (b) fans or blowers, reciprocating or rotary compressor types: | |  |  |  |
| 84.11.41 | - - Having a capacity not exceeding 3m3 of free air delivered per minute | |  | 25% | DC (except TAIW): 15% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 84.11.42 | - - Having a capacity exceeding 3m3 but not exceeding 25m3 of free air delivered per minute: | |  |  |  |
| 84.11.421 | - - - Bare units, as denned by by-law | |  | 2% | DC: Free |
| 84.11.429 | - - - Other | |  | 15% | DC: 5% |
| 84.11.43 | - - Having a capacity exceeding 25m3 of free air delivered per minute | |  | 2% | DC: Free |
| 84.11.5 | - Pumps and compressors, NSA | |  | 2% | DC: Free |
| 84.11.6 | - Fans, blowers and the like, NSA: | |  |  |  |
| 84.11.61 | - - Revolving fans and blowers of the revolving fan type | |  |  |  |
|  | To 21 August 1984 | |  | 20% | DC: 15% |
|  | From 22 August 1984 | |  | 15% | DC: 10% |
| 84.11.69 | - - Other | |  | 15% | DC: 10% |
| 84.12 | \* AIR CONDITIONING MACHINES, SELF-CONTAINED, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY OF AIR: | |  |  |  |
| 84.12.1 | - Air conditioning machines designed primarily for use without ducting and having a nominally rated compressor cooling capacity of 7 kW or less, not being—  (a) machines incorporating a water-cooled condensing unit; or  (b) for use in motor vehicles | |  | 30% | DC: 20% |
| 84.12.9 | - Other | |  | 25% | DC: 15% |
| 84.13 | \* FURNACE BURNERS FOR LIQUID FUEL (ATOMISERS), AND FURNACE BURNERS FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES: | |  |  |  |
| 84.13.1 | - Furnace burners | |  | 25% | DC: 10%  CAN: 17.5% |
| 84.13.9 | - Other | |  | 15% | DC: Free |
| 84.14 | \* INDUSTRIAL AND LABORATORY FURNACES AND OVENS, NON-ELECTRIC | |  | 15% | DC: Free |
| 84.15 | \* REFRIGERATORS AND REFRIGERATING EQUIPMENT (WHETHER ELECTRICAL OR OTHER): | |  |  |  |
| 84.15.1 | - Goods, as follows:  (a) air conditioning equipment;  (b) condensers;  (c) evaporators | |  | 20% | .. |
| 84.15.2 | - Electrical refrigerators (including electrical refrigerators incorporating or combined with freezers) and electrical freezers, of a kind commonly used for domestic purposes, but not including parts therefor specified in 84.15.1: | |  |  |  |
| 84.15.21 | - - Parts | |  | 30% | .. |
| 84.15.29 | - - Other | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
|  | To 6 July 1984 | |  | 35% | .. |
|  | From 7 July 1984 | |  | 30% | .. |
| 84.15.3 | - Refrigerators, NSA, of less than 200 L gross internal capacity | |  | 25% | DC: 15% |
| 84.15.9 | - Other | |  | 25% | .. |
| 84.16 | \* CALENDERING AND SIMILAR ROLLING MACHINES (OTHER THAN METAL-WORKING AND METAL-ROLLING MACHINES AND GLASS-WORKING MACHINES) AND CYLINDERS THEREFOR: | |  |  |  |
| 84.16.1 | - Machines of a kind used in textile-working, not being laundering or dry-cleaning machines | |  | 2% | DC: Free |
| 84.16.2 | - Goods, as follows:  (a) laundering or dry-cleaning machines of a kind used in textile-working;  (b) machines of a kind used in paper-making and paper-working | |  | 15% | DC: Free |
| 84.16.9 | - Other | |  |  |  |
|  | To 21 August 1984 | |  | 20% | DC: 15% |
|  | From 22 August 1984 | |  | 15% | DC: Free |
| 84.17 | \* MACHINERY, PLANT AND SIMILAR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED, FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE, NOT BEING MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRICAL: | |  |  |  |
| 84.17.1 | - Goods, as follows:  (a) hot drink dispensing machines;  (b) instantaneous gas fired water heaters | |  | 25% | FI: Free  DC: 10% |
| 84.17.2 | - Water heaters (including urns), NSA | |  | 20% | FI: Free  DC: 10% |
| 84.17.3 | - Air conditioning equipment | |  | 20% | DC: 10% |
| 84.17.4 | - Machinery and equipment, as follows:  (a) apparatus for the temperature control of instruments;  (b) apparatus specially designed for the liquefaction of gases;  (c) dairy coolers;  (d) dryers and cookers for use in flour and cereal milling;  (e) drying machines, automatic, for veneer-making;  (f) electric cookers, ranges and stoves used for preparing food;  (g) gas fired equipment, NSA;  (h) heat exchangers wholly or essentially of graphite or carbon;  (j) pasteurisers;  (k) retorts, pans and condensers, of platinum | |  | 15% | DC: 10% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
|  | (m) sugar cookers, steam, automatic, specially designed for use in the manufacture of confectionery; or  (n) vacuum ovens for laboratories | |  |  |  |
|  |
|  |
|  |
| 84.17.9 | - Other | |  |  |  |
|  | To 21 August 1984 | |  | 20% | DC: 15% |
|  | From 22 August 1984 | |  | 15% | DC: 10% |
| 84.18 | \* CENTRIFUGES; FILTERING AND PURIFYING MACHINERY AND APPARATUS (OTHER THAN FILTER FUNNELS, MILK STRAINERS AND THE LIKE), FOR LIQUIDS OR GASES: | |  |  |  |
| 84.18.1 | - Centrifuges: | |  |  |  |
| 84.18.11 | - - Goods, as follows:  (a) cream separators;  (b) milk clarifiers | |  | 2% | DC: Free |
| 84.18.19 | - - Other | |  | 25% | .. |
| 84.18.2 | - Filtering apparatus of a kind used with vehicles of a kind falling within 87.01.31, 87.02 or 87.03: | |  |  |  |
| 84.18.21 | - - Of a kind used solely or principally with fuel injection equipment for compression ignition engines | |  | 2% | DC: Free |
| 84.18.29 | - - Other | |  | 25% | DC: 15% |
| 84.18.3 | - Filtering apparatus of a kind used with internal combustion piston engines, NSA: | |  |  |  |
| 84.18.31 | - - For use with engines of a kind falling within 84.06.12 | |  | 2% | DC: Free |
| 84.18.39 | - - Other: | |  |  |  |
| 84.18.391 | - - - Of a kind used with engines of a kind falling within 84.06.15 | |  | 35% | DC: Free |
| 84.18.399 | - - - Other | |  | 2% | DC: Free |
| 84.18.4 | - Filtering and purifying machinery and apparatus, NSA: | |  |  |  |
| 84.18.41 | - - Goods, as follows:  (a) specially designed for use in the mining or metallurgical industries;  (b) for use with steam or water turbines; or  (c) electrostatic | |  | 15% | DC: 10% |
| 84.18.49 | - - Other | |  |  |  |
|  | To 21 August 1984 | |  | 20% | DC: 15% |
|  | From 22 August 1984 | |  | 15% | DC: 10% |
| 84.19 | \* MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING, CAPSULING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY; MACHINERY FOR AERATING BEVERAGES; DISH WASHING MACHINES: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 84.19.1 | - Combined moulding and wrapping machines | |  | 2% | DC: Free |
| 84.19.2 | - Dish washing machines, electric, of a kind used in the household | |  | 25% | DC: 15% |
| 84.19.3 | - Machines, NSA, as follows:  (a) bottling machines, champagne;  (b) labelling machines, automatic;  (c) matchbox making machines;  (d) packing or wrapping machines, automatic, electrically operated;  (e) sealing machines for sealing fibreboard or paperboard boxes or cartons;  (f) other wrapping or packing machines, for packing or wrapping goods in paper, paperboard, textile, film, foil or with yarn, twine, cordage or wire including such machines with provision for forming, printing, tying, gluing, closing or otherwise finishing the packing | |  | 15% | DC: Free |
| 84.19.9 | - Other | |  |  |  |
|  | To 21 August 1984 | |  | 20% | DC: Free |
|  | From 22 August 1984 | |  | 15% | DC: Free |
| 84.20 | \* WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 50 mg OR BETTER), INCLUDING WEIGHT-OPERATED COUNTING AND CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS: | |  |  |  |
| 84.20.1 | - Goods, as follows:  (a) price computing scales;  (b) spring balances | |  | 30% | DC: 10% |
| 84.20.2 | - Goods, as follows:  (a) automatic or continuous weighing machines;  (b) check weighers;  (c) goods, having a weighing capacity exceeding It | |  | 15% | DC: Free  CAN: 7.5% |
| 84.20.9 | - Other | |  | 15% | DC: Free |
| 84.21 | \* MECHANICAL APPLIANCES (WHETHER OR NOT HAND OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE-EXTINGUISHERS (WHETHER CHARGED OR NOT); SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES: | |  |  |  |
| 84.21.1 | - Goods, as follows:  (a) artists’ air brushes;  (b) metal spraying pistols;  (c) pumping units, specially designed for fire fighting;  (d) tile dusting and coating machines | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 84.21.2 | - Windscreen washers | |  | 25% | DC: 15% |
| 84.21.3 | - Goods, as follows:  (a) appliances of a kind used for spraying or dispersing pesticides or herbicides;  (b) garden or field spraying machines or irrigators | |  | 25% | DC: Free |
| 84.21.4 | - Fire-extinguishers: | |  |  |  |
| 84.21.41 | - - Hand fire-extinguishers | |  | 30% | DC: 15%  CAN: 20% |
| 84.21.49 | - - Other | |  | 28% | DC: 10%  CAN: 13% |
| 84.21.5 | - Goods, as follows:  (a) lubricators;  (b) steam and sand blasting machines and similar jet projecting machines | |  |  |  |
|  | To 21 August 1984 | |  | 20% | DC: 15%  CAN: 10% |
|  | From 22 August 1984 | |  | 15% | DC: 10%  CAN: 7.5% |
| 84.21.9 | - Other | |  | 15% | DC: 10% |
| 84.22 | \* LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY, TELPHERS AND CONVEYORS, NOT BEING MACHINERY FALLING WITHIN 84.23: | |  |  |  |
| 84.22.1 | - Tractor bases, but not including parts therefor being fixed frames, fixed sub-frames or like strengthening fixtures: | |  |  |  |
| 84.22.11 | - - Of the track-laying type or the wheeled agricultural tractor type | |  | 2% | DC: Free |
| 84.22.19 | - - Other | |  | 20% | DC: Free |
| 84.22.2 | - Goods, as follows:  (a) mobile machines incorporating or designed to incorporate elevating masts to which are normally attached forks, buckets, tines and the like, and parts therefor; or  (b) pallet trucks and parts therefor: | |  |  |  |
| 84.22.21 | - - Goods, as follows:  (a) loaders and unloaders of the self-propelling kind, not being fork lift trucks;  (b) specially designed for use in the mining or metallurgical industries;  (c) of a kind used solely or principally in agriculture, horticulture or viticulture | |  | 25% | DC: 5% |
| 84.22.29 | - - Other | |  |  |  |
|  | To 31 March 1983 | |  | 30% | DC: 10% |
|  | From 1 April 1983 | |  | 25% | DC: 10% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 |  | Column 4 |
| Reference no. | Goods |  | General rate |  | Special rate |
| 84.22.3 | - Goods, NSA, as follows:  (a) cranes;  (b) shiploaders and ore stackers;  (c) other self-propelled loaders and unloaders: | |  |  |  |
| 84.22.31 | - - Cranes, designed for mounting:  (a) as mobile cranes; or  (b) on vehicles as truck loading cranes | | 35% |  | DC: 20% |
| 84.22.32 | - - Loading equipment, as follows:  (a) buckets;  (b) dippers;  (c) grabs;  (d) grapples;  (e) shovels;  (f) other attachments of a kind similar to those specified in (a) to (e) (inclusive) | | 30% |  | DC: 10% |
| 84.22.33 | - - Goods, NSA, having a working weight of more than 501, and parts, NSA, therefor: | |  |  |  |
| 84.22.331 | - - - Crawler mounted cranes  • In respect of parts specified in 84.22.1 (if any) | | 2% |  | DC: Free |
|  | • In respect of remainder | | 20% |  | DC: Free |
| 84.22.332 | - - - Cranes, NSA  • In respect of parts specified in 84.22.1 (if any) | | The rate of duty set out in this column in the tariff classification that would apply if the parts were imported separately |  | DC: The rate of duty in relation to which “DC” is specified set out in this column in the tariff classification that would apply if the parts were imported separately  CAN: The rate of duty in relation to which “CAN” is specified set out in this column in the tariff  classification that would apply if the parts were imported separately |
|  | • In respect of remainder | | 30% |  | DC: 20% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 |  | Column 4 |
| Reference no. | Goods |  |  | General rate |  | Special rate |
| 84.22.339 | - - - Other  • In respect of parts specified in 84.22.1 or 84.22.32 (if any) | |  | The rate of duty set out in this column in the tariff classification that would apply if the parts were imported separately |  | DC: The rate of duty in relation to which “DC” is specified set out in this column in the tariff classification that would apply if the parts were imported separately CAN: The rate of duty in relation to which “CAN” is specified set out in this column in the tariff classification that would apply if the parts were imported separately |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  | • In respect of remainder | |  | 20% |  | DC: 10% |
| 84.22.34 | - - Goods, NSA, having a working weight of not more than 50 t, and parts, NSA, therefor: | |  |  |  |  |
|  |  |
| 84.22.341 | - - - Mobile cranes (other than crawler-mounted, two-wheel drive tractor-mounted or overhead travelling cranes)  • In respect of parts specified in 84.22.1 or 84.22.32 (if any) | |  | The rate of duty set out in this column in the tariff classification that would apply if the parts were imported separately |  | DC: The rate of duty in relation to which “DC” is specified set out in this column in the tariff classification that would apply if the parts were imported separately CAN: The rate of duty in relation to which “CAN” is specified set out in this column in the tariff  classification that would apply if the parts were imported separately |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  | • In respect of remainder | |  | 35% |  | DC: 20% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 |  | Column 4 |
| Reference no. | Goods |  |  | General rate |  | Special rate |
| 84.22.342 | - - - Self-propelled loaders and unloaders not being shiploaders or ore stackers  • In respect of parts specified in 84.22.1 or 84.22.32 (if any) | |  | The rate of duty set out in this column in the tariff classification that would apply if the parts were imported separately |  | DC: The rate of duty in relation to which “DC” is specified set out in this column in the tariff classification that would apply if the parts were imported separately CAN: The rate of duty in relation to which “CAN” is specified set out in this column in the tariff classification that would apply if the parts were imported separately |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  | • In respect of remainder | |  | 40% |  | DC: 20% |
| 84.22.349 | - - - Other  • In respect of parts specified in 84.22.1 or 84.22.32 (if any) | |  | The rate of duty set out in this column in the tariff classification that would apply if the parts were imported separately |  | DC: The rate of duty in relation to which “DC” is specified set out in this column in the tariff classification that would apply if the parts were imported separately CAN: The rate of duty in relation to which “CAN” is specified set out in this column in the tariff classification that would apply if the parts were imported separately |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  | • In respect of remainder | |  | 30% |  | DC: 20% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 84.22.4 | - Lifting devices, being tipping mechanisms for incorporation in lorries | |  | 35% | DC: 20% |
| 84.22.5 | - Goods, NSA, as follows:  (a) hoists, including garage hoists of a kind used to elevate an entire motor vehicle clear of the ground;  (b) pit head winding engines;  (c) pulley tackle;  (d) winches | |  | 25% | DC: 20% |
| 84.22.6 | - Lifting jacks, NSA | |  | 30% | DC (except TAIW): 20% |
| 84.22.7 | - Goods, as follows:  (a) balancing equipment, overhead, for use with portable hand tools;  (b) pushers or feeders for rotary and percussive rock drills | |  | 2% | DC: Free |
| 84.22.8 | - Goods, as follows:  (a) teleferics and aerial cableways;  (b) conveyors: | |  |  |  |
| 84.22.81 | - - Teleferics and aerial cableways | |  | 15% | DC: Free |
| 84.22.82 | - - Conveyors: | |  |  |  |
| 84.22.821 | - - - Belt conveyors having a belt width of 450 mm or more and suitable for the handling of bulk materials | |  |  |  |
|  | • In respect of belting | |  | 25% | DC: Free |
|  | • In respect of remainder | |  | 15% | DC: Free |
| 84.22.829 | - - - Other | |  | 30% | DC: Free |
| 84.22.9 | - Other: | |  |  |  |
| 84.22.91 | - - Goods specially designed for use in the mining or metallurgical industries | |  | 15% | DC: Free |
| 84.22.92 | - - Goods of a kind used solely or principally in agriculture, horticulture or viticulture | |  | 15% | DC: 5%  CAN: 7.5% |
| 84.22.99 | - - Other | |  | 30% | DC: Free |
| 84.23 | \* EXCAVATING, LEVELLING, TAMPING, BORING AND EXTRACTING MACHINERY, STATIONARY OR MOBILE, FOR EARTH, MINERALS OR ORES (INCLUDING MECHANICAL SHOVELS, COAL-CUTTERS, EXCAVATORS, SCRAPERS, LEVELLERS AND BULLDOZERS); PILE-DRIVERS; SNOW-PLOUGHS, NOT SELF-PROPELLED (INCLUDING SNOW-PLOUGH ATTACHMENTS): | |  |  |  |
| 84.23.1 | - Tractor bases but not including parts therefor being fixed frames, fixed sub-frames or like strengthening fixtures: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 |  | Column 4 |
| Reference no. | Goods |  |  | General rate |  | Special rate |
| 84.23.11 | - - Of the track-laying type or the wheeled agricultural tractor type | |  | 2% |  | DC: Free |
| 84.23.19 | - - Other | |  | 20% |  | DC: Free |
| 84.23.2 | - Road rollers, graders, scrapers, dozers, rippers, and other excavating, levelling and tamping machinery, NSA: | |  |  |  |  |
| 84.23.21 | - - Loading equipment, as follows:  (a) buckets;  (b) dippers;  (c) grabs;  (d) grapples;  (e) shovels;  (f) other attachments of a kind similar to those specified in (a) to (e) (inclusive) | |  | 30% |  | DC: 10% |
| 84.23.22 | - - Goods, NSA, having a working weight of more than 50 t**,** and parts, NSA, therefor  • In respect of parts specified in 84.23.1 or 84.23.21 (if any) | |  | The rate of duty set out in this column in the tariff classification that would apply if the parts were imported separately |  | DC: The rate of duty in relation to which “DC” is specified set out in this column in the tariff classification that would apply if the parts were imported separately CAN: The rate of duty in relation to which “CAN” is specified set out in this column in the tariff classification that would apply if the parts were imported separately |
|  | • In respect of remainder | |  | 20% |  | DC: 10% |
| 84.23.23 | - - Goods, NSA, having a working weight of not more than 50 t**,** and parts, NSA, therefor: | |  |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 |  | Column 4 |
| Reference no. | Goods |  |  | General rate |  | Special rate |
| 84.23.231 | - - - Loaders, back hoes having a working arc less than 270° and composite loader/back hoe units of the self-propelling kind | |  |  |  |  |
|  |  |
| • In respect of parts specified in 84.23.1 or 84.23.21 (if any) | | The rate of duty set out in this column in the tariff classification that would apply if the parts were imported separately |  | DC: The rate of duty in relation to which “DC” is specified set out in this column in the tariff classification that would apply if the parts were imported separately CAN: The rate of duty in relation to which “CAN” is specified set out in this column in the tariff classification that would apply if the parts were imported separately |
|  | • In respect of remainder | |  | 40% |  | DC: 20% |
| 84.23.239 | - - - Other  • In respect of parts specified in 84.23.1 or 84.23.21 (if any) | |  | The rate of duty set out in this column in the tariff classification that would apply if the parts were imported separately |  | DC: The rate of duty in relation to which “DC” is specified set out in this column in the tariff classification that would apply if the parts were imported separately CAN: The rate of duty in relation to which “CAN” is specified set out in this column in the tariff classification that would apply if the parts were imported separately |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  | • In respect of remainder | |  | 30% |  | DC: 10% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 84.23.3 | - Wearing parts of an interchangeable or inserted tool type composed wholly or partly of tungsten carbide or other cemented carbides | |  | 19% | DC: Free |
| 84.23.4 | - Goods, as follows:  (a) diamond drilling machines and parts and accessories therefor, other than core barrel assemblies, reamer shells and drill rods or pipes;  (b) earth boring machines;  (c) rock boring machines;  (d) rock cutting machines, other than coal cutting machines | |  | 22.5% | DC: 10%  CAN: 15% |
| 84.23.5 | - Drill rods or pipes for diamond drilling machines | |  | 15% | DC: Free |
| 84.23.9 | - Other | |  | 5% | DC: Free  CAN: Free |
| 84.24 | \* AGRICULTURAL AND HORTICULTURAL MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN AND SPORTS GROUND ROLLERS: | |  |  |  |
| 84.24.1 | - Rotary cultivators, hoes or tillers, pedestrian operated | |  | 25% | DC: Free |
| 84.24.2 | - Goods, as follows:  (a) drills and sowers, other than hand-worked seed drills;  (b) ploughs, cultivators and harrows;  (c) plough mouldboards;  (d) plough shares | |  | 15% | DC: 5% |
| 84.24.9 | - Other | |  | 15% | DC: 5%  CAN: 7.5% |
| 84.25 | \* HARVESTING AND THRESHING MACHINERY; STRAW AND FODDER PRESSES; HAY OR GRASS MOWERS; WINNOWING AND SIMILAR CLEANING MACHINES FOR SEED, GRAIN OR LEGUMINOUS VEGETABLES AND EGG-GRADING AND OTHER GRADING MACHINES FOR AGRICULTURAL PRODUCE (OTHER THAN MACHINERY OF A KIND USED IN THE BREAD GRAIN MILLING INDUSTRY FALLING WITHIN 84.29): | |  |  |  |
| 84.25.1 | - Lawnmowers, as follows:  (a) designed for operation by a self-contained air-cooled internal combustion engine having a power not exceeding 7.46 kW;  (b) electric;  (c) operated solely by man-power | |  | 25% | DC: 10% |
| 84.25.2 | - Straw or fodder balers, including pick-up balers | |  | 15% | DC: Free  CAN: 7.5% |
|  |
| 84.25.9 | - Other | |  | 15% | DC: Free |
| 84.26 | \* DAIRY MACHINERY (INCLUDING MILKING MACHINES) | |  | 15% | DC: 10% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 84.27 | \* PRESSES, CRUSHERS AND OTHER MACHINERY, OF A KIND USED IN WINE-MAKING, CIDER-MAKING, FRUIT JUICE PREPARATION OR THE LIKE: | |  |  |  |
| 84.27.1 | - Of a kind used in wine-making | |  | 15% | DC: Free |
| 84.27.9 | - Other | |  | 2% | DC: Free |
| 84.28 | \* OTHER AGRICULTURAL, HORTICULTURAL, POULTRY-KEEPING AND BEE-KEEPING MACHINERY; GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS | |  | 15% | DC: Free  CAN: 10% |
| 84.29 | \* MACHINERY OF A KIND USED IN THE BREAD GRAIN MILLING INDUSTRY, AND OTHER MACHINERY (OTHER THAN MACHINERY OF A KIND USED ON FARMS) FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES | |  | 2% | DC: Free |
| 84.30 | \* MACHINERY NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER, OF A KIND USED IN THE FOLLOWING FOOD OR DRINK INDUSTRIES—BAKING OR CONFECTIONERY OR CHOCOLATE MANUFACTURE; MACARONI, RAVIOLI OR SIMILAR CEREAL FOOD MANUFACTURE; THE PREPARATION (INCLUDING THE MINCING OR SLICING) OF MEAT, FISH, FRUIT OR VEGETABLES; SUGAR MANUFACTURE OR BREWING: | |  |  |  |
| 84.30.1 | - Of a kind used in confectionery or chocolate manufacture, in sugar manufacture, or in brewing | |  | 15% | DC: Free |
| 84.30.2 | - Of a kind used in macaroni, ravioli or similar cereal food manufacture | |  | 2% | DC: Free |
| 84.30.9 | - Other | |  | 25% | DC: 10% |
| 84.31 | \* MACHINERY FOR MAKING OR FINISHING CELLULOSIC PULP, PAPER OR PAPERBOARD: | |  |  |  |
| 84.31.1 | - Goods, as follows:  (a) coating and finishing machinery;  (b) corrugating machinery, single-face, for making single-faced corrugated paper or paperboard in rolls;  (c) cylinder moulds;  (d) facing machinery, combination single and double, for making single-faced corrugated paper in rolls or double-faced corrugated board in sheets;  (e) glazing and hot rolling machinery;  (f) ruling machines, except rotary disc ruling machines;  (g) screens, plate eccentric, for screening pulp | |  | 2% | DC: Free |
| 84.31.9 | - Other | |  | 15% | DC: 10%  CAN: 5% |
| 84.32 | \* BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 84.33 | \* PAPER OR PAPERBOARD CUTTING MACHINES OF ALL KINDS; OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD: | |  |  |  |
| 84.33.1 | - Goods, as follows:  (a) re winders;  (b) sheeters (machines for cutting out sheets);  (c) slitters; or  (d) slitter-rewinders | |  | 15% | DC: 10% |
| 84.33.9 | - Other | |  | 2% | DC: Free |
| 84.34 | \* MACHINERY, APPARATUS AND ACCESSORIES FOR TYPE-FOUNDING OR TYPE-SETTING; MACHINERY (OTHER THAN THE MACHINE-TOOLS FALLING WITHIN 84.45, 84.46 OR 84.47) FOR PREPARING OR WORKING PRINTING BLOCKS, PLATES OR CYLINDERS; PRINTING TYPE, IMPRESSED FLONGS AND MATRICES, PRINTING BLOCKS, PLATES AND CYLINDERS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PLANED, GRAINED, POLISHED OR OTHERWISE PREPARED FOR PRINTING PURPOSES: | |  |  |  |
| 84.34.1 | - Goods, as follows:  (a) editing and correcting terminals;  (b) zinc or magnesium plates prepared for photo-engraving;  (c) visual display keyboards | |  | 25% | DC: 15% |
| 84.34.2 | - Printing type | |  | 15% | DC: Free |
| 84.34.9 | - Other | |  | 2% | DC: Free |
| 84.35 | \* OTHER PRINTING MACHINERY; MACHINES FOR USES ANCILLARY TO PRINTING | |  | 2% | DC: Free |
| 84.36 | \* MACHINES FOR EXTRUDING MAN-MADE TEXTILES; MACHINES OF A KIND USED FOR PROCESSING NATURAL OR MAN-MADE TEXTILE FIBRES; TEXTILE SPINNING AND TWISTING MACHINES; TEXTILE DOUBLING, THROWING AND REELING (INCLUDING WEFT-WINDING) MACHINES: | |  |  |  |
| 84.36.1 | - Goods, as follows:  (a) spinning machines of a kind designed for operation by manual power, including such machines when fitted with an electric motor or other form of mechanical power;  (b) wool scouring machines;  (c) wool washing machines | |  | 15% | DC: Free |
| 84.36.9 | - Other | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 84.37 | \* WEAVING MACHINES, KNITTING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET; MACHINES FOR PREPARING YARNS FOR USE ON SUCH MACHINES, INCLUDING WARPING AND WARP SIZING MACHINES: | |  |  |  |
| 84.37.1 | - Goods, as follows:  (a) carpet tufting machines;  (b) weaving machines of a kind designed for operation by manual power, including such machines when fitted with an electric motor or other form of mechanical power | |  | 15% | DC: Free |
| 84.37.9 | - Other | |  | 2% | DC: Free |
| 84.38 | \* AUXILIARY MACHINERY FOR USE WITH MACHINES OF A KIND FALLING WITHIN 84.37; PARTS AND ACCESSORIES OF A KIND USED SOLELY OR PRINCIPALLY WITH MACHINES FALLING WITHIN THIS ITEM OR 84.36 OR 84.37: | |  |  |  |
| 84.38.1 | - Goods, as follows:  (a) auxiliary machines, and parts therefor, for machines falling within 84.37.1;  (b) parts and accessories, other than shuttles, for machines falling within 84.36.1 or 84.37.1 | |  | 15% | DC: Free |
| 84.38.9 | - Other | |  | 2% | DC: Free  CAN: Free |
| 84.39 | \* MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT IN THE PIECE OR IN SHAPES, INCLUDING FELT HAT-MAKING MACHINES AND HAT-MAKING BLOCKS | |  | 2% | DC: Free |
| 84.40 | \* MACHINERY FOR WASHING, CLEANING, DRYING, BLEACHING, DYEING, DRESSING, FINISHING OR COATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES (INCLUDING LAUNDRY AND DRY-CLEANING MACHINERY); FABRIC FOLDING, REELING OR CUTTING MACHINES; MACHINES OF A KIND USED IN THE MANUFACTURE OF LINOLEUM OR OTHER FLOOR COVERINGS FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORTS; MACHINES OF A KIND USED FOR PRINTING A REPETITIVE DESIGN, REPETITIVE WORDS OR OVERALL COLOUR ON TEXTILES, LEATHER, WALLPAPER, WRAPPING PAPER, LINOLEUM OR OTHER MATERIALS, AND ENGRAVED OR ETCHED PLATES, BLOCKS OR ROLLERS THEREFOR: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 84.40.1 | - Laundry machines, including tumble dryers, manually operated pressing machines, washing and cleaning machines and garment formers (finishers), being machines of a kind used for domestic purposes: | |  |  |  |
| 84.40.11 | - - Washing machines, including washing machines incorporating or combined with clothes drying machines, but not including parts therefor  To 6 July 1984  From 7 July 1984 | |  | 35%  30% | …  … |
| 84.40.19 | - - Other | |  | 30% | … |
| 84.40.2 | - Machines, NSA, as follows:  (a) carpet cleaning or shampooing machines;  (b) dyeing machines;  (c) ovens and dryers whether or not incorporating stenters; or  (d) laundry and dry-cleaning machinery and appliances, as follows:  (i) drying tumblers;  (ii) flatwork folding machines;  (iii) garment formers (finishers) of the cabinet type;  (iv) ironing machines;  (v) mechanically operated pressing machines;  (vi) squeeze type extractors;  (vii) spotting and steaming tables;  (viii) washing or cleaning machines | |  | 15% | DC: Free |
| 84.40.9 | - Other | |  | 2% | DC: Free |
| 84.41 | \* SEWING MACHINES; FURNITURE OF A KIND USED SOLELY OR PRINCIPALLY WITH SEWING MACHINES; SEWING MACHINE NEEDLES | |  | Free | .. |
| 84.42 | \* MACHINERY (OTHER THAN SEWING MACHINES) FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER (INCLUDING BOOT AND SHOE MACHINERY): | |  |  |  |
| 84.42.1 | - Machines, as follows:  (a) belt or strap cutting-out machines;  (b) boot-making or shoe-making machinery, as follows:  (i) assembly machines;  (ii) building and loading machines, heel;  (iii) evening and grading machines, sole;  (iv) lasting machines;  (v) levelling machines, automatic;  (vi) nailing machines;  (vii) pulling-over machines;  (viii) rounding machines, sole;  (ix) screw machines, automatic;  (x) setting machines, edge or welt;  (xi) slugging machines;  (xii) tacking machines;  (xiii) trimming machines, inseam;  (c) brushing machines of a kind used in tanning sole leather;  (d) fur fleshing, pulling or shearing machines; | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
|  | (e) oiling-off machines of a kind used in the production of sole leather; | |  |  |  |
|  | (f) tanners’ hammering machines; | |  |  |  |
|  | (g) whole hide de-hairing machines | |  |  |  |
| 84.42.9 | - Other | |  | 15% | DC: 5% |
| 84.43 | \* CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY AND IN METAL FOUNDRIES | |  | 15% | DC: Free  CAN: 10% |
| 84.44 | \* ROLLING MILLS AND ROLLS THEREFOR | |  | 2% | DC: Free |
| 84.45 | \* MACHINE-TOOLS FOR WORKING METAL OR METAL CARBIDES, NOT BEING MACHINES FALLING WITHIN 84.49 OR 84.50: | |  |  |  |
| 84.45.1 | - Machine-tools, powered by hand or foot, as follows:  (a) drilling machines, as follows:  (i) bench or pedestal type, having a drilling capacity in mild steel not exceeding 60 mm in diameter;  (ii) vertical type, with or arranged for use with multiple spindle heads;  (b) forging, hammering, riveting, bending, straightening, pressing, drawing, cutting (including shearing, punching, blanking, notching and nibbling) machines;  (c) grinding, honing, lapping or polishing machines, other than—  (i) centreless cylindrical or internal cylindrical grinding machines;  (ii) grinding machines of a kind designed solely or principally for preparing or working printing blocks, plates or cylinders;  (iii) honing machines of a kind designed to use honing stones; or  (iv) lapping machines of a kind designed to lap with soft metal charged with abrasives or with stone laps | |  | 25% | DC: 10% |
| 84.45.9 | - Other | |  | Free | .. |
| 84.46 | \* MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT AND LIKE MINERAL MATERIALS OR FOR WORKING GLASS IN THE COLD, OTHER THAN GOODS FALLING WITHIN 84.49 | |  | 25% | DC: 10% |
| 84.47 | \* MACHINE-TOOLS FOR WORKING WOOD, CORK, BONE, EBONITE (VULCANITE), HARD ARTIFICIAL PLASTIC MATERIALS OR OTHER HARD CARVING MATERIALS, OTHER THAN GOODS FALLING WITHIN 84.49 | |  | 25% | DC: 10% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 84.48 | \* ACCESSORIES AND PARTS OF A KIND USED SOLELY OR PRINCIPALLY WITH MACHINES OF A KIND FALLING WITHIN 84.45, 84.46 OR 84.47, INCLUDING WORK AND TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER APPLIANCES FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY KIND OF TOOL OR MACHINE-TOOL FOR WORKING IN THE HAND: | |  |  |  |
| 84.48.1 | - Goods, as follows:  (a) accessories and parts of a kind used solely or principally with machines of a kind falling within 84.45.9, not being cast iron vices;  (b) chucks;  (c) copying attachments for lathes;  (d) dividing heads, with spiral cutting devices;  (e) indexing tables;  (f) lathe tool holders;  (g) tool holders, hand-held, of a kind driven by. flexible shafts;  (h) vices, other than cast iron vices | |  | 2% | DC: Free |
| 84.48.9 | - Other | |  | 25% | DC: 10%  CAN: 20% |
| 84.49 | \* TOOLS FOR WORKING IN THE HAND, PNEUMATIC OR WITH SELF-CONTAINED NON-ELECTRIC MOTOR: | |  |  |  |
| 84.49.1 | - Chain saws | |  | 25% | DC: 15% |
| 84.49.9 | - Other | |  | 2% | DC: Free |
| 84.50 | \* GAS-OPERATED WELDING, BRAZING, CUTTING AND SURFACE TEMPERING APPLIANCES | |  | 15% | DC: Free |
| 84.51 | \* TYPEWRITERS, OTHER THAN TYPEWRITERS INCORPORATING CALCULATING MECHANISMS; CHEQUE-WRITING MACHINES | |  | 2% | DC: Free |
| 84.52 | \* CALCULATING MACHINES; ACCOUNTING MACHINES, CASH REGISTERS, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE  • In respect of alternating current adaptors or alternating current adaptor-rechargers being rectifying apparatus | |  | 30% | .. |
| • In respect of remainder | |  | 2% | DC: Free |
| 84.53 | \* AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT FALLING WITHIN ANY OTHER ITEM  • In respect of cathode ray display terminals, whether or not imported separately | |  | 24% | DC: 10% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
|  | • In respect of remainder | |  | 5% | DC: Free  CAN: Free |
| 84.54 | \* OTHER OFFICE MACHINES (INCLUDING HECTOGRAPH OR STENCIL-DUPLICATING MACHINES, ADDRESSING MACHINES, COIN-SORTING MACHINES, COIN-COUNTING AND WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING AND STAPLING MACHINES): | |  |  |  |
| 84.54.1 | - Machines, as follows:  (a) addressing machines;  (b) coin-counting machines;  (c) duplicating machines;  (d) machines for cancelling cheques, stamps, documents and the like by over-printing;  (e) paper-folding machines;  (f) perforating machines;  (g) stencil-cutting machines | |  | 2% | DC: Free |
| 84.54.2 | - Machines, NSA, having provision for editing, storage, retrieval and manipulation of alpha and numeric text  • In respect of cathode ray display terminals, whether or not imported separately | |  | 24% | DC: 10% |
|  | • In respect of remainder | |  | 5% | DC: Free  CAN: Free |
| 84.54.3 | - Goods, as follows:  (a) de-stapling machines;  (b) punches of a kind used for punching holes in margins of stationery; | |  |  |  |
|  | (c) stapling machines  To 21 August 1984  From 22 August 1984 | |  | 15%  15% | ..  DC: 10% |
| 84.54.9 | - Other  To 21 August 1984  From 22 August 1984 | |  | 20%  15% | DC: 15%  DC: 10% |
| 84.55 | \* PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) OF A KIND USED SOLELY OR PRINCIPALLY WITH MACHINES OF A KIND FALLING WITHIN 84.51, 84.52, 84.53 OR 84.54: | |  |  |  |
| 84.55.1 | - Of a kind used solely or principally with goods of a kind falling within 84.53 | |  | 5% | DC: Free |
| 84.55.9 | - Other | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 84.56 | \* MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING OR MIXING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER AND PASTE) FORM; MACHINERY FOR AGGLOMERATING, MOULDING OR SHAPING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND: | |  |  |  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
| 84.56.1 | - Goods, as follows:  (a) asphalt plants;  (b) brick presses;  (c) concrete mixers | |  | 25% | DC: 10% |
|  |
|  |
| 84.56.2 | - Crushing or grinding machines having a working weight less than 501, as follows:  (a) jaw type;  (b) vertical rotary type | |  | 20% | DC: 10% |
|  |
|  |
| 84.56.3 | - Crushing or grinding machines, NSA | |  | 15% | DC: Free |
| 84.56.9 | - Other | |  | 15% | DC: Free  CAN: 7.5% |
|  |
| 84.57 | \* GLASS-WORKING MACHINES (OTHER THAN MACHINES FOR WORKING GLASS IN THE COLD); MACHINES FOR ASSEMBLING ELECTRIC FILAMENT AND DISCHARGE LAMPS AND ELECTRONIC AND SIMILAR TUBES AND VALVES | |  | 15% | DC: Free |
|  |
|  |
|  |
| 84.58 | \* AUTOMATIC VENDING MACHINES, NOT BEING MACHINES FOR PLAYING GAMES OF SKILL OR CHANCE | |  | 15% | DC: Free |
|  |
| 84.59 | \* MACHINES AND MECHANICAL APPLIANCES, HAVING INDIVIDUAL FUNCTIONS, NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER: | |  |  |  |
|  |
|  |
| 84.59.1 | - Machines and mechanical appliances, as follows:  (a) broom or brush-making machines;  (b) cigar, cigarette or tobacco-making machines;  (c) eyeletting machines;  (d) rope or cable-making machines;  (e) thrusters, electrically operated;  (f) winding machines, electric coil | |  | 2% | DC: Free |
|  |
|  |
|  |
|  |
| 84.59.2 | - Road-making machinery | |  | 30% | DC: 10% |
| 84.59.3 | - Air conditioning equipment | |  | 20% | DC: 15% |
| 84.59.4 | - Goods, as follows:  (a) actuators for the mechanical operation of control valves;  (b) carpet sweepers | |  | 25% | DC: 10% |
|  |
|  |
| 84.59.5 | - Parts and fittings of a kind used in ships, boats or other vessels | |  | 15% | DC: Free  CAN: 7.5% |
|  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 84.59.6 | - Goods, as follows:  (a) churns;  (b) homogenising machines;  (c) jacketed storage vats or tanks;  (d) sound signalling apparatus for vehicles;  (e) vacuum cleaners;  (f) windscreen wipers | |  | 15% | DC: Free |
| 84.59.7 | - Machines and mechanical appliances for working artificial plastic materials or for the manufacture of planar forms, profile shapes or articles therefrom: | |  |  |  |
| 84.59.71 | - - Injection moulding machines | |  | 15% | .. |
| 84.59.79 | - - Other | |  |  |  |
|  | To 21 August 1984  From 22 August 1984 | |  | 25%  15% | DC: 15%  .. |
| 84.59.9 | - Other | |  |  |  |
|  | To 21 August 1984  From 22 August 1984 | |  | 20%  15% | DC: 15%  CAN: 10%  CAN: 7.5% |
| 84.60 | \* MOULDING BOXES FOR METAL FOUNDRY; MOULDS OF A KIND USED FOR METAL (OTHER THAN INGOT MOULDS), FOR METAL CARBIDES, FOR GLASS, FOR CERAMIC PASTES, CONCRETE, CEMENT OR OTHER MINERAL MATERIALS, FOR RUBBER OR FOR ARTIFICIAL PLASTIC MATERIALS | |  |  |  |
|  | To 21 August 1984  From 22 August 1984 | |  | 20%  15% | DC: 10%  DC: 10% |
| 84.61 | \* TAPS, COCKS, VALVES AND SIMILAR APPLIANCES, FOR PIPES, BOILER SHELLS, TANKS, VATS AND THE LIKE, INCLUDING PRESSURE REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES: | |  |  |  |
| 84.61.1 | - Hydraulic control valves for use in agricultural tractors for the operation of agricultural implements | |  | Free | .. |
| 84.61.2 | - Goods, as follows:  (a) pneumatically operated control valves;  (b) safety controls of a kind used solely or principally with gas cooking appliances;  (c) valves of a kind commonly used with pneumatic tyres and tubes;  (d) valves of a kind designed for the automatic control of temperature, humidity, pressure, vacuum or rate of flow, not being valves of the “on-off” kind | |  | 25% | DC: 10% |
| 84.61.9 | - Other | |  | 25% | DC: 20% |
| 84.62 | \* BALL, ROLLER OR NEEDLE ROLLER BEARINGS: | |  |  |  |
| 84.62.1 | - Parts for propeller shaft universal joints of a kind commonly used with vehicles of a kind falling within 87.01.31, 87.02 or 87.03 | |  | 25% | DC: 10%  CAN: 17.5% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 84.62.2 | - Goods, NSA, as follows:  (a) precision ground steel ball bearings, and parts, other than steel balls, therefor;  (b) tapered roller bearings | |  | 25% | CAN: 17.5% |
| 84.62.9 | - Other | |  | 15% | DC: Free  CAN: 7.5% |
| 84.63 | \* TRANSMISSION SHAFTS, CRANKS, BEARING HOUSINGS, PLAIN SHAFT BEARINGS, GEARS AND GEARING (INCLUDING FRICTION GEARS AND GEAR-BOXES AND OTHER VARIABLE SPEED GEARS), FLYWHEELS, PULLEYS AND PULLEY BLOCKS, CLUTCHES AND SHAFT COUPLINGS: | |  |  |  |
| 84.63.1 | - Goods, as follows:  (a) flexible shaft transmissions, and parts therefor;  (b) main reduction gears for use with steam turbo-generators or steam turbo-alternators;  (c) worm and gear wheels of a kind suitable for use with steam turbines having a power exceeding 1 492 kW | |  | 2% | DC: Free |
| 84.63.2 | - Of a kind used in internal combustion engines: | |  |  |  |
| 84.63.21 | - - Of a kind used with fuel injection equipment for compression ignition engines | |  | 2% | DC: Free |
| 84.63.22 | - - Of a kind used in internal combustion piston engines of a kind falling within 84.06.11 or 84.06.12, NSA | |  | 25% | DC: 10%  CAN: 17.5% |
| 84.63.23 | - - Of a kind used in internal combustion piston engines of a kind falling within 84.06.16, NSA | |  | 35% | DC: Free |
| 84.63.29 | - - Other | |  | 2% | DC: Free |
| 84.63.3 | - Pulley blocks | |  |  |  |
|  | To 21 August 1984 | |  | 20% | DC: Free |
|  | From 22 August 1984 | |  | 15% | DC: Free |
| 84.63.4 | - Bearing housings incorporating, or designed to incorporate, ball, roller or needle roller bearings: | |  |  |  |
| 84.63.41 | - - Incorporating precision ground steel ball bearings or tapered roller bearings | |  | 25% | DC: 10% |
| 84.63.49 | - - Other | |  | 15% | DC: Free |
| 84.63.5 | - Goods, NSA, as follows:  (a) gear-boxes;  (b) gears;  (c) shaft couplings: | |  |  |  |
| 84.63.51 | - - Goods, as follows:  (a) gear-heads for gear-motors, epicyclic gear-boxes and planetary gear-boxes of—  (i) less than 1000 to 1 ratio, having the major diameter shaft measuring at its minimum diameter, 30 mm or more but less than 330 mm; or  (ii) 1000 to 1 ratio or more but less than 5000 to 1 ratio, having the major diameter shaft measuring at its minimum diameter, 30 mm or more but less than 190 mm; | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
|  | (b) other gear-boxes, as follows:  (i) single-stage, having a centre distance, or, if containing bevel gears a cone distance, of 75 mm or more but less than 1 000 mm; or  (ii) multi-stage, having a centre distance of the final reduction gear, or, if the final reduction gear is a bevel gear a cone distance, of 75 mm or more but less than 1 000 mm;  (c) shaft couplings, having a bore diameter not exceeding 500 mm | |  |  |  |
|  | To 1 May 1983 | |  | 30% | DC: 15% |
|  | From 2 May 1983 | |  | 25% | DC: 10% |
|  |  | |  |  | CAN: 20% |
| 84.63.59 | - - Other | |  | 25% | DC: 10%  CAN: 20% |
| 84.63.6 | - Metal parts, NSA, for machinery of a kind falling within 84.25.2 or 84.25.9 | |  | 15% | DC: Free |
| 84.63.9 | - Other | |  | 25% | CAN: 17.5% |
| 84.64 | \* GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF LAMINATED METAL FOIL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, FOR ENGINES, PIPES, TUBES AND THE LIKE, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKS | |  |  |  |
|  | To 21 August 1984 | |  | 20% | DC: 10% |
|  | From 22 August 1984 | |  | 15% | DC: 10% |
| 84.65 | \* MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES AND NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER: | |  |  |  |
| 84.65.1 | - Oil seals incorporating a sealing lip of unhardened vulcanised rubber | |  | 25% | DC: 15% |
| 84.65.2 | - Lubrication nipples | |  | 15% | DC: 10% |
| 84.65.9 | - Other  To 21 August 1984  From 22 August 1984 | |  | 20%  15% | DC: 10%  DC: 10% |

**CHAPTER 85**

ELECTRICAL MACHINERY AND EQUIPMENT; PARTS THEREFOR

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) electrically warmed blankets, bed pads, foot-muffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;

(b) articles of glass falling within 70.11;

(c) electrically heated furniture falling within Chapter 94.

**SCHEDULE 3**—continued

2. (1) Metal tank mercury arc rectifiers are classified in 85.01.

(2) Other goods falling within 85.08, 85.09 or 85.21 are not classified in 85.01.

3. In 85.06, “electro-mechanical domestic appliances” means—

(a) vacuum cleaners, floor polishers, food grinders, food mixers, fruit juice extractors and fans; and

(b) other machines the weight of which does not exceed 20 kg,

that are of a kind commonly used for domestic purposes, but does not include—

(i) roller and other ironing machines falling within 84.16 or 84.40;

(ii) centrifugal and other clothes washing machines falling within 84.18 or 84.40;

(iii) dish washing machines falling within 84.19;

(iv) sewing machines falling within 84.41; or

(v) electro-thermic appliances falling within 85.12.

4. (1) In 85.19, a reference to printed circuits shall be read as a reference to circuits obtained by forming on an insulating base, by any printing process or by the “film circuit” technique, conductor elements (other than semi-conductor and other elements which can produce, rectify, modulate or amplify an electrical signal), contacts or other printed components alone or interconnected according to a pre-established pattern, but does not include circuits combined with elements (other than connecting elements) not obtained during the printing process.

(2) For the purposes of sub-note (1)—

“printing process” includes embossing, plating-up, etching

“printed components” includes inductances, resistors, capacitors.

(3) Film circuits produced by the technological processes referred to in sub-notes (1) and (2) that comprise both passive and active elements fall within 85.21.

5. (1) In 85.21; a reference to—

(a) diodes, transistors and similar semi-conductor devices shall be read as a reference to those devices the operation of which depends on variations in resistivity on the application of an electric field;

(b) electronic microcircuits shall be read as a reference to—

(i) microassemblies of the “fagot” module, moulded module, micromodule and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and inter-connected;

(ii) monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are essentially created in the mass on the surface of a semi-conductor material and are inseparably associated; or

(iii) hybrid integrated circuits in which passive and active elements, some obtained by thin-film or thick-film technology (including resistors, capacitors, interconnections), others by semi-conductor technology (including diodes, transistors, monolithic integrated circuits), are combined, to all intents and purposes indivisibly, on a single insulating substrate. These circuits may also include miniaturised discrete components.

(2) Goods to which sub-note (1) applies fall within 85.21 and do not fall within any other item in this Schedule.

6. In 85.24, “carbon brushes” includes brushes made of mixtures of powdered carbon in the form of graphite and powders of base metals but does not include metal brushes coated with an external layer of carbon in the form of graphite.

7. In 85.01.6, “rating” in relation to rotary converters means the output rating, in kilowatts, or, where there are two or more such outputs, the aggregate of those outputs, calculated by reference to the electrical output of the rotary converter, or, where there is more than one such converter, the sum of the electrical outputs of the converters.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 85.01 | \* ELECTRICAL GOODS, AS FOLLOWS: GENERATORS, MOTORS, CONVERTERS (WHETHER ROTARY OR STATIC), TRANSFORMERS, RECTIFIERS (INCLUDING METAL TANK MERCURY ARC RECTIFIERS) AND RECTIFYING APPARATUS, INDUCTORS: | |  |  |  |
| 85.01.1 | - Alternating current generators having a rating exceeding 500 kVA | |  | Free | .. |
| 85.01.2 | - Alternating current motors, three phase, squirrel cage, having a power rating of less than 38 kW but not less than 0.746 kW, as follows:  (a) of the totally enclosed fan cooled type;  (b) of the drip proof type; or  (c) of the open type | |  |  |  |
|  | To 30 September 1983 | |  | 30% | .. |
|  | From 1 October 1983 | |  | 25% | .. |
| 85.01.3 | - Inductors and static transformers of a kind used in or with radio, television or audio equipment: | |  |  |  |
| 85.01.31 | - - Pick up induction coils of a kind used in or with hearing aids | |  | 35% | DC: 20% |
| 85.01.39 | - - Other | |  | 35% | DC: 25% |
| 85.01.4 | - Static converters, rectifiers and rectifying apparatus | |  | 30% | .. |
| 85.01.5 | - Alternating current motors, NSA, having a power rating not exceeding 410 kW, not being goods of a kind used in vehicles of a kind falling within 87.01.31, 87.02 or 87.03 | |  |  |  |
|  | To 30 September 1983 | |  | 30% | DC: 20% |
|  |  | |  |  | CAN: 25% |
|  | From 1 October 1983 | |  | 25% | DC: 15% |
| 85.01.6 | - Goods, not being of a kind used in vehicles of a kind falling within 87.01.31, 87.02 or 87.03, as follows:  (a) alternating current generators, having a rating not exceeding 500 kVA;  (b) direct current or universal generators having a rating not exceeding 50 kW;  (c) direct current or universal motors, as follows:  (i) of the traction type;  (ii) of the totally enclosed mill type;  (iii) of the type suitable for use with gearless lifts; or  (iv) of the type having a power rating not exceeding 52 kW;  (d) rotary converters, as follows:  (i) having a rating not exceeding 50 kW; or  (ii) having a rating exceeding 50 kW and not exceeding 400 kW, being goods that have—  (a) a direct current output; or  (b) an alternating current output of a frequency not exceeding 500 cycles/second | |  |  |  |
|  | To 30 September 1983 | |  | 30% | DC: 20% |
|  | From 1 October 1983 | |  | 25% | DC: 15% |
| 85.01.9 | - Other | |  | 25% | DC: 15% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 85.02 | \* ELECTRO-MAGNETS; PERMANENT MAGNETS AND GOODS MADE OF SPECIAL MATERIALS FOR PERMANENT MAGNETS, BEING BLANKS FOR SUCH MAGNETS; ELECTRO-MAGNETIC AND PERMANENT MAGNET CHUCKS, CLAMPS, VICES AND SIMILAR WORK HOLDERS; ELECTRO-MAGNETIC CLUTCHES AND COUPLINGS; ELECTRO-MAGNETIC BRAKES; ELECTRO-MAGNETIC LIFTING HEADS. | |  |  |  |
| 85.02.1 | - Goods, as follows:  (a) electro-magnets;  (b) permanent magnets and blanks therefor;  (c) electro-magnetic lifting heads | |  | 25% | DC: 15% |
| 85.02.9 | - Other | |  | 2% | DC: Free |
| 85.03 | \* PRIMARY CELLS AND PRIMARY BATTERIES  To 1 December 1984  From 2 December 1984 | |  | 30%  25% | FI: Free  FI: Free |
| 85.04 | \* ELECTRIC ACCUMULATORS | |  | 35% | DC: 5%  CAN: 15% |
| 85.05 | \* TOOLS FOR WORKING IN THE HAND, WITH SELF-CONTAINED ELECTRIC MOTOR | |  | 25% | .. |
| 85.06 | \* ELECTRO-MECHANICAL DOMESTIC APPLIANCES WITH SELF-CONTAINED ELECTRIC MOTOR: | |  |  |  |
| 85.06.1 | - Goods, as follows:  (a) blenders; or  (b) mixers | |  | 35% | DC: 25% |
| 85.06.2 | - Fans | |  | 25% | .. |
| 85.06.9 | - Other | |  | 25% | DC: 15% |
| 85.07 | \* SHAVERS AND HAIR CLIPPERS, WITH SELF-CONTAINED ELECTRIC MOTOR | |  | 25% | DC: 15% |
| 85.08 | \* ELECTRICAL STARTING AND IGNITION EQUIPMENT FOR INTERNAL COMBUSTION ENGINES (INCLUDING IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, STARTER MOTORS, SPARKING PLUGS AND GLOW PLUGS); GENERATORS (DYNAMOS AND ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES: | |  |  |  |
| 85.08.1 | - Goods, as follows:  (a) distributors, not being of a kind commonly used with motor vehicles; or  (b) magnetos, other than of the flywheel type | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 85.08.2 | - Induction coils, not being high tension ignition coils of a kind commonly used with engines for vehicles | |  | 35% | DC: 15% |
| 85.08.3 | - Goods of a kind used with engines for vehicles, as follows:  (a) automatic voltage regulators for 6V or 12V systems;  (b) distributors;  (c) generators having a 6V or 12V rating;  (d) induction coils being high tension ignition coils having a 6V or 12V rating;  (e) starting motors having a 6V or 12V rating | |  | 25% | DC: 15%  CAN: 17.5% |
| 85.08.9 | - Other | |  | 25% | DC: 15% |
| 85.09 | \* ELECTRICAL LIGHTING AND SIGNALLING EQUIPMENT AND ELECTRICAL WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, FOR CYCLES OR MOTOR VEHICLES: | |  |  |  |
| 85.09.1 | - For cycles falling within 87.09 or 87.10 | |  | Free | .. |
| 85.09.2 | - Goods, as follows:  (a) windscreen wipers;  (b) for use as original components in the assembly or manufacture of motor vehicles of a kind falling within 87.01.31, 87.02 or 87.03, not being sealed beam lamps | |  | 25% | DC: 10%  CAN: 17.5% |
| 85.09.9 | - Other | |  | 25% | DC: 10% |
| 85.10 | \* PORTABLE ELECTRIC BATTERY AND MAGNETO LAMPS, OTHER THAN LAMPS FALLING WITHIN 85.09: | |  |  |  |
| 85.10.1 | - Lamps having provision for the incorporation of batteries | |  | 25% | DC (except HONG): 15% |
| 85.10.9 | - Other | |  | 2% | DC: Free |
| 85.11 | \* INDUSTRIAL AND LABORATORY ELECTRIC FURNACES, OVENS AND INDUCTION AND DIELECTRIC HEATING EQUIPMENT; ELECTRIC OR LASER OPERATED WELDING, BRAZING, SOLDERING OR CUTTING MACHINES AND APPARATUS: | |  |  |  |
| 85.11.1 | - Goods, as follows:  (a) induction and dielectric heating equipment, not being furnaces or ovens; or  (b) welding, brazing, soldering or cutting machines and apparatus | |  | 25% | DC: 10% |
| 85.11.9 | - Other | |  | 15% | DC: Free |
| 85.12 | \* ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SOIL HEATING APPARATUS AND ELECTRIC SPACE HEATING APPARATUS; ELECTRIC HAIR DRESSING APPLIANCES (INCLUDING HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND ELECTRIC SMOOTHING IRONS; ELECTRO-THERMIC DOMESTIC APPLIANCES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF CARBON: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 85.12.1 | - Heating cable | |  | 2% | DC: Free |
| 85.12.2 | - Goods, as follows:  (a) deep fryers;  (b) drink warmers;  (c) food warmers;  (d) frypans;  (e) hair dryers, as used on human beings, not being of the pedestal type;  (f) immersion heaters;  (g) jugs;  (h) kettles;  (j) percolators;  (k) smoothing irons;  (m) toasters;  (n) vertical grillers | |  | 35% | FI: Free  DC: 25% |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
| 85.12.9 | - Other | |  | 25% | FI: Free  DC: 10% |
|  |
| 85.13 | \* ELECTRICAL LINE TELEPHONIC AND TELEGRAPHIC APPARATUS (INCLUDING SUCH APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS) | |  | 30% | DC: Free |
|  |
|  |
| 85.14 | \* MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS: | |  |  |  |
|  |
|  |
| 85.14.1 | - Speech trainer sets, being sets designed for speech training of clinically deaf persons | |  | 2% | DC: Free |
|  |
| 85.14.2 | - Loudspeakers | |  | 25% | .. |
| 85.14.9 | - Other | |  | 35% | .. |
| 85.15 | \* RADIOTELEGRAPHIC AND RADIO-TELEPHONIC TRANSMISSION AND RECEPTION APPARATUS; RADIOBROADCASTING AND TELEVISION TRANSMISSION AND RECEPTION APPARATUS (INCLUDING RECEIVERS INCORPORATING SOUND RECORDERS OR REPRODUCERS) AND TELEVISION CAMERAS; RADIO NAVIGATIONAL AID APPARATUS, RADAR APPARATUS AND RADIO REMOTE CONTROL APPARATUS. | |  |  |  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
| 85.15.1 | - Goods, as follows:  (a) radio-broadcasting reception apparatus including receivers incorporating sound recorders or reproducers;  (b) television reception apparatus for the reception of signals without line connection including receivers incorporating radio-broadcasting receivers, sound recorders or reproducers | |  |  |  |
|  |
|  |
|  |
|  |
|  |
|  | • In respect of each picture tube designed for visual display of television in colour | |  | 2% | DC: Free |
|  | • In respect of remainder | |  | 35% | .. |
| 85.15.2 | - Burglar alarms | |  | 15% | DC: Free |
| 85.15.9 | - Other | |  | 30% | CAN: 20% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 85.16 | \* ELECTRIC TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, ROADS OR INLAND WATERWAYS AND EQUIPMENT USED FOR SIMILAR PURPOSES IN PORT INSTALLATIONS OR UPON AIRFIELDS | |  | 30% | DC: 20% |
|  |
| 85.17 | \* ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS NOT FALLING WITHIN 85.09 OR 85.16 | |  | 15% | DC: Free |
|  |
| 85.18 | \* ELECTRICAL CAPACITORS, FIXED OR VARIABLE: | |  |  |  |
| 85.18.1 | - Capacitors of the power factor correction type | |  | 25% | .. |
| 85.18.2 | - Capacitors of a kind used with vehicles of a kind falling within 87.01.31, 87.02 or 87.03 | |  | 25% | DC: 20% |
|  |
| 85.18.3 | - Capacitors, NSA, as follows:  (a) of a kind used in X-ray apparatus;  (b) of a kind used as standards or references for comparison and measuring purposes;  (c) electrolytic, fixed | |  | 2% | DC: Free |
|  |
|  |
|  |
|  |
| 85.18.9 | - Other | |  | 35% | .. |
| 85.19 | \* ELECTRICAL APPARATUS FOR MAKING AND BREAKING ELECTRICAL CIRCUITS, FOR THE PROTECTION OF ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (INCLUDING SWITCHES, RELAYS, FUSES, LIGHTNING ARRESTERS, SURGE SUPPRESSORS, PLUGS, LAMP-HOLDERS AND JUNCTION BOXES); RESISTORS, FIXED OR VARIABLE (INCLUDING POTENTIOMETERS), OTHER THAN HEATING RESISTORS; PRINTED CIRCUITS; SWITCHBOARDS (OTHER THAN TELEPHONE SWITCHBOARDS) AND CONTROL PANELS: | |  |  |  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
| 85.19.1 | - Goods, as follows:  (a) printed circuits;  (b) resistors and valve sockets, of a kind used in or with radio, television or audio equipment | |  | 35% | .. |
|  |
|  |
|  |
| 85.19.2 | - Lightning arresters (surge diverters), suitable for the protection of electricity supply equipment | |  | 15% | DC: Free |
|  |
| 85.19.3 | - Goods, NSA, as follows:  (a) liquid slip regulators;  (b) starter switches for fluorescent lamps;  (c) switchgear, being apparatus for making and breaking electrical circuits, of a kind rated for use at nominal system voltages exceeding 200 kV;  (d) time switches, not being relays | |  | 2% | DC: Free |
|  |
|  |
|  |
|  |
|  |
| 85.19.4 | - Goods, of a kind used in or with hearing aids, as follows:  (a) battery contacts;  (b) earcord plugs;  (c) printed circuit switches;  (d) toggle switches | |  | 25% | CAN: 15% |
|  |
|  |
|  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 85.19.9 | - Other | |  | 25% | CAN: 20% |
| 85.20 | \* ELECTRIC FILAMENT LAMPS AND ELECTRIC DISCHARGE LAMPS (INCLUDING INFRA-RED AND ULTRA-VIOLET LAMPS); ARC-LAMPS: | |  |  |  |
| 85.20.1 | - Filament lamps of a kind commonly used in motor vehicles | |  | 25% | DC: 15% |
| 85.20.2 | - Fluorescent discharge lamps | |  | 25% | DC (except TAIW): Free |
| 85.20.3 | - Filament lamps, NSA | |  | 10% | DC: Free |
| 85.20.9 | - Other | |  | 2% | DC: Free |
| 85.21 | \* THERMIONIC, COLD CATHODE AND PHOTO-CATHODE VALVES AND TUBES (INCLUDING VAPOUR OR GAS FILLED VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES AND MERCURY ARC RECTIFYING VALVES AND TUBES); PHOTOCELLS; DIODES, TRANSISTORS AND SIMILAR SEMI-CONDUCTOR DEVICES; LIGHT EMITTING DIODES; ELECTRONIC MICROCIRCUITS; MOUNTED PIEZO-ELECTRIC CRYSTALS: | |  |  |  |
| 85.21.1 | - Cathode-ray tubes | |  | 2% | DC: Free |
| 85.21.9 | - Other | |  | 35% | .. |
| 85.22 | \* ELECTRICAL APPLIANCES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER: | |  |  |  |
| 85.22.1 | - Particle accelerators | |  | 2% | DC: Free |
| 85.22.2 | - Goods, as follows:  (a) frequency amplifiers;  (b) instrumentation magnetic tape recorders;  (c) signal (audio and radio-frequency and radiation) modifiers; or  (d) source signal generators (including audio-frequency oscillators and standard signal generators, non-mechanical) of a kind used in connection with the observation or checking of electrical and radiation phenomena | |  | 30% | DC: 20% |
| 85.22.9 | - Other | |  | 25% | DC: 15% |
| 85.23 | \* INSULATED (INCLUDING ENAMELLED OR ANODISED) ELECTRIC WIRE, CABLE, BARS, STRIP AND THE LIKE (INCLUDING CO-AXIAL CABLE), WHETHER OR NOT FITTED WITH CONNECTORS: | |  |  |  |
| 85.23.1 | - Motor vehicle wiring harness | |  | 25% | DC: 15% |
| 85.23.2 | - Goods, as follows:  (a) compensation or extension leads for thermocouples; or  (b) designed for working pressures exceeding 33 kV | |  | Free | .. |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 85.23.3 | - Winding wire | |  | 15% | FI: Free  DC: 5%  CAN: 10% |
| 85.23.9 | - Other: | |  |  |  |
| 85.23.91 | - - Fitted with connectors | |  | 32% | FI: Free  DC: 15%  CAN: 13% |
| 85.23.99 | - - Other | |  | 15% | FI: Free |
| 85.24 | \* CARBON BRUSHES, ARC-LAMP CARBONS, BATTERY CARBONS, CARBON ELECTRODES AND OTHER CARBON ARTICLES OF A KIND USED FOR ELECTRICAL PURPOSES: | |  |  |  |
| 85.24.1 | - Brushes and contacts | |  | 15% | DC: Free |
| 85.24.9 | - Other | |  | 2% | DC: Free |
| 85.25 | \* INSULATORS OF ANY MATERIAL: | |  |  |  |
| 85.25.1 | - Insulators, as follows:  (a) being assemblies of the stacked type incorporating two or more separable insulators, both or all of which are usable at nominal system voltages exceeding 88 000 V;  (b) of the suspension disc type, having an electro-mechanical failing load exceeding 147 kN;  (c) of the pin type, suitable for use at nominal system voltages exceeding 1 000 V;  (d) of types not specified in paragraphs (a), (b) and (c), suitable for use at nominal system voltages exceeding 88 000 V | |  | 2% | DC: Free |
| 85.25.9 | - Other | |  | 40% | DC (except CHIN): Free |
| 85.26 | \* INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS FALLING WITHIN 85.25: | |  |  |  |
| 85.26.1 | - Ceramic insulators for sparking plugs | |  | 2% | DC: Free |
| 85.26.9 | - Other | |  | 25% | DC: 15% |
| 85.27 | \* ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIALS | |  | 11% | DC: 10% |
| 85.28 | \* ELECTRICAL PARTS FOR MACHINERY AND APPARATUS, NOT BEING PARTS FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER | |  | 25% | DC: 15% |

**SCHEDULE 3**—continued

**DIVISION 17**

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

DIVISIONAL NOTES

1. Goods falling within 97.01, 97.03 or 97.08, and bobsleighs, toboggans and the like falling within 97.06, do not fall within this Division.

2. In this Division, a reference to parts or accessories for goods shall be read as not including—

(a) joints, washers and the like;

(b) parts for general use as defined in note 2 to Division 15 and similar goods of artificial plastic materials;

(c) goods falling within Chapter 82;

(d) goods falling within 83.11;

(e) goods falling within an item or items in items 84.01 to 84.59 (inclusive), 84.61 or 84.62;

(f) parts for engines or motors, being parts falling within 84.63;

(g) goods falling within Chapter 85;

(h) goods falling within Chapter 90;

(J) goods falling within Chapter 91;

(k) arms falling within Chapter 93; or

(m) brushes of a kind used as parts for vehicles falling within 96.01.

3. In Chapters 86, 87 and 88 a reference to parts or accessories for goods shall be read as a reference to parts or accessories that are used solely or principally as parts or accessories for those goods.

4. For the purposes of this Schedule—

(a) flying machines specially constructed so that they can also be used as road vehicles shall be treated as flying machines; and

(b) amphibious motor vehicles shall be treated as motor vehicles.

5. (1) In this Division—

(a) air-cushion vehicles that are hovertrains designed to travel on a guide-track fall within Chapter 86;

(b) air-cushion vehicles that are designed to travel over land or over both land and water fall within Chapter 87; or

(c) air-cushion vehicles that are designed to travel over water, whether or not able to land on beaches or landing-stages or able to travel over ice, fall within Chapter 89.

(2) Fixtures and fittings for hovertrain tracks shall be deemed to be fixtures and fittings for railway tracks; traffic control equipment for hovertrain transport systems shall be deemed to be traffic control equipment for railways.

**CHAPTER 86**

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

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains, falling within 44.07 or 68.11;

(b) railway or tramway track construction material of iron or steel falling within 73.16;

(c) electrically powered signalling apparatus falling within 85.16.

2. In 86.09, “parts” includes—

(a) axles, wheels, metal tyres, hoops and hubs and other parts for wheels;

(b) frames, underframes and bogies;

**SCHEDULE 3**—continued

(c) axle boxes and brake gear;

(d) buffers for rolling-stock and coupling gear and corridor connections; and

(e) coachwork.

3. Subject to note 1, the following goods fall within 86.10 and do not fall within any other item:

(a) assembled track, turntables, platform buffers and loading gauges;

(b) semaphores, mechanical signal discs, level crossing control gear and signal and point controls, whether or not they are fitted for electric lighting.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 86.01 |  | |  |  |  |
| 86.02 | \* ELECTRIC RAIL LOCOMOTIVES, BATTERY OPERATED OR POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY | |  | 20% | .. |
| 86.03 | \* OTHER RAIL LOCOMOTIVES; TENDERS | |  | 20% | .. |
| 86.04 | \* MECHANICALLY PROPELLED RAILWAY AND TRAMWAY COACHES, VANS AND TRUCKS, AND MECHANICALLY PROPELLED TRACK INSPECTION TROLLEYS | |  | 20% | .. |
| 86.05 | \* RAILWAY AND TRAMWAY PASSENGER COACHES AND LUGGAGE VANS; HOSPITAL COACHES, PRISON COACHES, TESTING COACHES, TRAVELLING POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY COACHES | |  | 20% | .. |
| 86.06 | \* RAILWAY AND TRAMWAY ROLLING-STOCK, BEING WORKSHOPS, CRANES OR OTHER SERVICE VEHICLES | |  | 20% | .. |
| 86.07 | \* RAILWAY AND TRAMWAY GOODS VANS, GOODS WAGONS AND TRUCKS | |  | 20% | .. |
| 86.08 | \* CONTAINERS SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT | |  | 30% | CAN: 21% |
| 86.09 | \* PARTS FOR RAILWAY AND TRAMWAY LOCOMOTIVES AND ROLLING-STOCK | |  | 20% | .. |
| 86.10 | \* RAILWAY AND TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL EQUIPMENT, NOT ELECTRICALLY POWERED, FOR SIGNALLING TO OR CONTROLLING ROAD, RAIL OR OTHER VEHICLES, SHIPS OR AIRCRAFT; PARTS FOR THE FOREGOING FIXTURES, FITTINGS OR EQUIPMENT | |  | 20% | DC: 10% |

**CHAPTER 87**

VEHICLES, OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS THEREFOR

CHAPTER NOTES

1. Railway or tramway rolling-stock designed solely for running on rails do not fall within this Chapter.

2. In this Chapter, “tractor” means a vehicle constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not the first-mentioned vehicle contains subsidiary provision

**SCHEDULE 3**—continued

for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.

3. Motor chassis fitted with cabs fall within 87.02 and do not fall within 87.04.

4. Children’s cycles that are not fitted with ball bearings and children’s cycles that, although fitted with ball bearings, are not constructed like normal cycles, do not fall within 87.10 or 87.14.

5. In this Schedule, “agricultural tractor” means—

(a) a two-wheel drive tractor of a kind used solely or principally in agriculture, horticulture or viticulture; or

(b) any other tractor that is designed for use, and will be used, solely or principally, in agriculture, horticulture or viticulture.

6. In this Chapter, “gross vehicle weight” means the sum of the tare of the vehicle plus the pay load.

7. In this Chapter, “unassembled” means goods that are not assembled or are not further assembled than a stage that constitutes a sub-assembly.

8. In this Chapter, “assembled” includes goods that are not “unassembled” by virtue of note 7.

9. (1) In 87.02, “variants of motor cars or station wagons” means utilities, pick-ups, panel vans or like vehicles that have either a front end contour structure identical to that used in a motor car or station wagon of a particular kind or a front end contour structure and engine generally similar to those used in a motor car or station wagon of a particular kind.

(2) For the purposes of sub-note (1), an engine that has had its bore increased and/or its stroke lengthened to increase its power is to be regarded as generally similar to another engine using the same size block but with smaller bore and/or stroke.

10. In this Schedule, “fork-lift trucks” means mechanically propelled works trucks designed for loading, unloading, stacking or tiering of goods by means of forks or other attachments to elevating masts.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 87.01 | \* TRACTORS (OTHER THAN THOSE FALLING WITHIN 87.07), WHETHER OR NOT FITTED WITH POWER TAKE-OFFS, WINCHES OR PULLEYS: | |  |  |  |
| 87.01.1 | - Tractors of the track-laying type | |  | Free | .. |
| 87.01.2 | - Agricultural wheeled tractors and other wheeled tractors that are derivatives of agricultural tractors: | |  |  |  |
| 87.01.21 | - - Having a power of less than 15 kW at the power take-off | |  | 25% | DC: Free |
| 87.01.29 | - - Other  • In respect of radio receivers and tape players, combined or separate  • In respect of winches  • In respect of air conditioning equipment  • In respect of pneumatic tyres and tubes  • In respect of remainder | |  | 35%  30%  25%  15%  Free | DC: 20%  DC: 20%  DC: 15%  DC: 5%  .. |
| 87.01.3 | - Tractors for articulated vehicles, NSA: | |  |  |  |
| 87.01.31 | - - Designed for highway operation | |  | 22.5% | DC: 15%  CAN: 15% |
| 87.01.32 | - - Tractors, NSA, for rock buggies, dumpers, shuttle dumpers, tailgate dumpers and the like | |  | 25% | DC: 15%  CAN: 17.5% |
| 87.01.39 | - - Other | |  | 20% | DC: 10%  CAN: 12.5% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 87.01.9 | - Other | |  | 20% | DC: 10%  CAN: 12.5% |
| 87.02 | \* MOTOR VEHICLES FOR THE TRANSPORT OF PERSONS, GOODS OR MATERIALS (INCLUDING SPORTS MOTOR VEHICLES, OTHER THAN THOSE FALLING WITHIN 87.09): | |  |  |  |
| 87.02.1 | - Goods, as follows:  (a) rock buggies, dumpers, shuttle dumpers, tailgate dumpers and the like;  (b) battery operated vehicles | |  | 25% | DC: 15%  CAN: 17.5% |
| 87.02.2 | - Vehicles, NSA, other than four-wheel drive vehicles and cab-over forward-control vehicles, being—  (a) motorcars;  (b) station wagons; or  (c) variants of motor cars or station wagons: | |  |  |  |
| 87.02.21 | - - Assembled | |  | 57.5% | DC: 50%  CAN: 50% |
| 87.02.22 | - - Unassembled: | |  |  |  |
| 87.02.221 | - - - As prescribed by by-law | |  | 25% | DC: 15%  CAN: 17.5% |
|  |
| 87.02.229 | - - - Other | |  | 35% | DC: 25%  CAN: 27.5% |
| 87.02.9 | - Other: | |  |  |  |
| 87.02.91 | - - Having a gross vehicle weight rating of 2.72 tor more | |  | 22.5% | DC: 15%  CAN: 15% |
| 87.02.92 | - - Having a gross vehicle weight rating of less than 2.72 t**:** | |  |  |  |
| 87.02.921 | - - - Assembled, not being four-wheel drive vehicles | |  | 35% | DC: 25% |
|  |  |  | CAN: 27.5% |
| 87.02.929 | - - - Other | |  | 25% | DC: 15%  CAN: 17.5% |
| 87.03 | \* SPECIAL PURPOSE MOTOR LORRIES AND VANS (INCLUDING BREAKDOWN LORRIES, FIRE-ENGINES, FIRE-ESCAPES, ROAD SWEEPER LORRIES, SNOW-PLOUGHS, SPRAYING LORRIES, CRANE LORRIES, SEARCHLIGHT LORRIES, MOBILE WORKSHOPS AND MOBILE RADIOLOGICAL UNITS), BUT NOT INCLUDING MOTOR VEHICLES FALLING WITHIN 87.02: | |  |  |  |
| 87.03.1 | - Fire-engines, having a gross vehicle weight rating of less than 2.72 t | |  | 2% | DC: Free |
| 87.03.2 | - Crane lorries | |  |  |  |
|  | • In respect of crane section | |  | 35% | DC: 25%  CAN: 27.5% |
|  | • In respect of remainder | |  | 25% | DC: 15%  CAN: 17.5% |
| 87.03.3 | - Assembled vehicles, NSA, having a gross vehicle weight rating of 10.16 t or more | |  | 22.5% | DC: 15%  CAN: 15% |
| 87.03.9 | - Other | |  | 25% | DC: 15%  CAN: 17.5% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 87.04 | \* CHASSIS FITTED WITH ENGINES, BEING CHASSIS FOR MOTOR VEHICLES OF A KIND FALLING WITHIN 87.01, 87.02 OR 87.03: | |  |  |  |
| 87.04.1 | - For use as original equipment in the assembly or manufacture of vehicles of a kind falling within 87.02.2: | |  |  |  |
| 87.04.11 | - - As prescribed by by-law | |  | 25% | DC: 15%  CAN: 17.5% |
| 87.04.19 | - - Other | |  | 35% | DC: 25%  CAN: 27.5% |
| 87.04.9 | - Other | |  | 25% | DC: 15%  CAN: 17.5% |
| 87.05 | \* BODIES (INCLUDING CABS) FOR MOTOR VEHICLES OF A KIND FALLING WITHIN 87.01, 87.02 OR 87.03: | |  |  |  |
| 87.05.1 | - For tractors of a kind falling within 87.01.1, 87.01.2 or 87.01.9 | |  | 20% | DC: 10%  CAN: 12.5% |
| 87.05.2 | - For use as original equipment in the assembly or manufacture of vehicles of a kind falling within 87.02.2: | |  |  |  |
| 87.05.21 | - - As prescribed by by-law | |  | 25% | DC: 15%  CAN: 17.5% |
| 87.05.29 | - - Other | |  | 35% | DC: 25%  CAN: 27.5% |
| 87.05.9 | - Other | |  | 25% | DC: 15%  CAN: 17.5% |
| 87.06 | \* PARTS AND ACCESSORIES FOR MOTOR VEHICLES OF A KIND FALLING WITHIN 87.01, 87.02 or 87.03: | |  |  |  |
| 87.06.1 | - For tractors of a kind falling within 87.01.9 | |  | 20% | DC: 10% |
| 87.06.2 | - For tractors of a kind falling within 87.01.1 or 87.01.2, or for fire-engines of a kind falling within 87.03.1 | |  | 2% | DC: Free |
| 87.06.3 | - For use as original equipment in the assembly or manufacture of vehicles of a kind falling within 87.02.2, as follows:  (a) chassis;  (b) clutch assemblies;  (c) driving axle assemblies;  (d) gear-boxes; or  (e) assemblies incorporating any of the goods specified in (b), (c) or (d): | |  |  |  |
| 87.06.31 | - - As prescribed by by-law | |  | 25% | DC: 15%  CAN: 17.5% |
| 87.06.39 | - - Other | |  | 35% | DC: 25%  CAN: 27.5% |
| 87.06.9 | - Other | |  | 25% | DC: 15%  CAN: 17.5% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 87.07 | \* WORKS TRUCKS, MECHANICALLY PROPELLED, OF A KIND USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OR HANDLING OF GOODS (INCLUDING PLATFORM TRUCKS, FORK-LIFT TRUCKS AND STRADDLE CARRIERS); TRACTORS OF A KIND USED ON RAILWAY STATION PLATFORMS; PARTS FOR SUCH TRUCKS AND TRACTORS: | |  |  |  |
| 87.07.1 | - Tractors of a kind used on railway station platforms, and parts therefor | |  | 2% | DC: Free |
| 87.07.2 | - Straddle carriers and parts therefor | |  | 25% | DC: 5% |
| 87.07.9 | - Other | |  |  |  |
| To 31 March 1983 | |  | 30% | DC: 10% |
| From 1 April 1983 | |  | 25% | DC: 10% |
| 87.08 | \* TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTORISED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS FOR SUCH VEHICLES | |  | Free | .. |
| 87.09 | \* MOTOR-CYCLES, AUTO-CYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS OF ALL KINDS: | |  |  |  |
| 87.09.1 | - Side-cars | |  | 15% | FI: Free  DC: 5% |
| 87.09.9 | - Other | |  | Free | .. |
| 87.10 | \* CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED: | |  |  |  |
| 87.10.1 | - Having a distance between the axes of the centres of the front and rear axle apertures not exceeding 765 mm | |  |  |  |
| To 18 August 1983 | |  | 30% | FI: Free  DC: 25% |
| From 19 August 1983 | |  | 20% | FI: Free  DC: 15% |
| 87.10.2 | - Assembled bicycles, NSA | |  |  |  |
| To 18 August 1983 | |  | 30% | FI: Free  DC (except TAIW): 25% |
| From 19 August 1983 | |  | 20%. | FI: Free  DC (except TAIW): 15% |
| 87.10.3 | - Unassembled bicycles, NSA | |  |  |  |
| To 18 August 1983 | |  | 15% | FI: Free  DC (except TAIW): 7.5% |
| From 19 August 1983 | |  | 20% | FI: Free  DC (except TAIW): 15% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 87.11 | \* INVALID CARRIAGES, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED | |  |  |  |
| To 26 May 1983 | |  | 25% | DC: 10% |
| From 27 May 1983 | |  | 20% | DC: 5% |
| 87.12 | \* PARTS AND ACCESSORIES FOR GOODS OF A KIND FALLING WITHIN 87.09, 87.10 or 87.11: | |  |  |  |
| 87.12.1 | - Warning devices | |  | 2% | DC: Free |
| 87.12.2 | - Parts and accessories, NSA, for goods of a kind falling within 87.09: | |  |  |  |
| 87.12.21 | - - Exhaust systems (including exhaust boxes and silencers), and parts therefor | |  | 20% | FI: Free  DC: 10% |
| 87.12.29 | - - Other | |  | 2% | DC: Free |
| 87.12.3 | - Parts and accessories, NSA, for goods of a kind falling within 87.10: | |  |  |  |
| 87.12.31 | - - Wheels and rims | |  | 5% | DC: Free |
| 87.12.32 | - - Frames: | |  |  |  |
| 87.12.321 | - - - Of a kind used solely or principally with cycles of a kind falling within 87.10.1 | |  |  |  |
| To 18 August 1983 | |  | 13% | FI: Free  DC: 7.5% |
|  |
| From 19 August 1983 | |  | 20% | FI: Free  DC: 15% |
|  |
| 87.12.322 | - - - Of a kind used solely or principally with cycles of a kind falling within 87.10.2 or 87.10.3 | |  |  |  |
| To 18 August 1983 | |  | 30% | FI: Free  DC (except TAIW): 25% |
|  |
| From 19 August 1983 | |  | 20% | FI: Free  DC (except TAIW): 15% |
|  |
| 87.12.33 | - - Forks | |  |  |  |
| To 18 August 1983 | |  | 13% | FI: Free  DC: 7.5% |
|  |
| From 19 August 1983 | |  | 20% | FI: Free  DC (except TAIW): 15% |
|  |
| 87.12.34 | - - Saddles of leather and parts therefor: | |  |  |  |
| 87.12.341 | - - - Of a kind used solely or principally with cycles of a kind falling within 87.10.1 | |  |  |  |
| To 18 August 1983 | |  | 25% | FI: Free  DC: 15% |
|  |
| From 19 August 1983 | |  | 20% | FI: Free  DC: 15% |
|  |
| 87.12.342 | - - - Of a kind used solely or principally with cycles of a kind falling within 87.10.2 or 87.10.3 | |  | 20% | FI: Free  DC: 15% |
| 87.12.35 | - - Saddles, NSA: | |  |  |  |
| 87.12.351 | - - - Of a kind used solely or principally with cycles of a kind falling within 87.10.1 | |  |  |  |
| To 18 August 1983 | |  | 15% | FI: Free  DC: 7.5% |
|  |
| From 19 August 1983 | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 87.12.352 | - - - Of a kind used solely or principally with cycles of a kind falling within 87.10.2 or 87.10.3 | |  |  |  |
|  | To 18 August 1983 | |  | 10% | FI: Free  DC: 7.5% |
|  | From 19 August 1983 | |  | 2% | DC: Free |
| 87.12.36 | - - Parts and accessories, NSA, of leather or of rubber: | |  |  |  |
| 87.12.361 | - - - Of leather | |  |  |  |
|  | To 18 August 1983 | |  | 12.5% | FI: Free  DC: 7.5% |
|  | From 19 August 1983 | |  | 2% | DC: Free |
| 87.12.362 | - - - Of rubber | |  |  |  |
|  | To 18 August 1983 | |  | 15% | FI: Free  DC: 7.5% |
|  | From 19 August 1983 | |  | 2% | DC: Free |
| 87.12.39 | - - Other | |  | 2% | DC: Free |
| 87.12.4 | - Parts and accessories, NSA, for goods of a kind falling within 87.11  To 26 May 1983  From 27 May 1983 | |  | 25%  20% | DC: 10%  DC: 5% |
| 87.13 | \* BABY CARRIAGES AND PARTS THEREFOR | |  | 20% | DC (except TAIW): 10% |
| 87.14 | \* OTHER VEHICLES (INCLUDING TRAILERS), NOT MECHANICALLY PROPELLED, AND PARTS THEREFOR: | |  |  |  |
| 87.14.1 | - Vehicles: | |  |  |  |
| 87.14.11 | - - Assembled trailers, imported with and for use with prime movers of a kind falling within 87.01.31 | |  | 22.5% | FI: Free  DC: 12.5% |
| 87.14.19 | - - Other | |  | 25% | FI: Free  DC: 10% |
| 87.14.2 | - Parts: | |  |  |  |
| 87.14.21 | - - For hand propelled vehicles or animal drawn vehicles | |  | 25% | FI: Free  DC: 10% |
| 87.14.29 | - - Other | |  | 25% | FI: Free  DC: 10%  CAN: 17.5% |

**CHAPTER 88**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 88.01 | \* BALLOONS AND AIRSHIPS | |  | 2% | DC: Free |
| 88.02 | \* FLYING MACHINES, GLIDERS AND KITES; ROTOCHUTES | |  | 2% | DC: Free |
| 88.03 | \* PARTS FOR GOODS OF A KIND FALLING WITHIN 88.01 OR 88.02 | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 88.04 | \* PARACHUTES AND PARTS THEREFOR AND ACCESSORIES THERETO | |  | 2% | DC: Free |
| 88.05 | \* CATAPULTS AND SIMILAR AIRCRAFT LAUNCHING GEAR; GROUND FLYING TRAINERS; PARTS FOR SUCH GOODS | |  | 2% | DC: Free |

**CHAPTER 89**

SHIPS, BOATS AND FLOATING STRUCTURES

CHAPTER NOTES

1. A hull, an unfinished or incomplete vessel, whether assembled, unassembled or disassembled, or a complete vessel that is unassembled or disassembled shall, if it has the essential character of a vessel of a particular kind, be treated, for the purposes of this Schedule, as a vessel of that kind.

2. A hull, an unfinished or incomplete vessel or a complete vessel that is unassembled or disassembled, other than a hull or vessel referred to in note 1, falls within 89.01.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 89.01 | \* SHIPS, BOATS AND OTHER VESSELS NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER: | |  |  |  |
| 89.01.1 | Vessels, as follows:  (a) built specifically for commercial fishing, not exceeding 21 m in length on the designed load waterline; or | |  | 25% | FI: Free |
| 89.01.9 | (b) not exceeding 150 gross construction tons, not being vessels built specifically for commercial fishing - Other | |  | 2% | DC: Free |
| 89.02 | \* VESSELS SPECIALLY DESIGNED FOR TOWING (TUGS) OR PUSHING OTHER VESSELS: | |  |  |  |
| 89.02.1 | - Not exceeding 150 gross construction tons | |  | 25% | DC: 15% |
| 89.02.9 | - Other | |  | 2% | DC: Free |
| 89.03 | \* LIGHT-VESSELS, FIRE-FLOATS, DREDGERS OF ALL KINDS, FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS: | |  |  |  |
| 89.03.1 | - Not exceeding 150 gross construction tons | |  | 25% | .. |
| 89.03.9 | - Other | |  | 2% | DC: Free |
| 89.04 | \* SHIPS, BOATS AND OTHER VESSELS FOR BREAKING UP | |  | Free | .. |
| 89.05 | \* FLOATING STRUCTURES OTHER THAN VESSELS (INCLUDING COFFER-DAMS, LANDING STAGES, BUOYS AND BEACONS) | |  | 20% | DC: 10% |

**SCHEDULE 3**—continued

**DIVISION 18**

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

**CHAPTER 90**

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

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) goods that—

(i) fall within 40.12; or

(ii) are of a kind used in machines, appliances, instruments or apparatus and fall within 40.14, 42.04 or 59.17;

(b) goods falling within 69.03 and laboratory, chemical or industrial wares falling within 69.09;

(c) glass mirrors, not optically worked, falling within 70.09, and mirrors of base metal or of precious metal (not being optical elements) falling within 83.06 or in Chapter 71;

(d) goods falling within 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18;

(e) parts for general use as defined in note 2 to Division 15 and similar goods of artificial plastic materials;

(f) goods falling within 84.10, 84.20, 84.22, 84.48 or 84.61;

(g) searchlights and spotlights of a kind used on motor vehicles, being searchlights and spotlights falling within 85.09, and radio navigational aid or radar apparatus falling within 85.15;

(h) cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process, being goods falling within 92.11, and magnetic sound-heads falling within 92.13;

(j) goods falling within Chapter 97;

(k) capacity measures;

(m) spools, reels or similar supports.

2. (1) This note applies to a part or accessory of a kind used solely or principally with a machine, appliance, instrument or apparatus of a kind falling within this Chapter, other than a part or accessory that—

(a) is itself a machine, appliance, instrument or apparatus falling within an item (other than 84.65) in Chapter 84, an item (other than 85.28) in Chapter 85 or in Chapter 91; or

(b) falls within 90.29.

(2) Subject to sub-notes (1) and (3)—

(a) a part or accessory to which this note applies that is itself a machine, appliance, instrument or apparatus (including an optical element) falling within an item in this Chapter does not fall within any other item; and

(b) unless the contrary intention appears, a part or accessory to which this note applies, other than a part or accessory referred to in paragraph (a), shall, for the purposes of this Schedule, be treated as if it were a machine, appliance, instrument or apparatus of the kind with which it is solely or principally used.

(3) A part or accessory that is itself a machine, appliance, instrument or apparatus falling within an item (other than 84.65) in Chapter 84, and item (other than 85.28) in Chapter 85 or in Chapter 91 does not fall within 90.29 or elsewhere in this Chapter.

3. Astronomical telescopes of a kind unsuitable for terrestrial observation, telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks and telescopes for machines, appliances, instruments or apparatus falling within this Chapter do not fall within 90.05.

4. Measuring or checking optical instruments, appliances or machines that fall within 90.16 do not fall within 90.13.

5. Goods do not fall within 90.28 unless they are—

(a) instruments or apparatus for measuring or checking electrical quantities;

**SCHEDULE 3—**continued

(b) machines, appliances, instruments or apparatus of a kind described in 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes) the operation of which depends on an electrical phenomenon that varies according to the factor to be ascertained or automatically controlled;

(c) instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations; or

(d) automatic regulators of electrical quantities, or instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

6. Where goods falling within this Chapter are imported with cases, boxes or similar containers, being cases, boxes or containers in which the goods are normally sold, the cases, boxes or containers shall, for the purposes of this Schedule, be treated as forming part of the goods.

7. In 90.19, “orthopaedic appliances”, in relation to footwear, means—

(a) footwear for correcting bodily deformities; or

(b) footwear made to measure for a specific disorder.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 90.01 | \* LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED; SHEETS OR PLATES, OF POLARISING MATERIAL: | |  |  |  |
| 90.01.1 | - Goods, other than of glass, of a kind used with motor vehicles | |  | 25% | DC: 15% |
| 90.01.2 | - Ophthalmic powered lenses | |  | 20% | DC: 10%  CAN: 10% |
| 90.01.3 | - Goods, as follows:  (a) shaped eyepieces, not powered, for spectacles, goggles and the like;  (b) other goods of glass, not being prisms, mirrors or powered lenses | |  | 20% | DC: 10% |
| 90.01.9 | - Other | |  | 2% | DC: Free |
| 90.02 | \* LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED | |  | 2% | DC: Free |
| 90.03 | \* FRAMES AND MOUNTINGS, AND PARTS THEREFOR, FOR SPECTACLES, PINCE-NEZ, LORGNETTES, GOGGLES AND THE LIKE | |  | 25% | .. |
| 90.04 | \* SPECTACLES, PINCE-NEZ, LORGNETTES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER | |  | 25% | .. |
| 90.05 | \* REFRACTING TELESCOPES (BOTH MONOCULAR AND BINOCULAR), PRISMATIC OR NOT | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 90.06 | \* ASTRONOMICAL INSTRUMENTS (INCLUDING REFLECTING TELESCOPES, TRANSIT INSTRUMENTS AND EQUATORIAL TELESCOPES), AND MOUNTINGS THEREFOR, OTHER THAN INSTRUMENTS FOR RADIO-ASTRONOMY | |  | 2% | DC: Free |
| 90.07 | \* PHOTOGRAPHIC CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS FALLING WITHIN 85.20: | |  |  |  |
| 90.07.1 | - Photographic cameras of a kind used solely or principally in the graphic arts industries for the production of line, continuous tone and half-tone images | |  | 15% | DC: Free |
| 90.07.2 | - Goods, as follows:  (a) tripods (with or without heads) weighing 2 kg or more;  (b) tripod heads of the fluid or hydraulic type | |  | 15% | DC: Free |
| 90.07.9 | - Other | |  | Free |  |
| 90.08 | \* CINEMATOGRAPHIC CAMERAS, PROJECTORS, SOUND RECORDERS AND SOUND REPRODUCERS; ANY COMBINATION OF THESE ARTICLES: | |  |  |  |
| 90.08.1 | - Surveillance cameras, using 35 mm film size or larger, of a kind used in photographic security systems | |  | 15% | DC: Free |
| 90.08.2 | - Projectors having a film width capacity of 8 mm, being projectors the design of which does not include provision for the reproduction of sound | |  | 30% | DC: 20% |
| 90.08.3 | - Goods, as follows:  (a) tripods (with or without heads) weighing 2 kg or more;  (b) tripod heads of the fluid or hydraulic type | |  | 15% | DC: Free |
| 90.08.9 | - Other | |  | Free | .. |
| 90.09 | \* IMAGE PROJECTORS (OTHER THAN CINEMATOGRAPHIC PROJECTORS); PHOTOGRAPHIC, BUT NOT CINEMATOGRAPHIC, ENLARGERS AND REDUCERS: | |  |  |  |
| 90.09.1 | - Image projectors designed for the projection of slide or film strip transparencies, other than microfilm readers | |  | 30% | .. |
| 90.09.2 | - Goods, as follows:  (a) enlargers and reducers including those designed for adaptation for use as a camera;  (b) overhead projectors, NSA | |  | 15% | DC: Free |
| 90.09.9 | - Other | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 90.10 | \* APPARATUS AND EQUIPMENT OF A KIND USED IN PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES, NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER; PHOTO-COPYING APPARATUS (WHETHER INCORPORATING AN OPTICAL SYSTEM OR OF THE CONTACT-TYPE) AND THERMO-COPYING APPARATUS; SCREENS FOR PROJECTORS: | |  |  |  |
| 90.10.1 | - Goods, as follows:  (a) automatic photographic film and paper dryers;  (b) layout tables;  (c) photographic contact printers;  (d) photographic glazing machines of the flat bed type;  (e) photographic print washing apparatus;  (f) photographic silver recovery apparatus;  (g) vacuum frames | |  | 15% | DC: Free |
| 90.10.2 90.10.9 | - Goods, as follows:  (a) apparatus and equipment for the processing of sensitised film or paper;  (b) screens for projectors  - Other | |  | 25%  2% | DC: 10%  DC: Free |
| 90.11 | \* MICROSCOPES AND DIFFRACTION APPARATUS, ELECTRON AND PROTON | |  | Free |  |
| 90.12 | \* COMPOUND OPTICAL MICROSCOPES, WHETHER OR NOT PROVIDED WITH MEANS FOR PHOTOGRAPHING OR PROJECTING THE IMAGE | |  | 2% | DC: Free |
| 90.13 | \* OPTICAL APPLIANCES AND INSTRUMENTS (INCLUDING SEARCHLIGHTS AND SPOTLIGHTS BUT NOT OTHER LIGHTING APPLIANCES) NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER; LASERS, OTHER THAN LASER DIODES: | |  |  |  |
| 90.13.1 | - Slide viewers | |  | 30% | DC: 20% |
| 90.13.2 90.13.9 | - Goods, as follows:  (a) lasers;  (b) searchlights;  (c) signalling lamps;  (d) spotlights  - Other | |  | 25% Free | DC: 15% |
| 90.14 | \* SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, NAVIGATIONAL, METEOROLOGICAL, HYDROLOGICAL AND GEOPHYSICAL INSTRUMENTS; COMPASSES; RANGEFINDERS: | |  |  |  |
| 90.14.1 | - Instruments incorporating lasers | |  | 25% | DC: Free |
| 90.14.2 | - Surveying instruments, NSA  • In respect of tripods  • In respect of remainder | |  | 15%  2% | DC: Free  DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 90.14.9 | - Other | |  | 2% | DC: Free |
| 90.15 | \* BALANCES OF A SENSITIVITY OF 50 mg OR BETTER, WITH OR WITHOUT THEIR WEIGHTS | |  | 2% | DC: Free |
| 90.16 | \* DRAWING, MARKING-OUT AND MATHEMATICAL CALCULATING INSTRUMENTS, DRAFTING MACHINES, PANTOGRAPHS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS AND THE LIKE; MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES (INCLUDING MICROMETERS, CALLIPERS, GAUGES, MEASURING RODS AND BALANCING MACHINES), BEING GOODS NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER; PROFILE PROJECTORS: | |  |  |  |
| 90.16.1 | - Goods, as follows:  (a) static balancers, motor vehicle wheel;  (b) wheel aligners, motor vehicle | |  | 25% | DC: 10% |
| 90.16.2 | - Goods, as follows:  (a) bubble levels;  (b) graduated rules of wood or artificial plastic material not being folding or parallel rules;  (c) steel tape measures | |  | 20% | DC: 10% |
| 90.16.3 | - Hand tools, as follows:  (a) adjustable limit length gauges;  (b) plug gauges;  (c) ring gauges;  (d) snap gauges | |  | 15% | DC: Free |
| 90.16.4 | - Goods, as follows:  (a) disc calculators and the like;  (b) drawing curves;  (c) parallel rules of artificial plastic material;  (d) protractors;  (e) set squares;  (f) stencils | |  |  |  |
|  | To 18 March 1984 | |  | 25% | DC: 10% |
|  | From 19 March 1984 | |  | 20% | DC: 10% |
| 90.16.9 | - Other  • In respect of hand or machine scales, whether or not imported separately | |  |  |  |
|  | To 18 March 1984 | |  | 25% | DC: 10% |
|  | From 19 March 1984 | |  | 20% | DC: 10% |
|  | • In respect of remainder | |  | 2% | DC: Free |
| 90.17 | \* MEDICAL, DENTAL, SURGICAL AND VETERINARY INSTRUMENTS AND APPLIANCES (INCLUDING ELECTRO-MEDICAL APPARATUS AND OPHTHALMIC INSTRUMENTS): | |  |  |  |
| 90.17.1 | - Syringes of artificial plastic material designed for use with injection or puncture needles | |  | 30% | DC: 10% |
| 90.17.2 | - Goods, as follows: | |  | 30% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
|  | (a) catheters (other than elastic gum woven catheters), cannulas, suction tubes, drainage appliances (including calibrated drainage bags) with or designed to be used with a catheter, of a kind used for the removal of fluids, gases or foreign matter from the human body, and the like;  (b) defibrillators;  (c) infusion or transfusion sets for blood and other fluids;  (d) kymographs;  (e) physiological equipment for monitoring or recording electrical impulses of the heart muscle, respiration rate, heartbeat rate, blood pressure or body temperature;  (f) ultrasonic diagnostic imaging units | |  |  |
| 90.17.3 | - Goods, NSA; as follows:  (a) apparatus for administration of anaesthetic gases;  (b) audiometers, single channel, of the screening type, other than those used solely for testing the hearing of new born infants;  (c) dental articulators;  (d) dental drill engines, air turbine-operated, comprising, at least, an operating hand piece and air supply controller;  (e) dental endodontic depth measuring gauges;  (f) dental occlusal programming units;  (g) incubators for babies;  (h) injection or puncture needles;  (j) suction apparatus, of a kind used for the removal of fluids, gases or foreign matter from the human body, not being dental apparatus for the removal of saliva | | 20% | DC: Free |
| 90.17.4 | - Dental apparatus, NSA  • In respect of operating hand pieces  • In respect of remainder | | 20%  Free | DC: Free  .. |
|
|
| 90.17.9 | - Other | | Free | .. |
| 90.18 | \* MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; ARTIFICIAL RESPIRATION, OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY OR SIMILAR APPARATUS; BREATHING APPLIANCES (INCLUDING GAS MASKS AND SIMILAR RESPIRATORS): | |  |  |
| 90.18.1 | - Goods, as follows:  (a) breathing appliances other than of a kind designed to enable the wearer to breathe under water;  (b) oxygen therapy, resuscitation and artificial respiration apparatus | | 20% | DC: 10% |
| 90.18.9 | - Other | | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 90.19 | - ORTHOPAEDIC APPLIANCES, SURGICAL BELTS, TRUSSES AND THE LIKE; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL LIMBS, EYES, TEETH AND OTHER ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY: | |  |  |  |
| 90.19.1 | - Bone growth stimulators | |  | 30% | DC: 15% |
| 90.19.2 | - Implantable cardiac pacemakers | |  | 25% | DC: 10% |
| 90.19.9 | - Other | |  | 2% | DC: Free |
| 90.20 | \* APPARATUS BASED ON THE USE OF X-RAYS OR OF THE RADIATIONS FROM RADIO-ACTIVE SUBSTANCES (INCLUDING RADIOGRAPHY AND RADIOTHERAPY APPARATUS); X-RAY GENERATORS; X-RAY TUBES; X-RAY SCREENS; X-RAY HIGH TENSION GENERATORS; X-RAY CONTROL PANELS AND DESKS; X-RAY EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE: | |  |  |  |
| 90.20.1 | - Gamma ray apparatus, non-medical, as follows:  (a) radiographic apparatus;  (b) other apparatus having a capacity not exceeding the equivalent of 200 Ci of Cobalt 60 | |  | 15% | DC: Free |
| 90.20.9 | - Other | |  | 2% | DC: Free |
| 90.21 | \* INSTRUMENTS, APPARATUS OR MODELS, DESIGNED SOLELY FOR DEMONSTRATIONAL PURPOSES AND UNSUITABLE FOR OTHER USES | |  | Free |  |
| 90.22 | \* MACHINES AND APPLIANCES FOR TESTING MECHANICALLY THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY AND THE LIKE PROPERTIES OF METALS, WOOD, TEXTILES, PAPER, PLASTICS OR OTHER INDUSTRIAL MATERIALS | |  | 2% | DC: Free |
| 90.23 | \* HYDROMETERS AND SIMILAR INSTRUMENTS; THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS, PSYCHROMETERS, RECORDING OR NOT; ANY COMBINATION OF THESE INSTRUMENTS- | |  |  |  |
| 90.23.1 | - Temperature gauges of a kind used with internal combustion engines | |  | 20% | DC: 10% |
| 90.23.9 | - Other | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 90.24 | \* INSTRUMENTS AND APPARATUS FOR MEASURING CHECKING OR AUTOMATICALLY CONTROLLING THE FLOW, DEPTH, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES, OR FOR AUTOMATICALLY CONTROLLING TEMPERATURE (INCLUDING PRESSURE GAUGES, THERMOSTATS, LEVEL GAUGES, FLOW METERS, HEAT METERS AND AUTOMATIC OVEN-DRAUGHT REGULATORS), NOT FALLING WITHIN 90.14: | |  |  |  |
| 90.24.1 | - Goods, as follows:  (a) gauges of a kind used with internal combustion engines for indicating the amount of fuel in the fuel tank;  (b) pressure gauges;  (c) other gauges of a kind used solely or principally in motor vehicles | |  | 25% | DC: 10% |
| 90.24.2 | - Thermostats of a kind used with electrically operated domestic appliances | |  | 25% | DC: 15% |
| 90.24.9 | - Other | |  | 2% | DC: Free |
| 90.25 | \* INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (INCLUDING POLARIMETERS, REFRACTOMETERS, SPECTROMETERS AND GAS ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE (INCLUDING VISCOMETERS, POROSIMETERS AND EXPANSION METERS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, LIGHT OR SOUND (INCLUDING PHOTOMETERS, EXPOSURE METERS AND CALORIMETERS); MICROTOMES | |  | Free |  |
| 90.26 | \* GAS, LIQUID AND ELECTRICITY SUPPLY OR PRODUCTION METERS; CALIBRATING METERS THEREFOR: | |  |  |  |
| 90.26.1 | - Goods, as follows:  (a) gas meters of the household supply kind; or  (b) water meters being—  (i) of the inferential kind; or  (ii) of the positive kind not exceeding 100 mm diameter in size | |  | 25% | DC: 15% |
| 90.26.2 | - Electricity meters | |  | 25% | .. |
| 90.26.9 | - Other | |  | 2% | DC: Free |
| 90.27 | \* REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE, SPEED INDICATORS (INCLUDING MAGNETIC SPEED INDICATORS) AND TACHOMETERS (OTHER THAN GOODS FALLING WITHIN 90.14); STROBOSCOPES: | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 | Column 4 |
| Reference no. | Goods |  | General rate | Special rate |
| 90.27.1 | - Goods, as follows:  (a) speedometers;  (b) tachometers;  (c) other goods of a kind commonly used with vehicles of a kind falling within 87.01.31, 87.02 or 87.03; or  (d) stroboscopes | | 25% | DC: 15% |
| 90.27.9 | - Other | | 2% | DC: Free |
| 90.28 | \* ELECTRICAL MEASURING, CHECKING, ANALYSING OR AUTOMATICALLY CONTROLLING INSTRUMENTS AND APPARATUS: | |  |  |
|
|
|
| 90.28.1 | - Instruments or apparatus for measuring or checking electrical quantities: | |  |  |
|
| 90.28.11 | - - Goods, as follows:  (a) cathode ray oscilloscopes;  (b) meters for measuring both noise and distortion;  (c) telecommunications transmission test instruments | | 30% | DC: 15% |
| 90.28.19 | - - Other | | 25% | DC: 15% |
| 90.28.2 | - Goods, as follows:  (a) pH and rH meters, the non-electrical counterparts of which fall within 90.25;  (b) thermostats of a kind used with electrically operated domestic applicances; or  (c) the non-electrical counterparts of which fall within 90.16, as follows:  (i) apparatus for analysing or testing internal combustion engines;  (ii) dynamic balancers, motor vehicle wheel;  (iii) dynamometers for testing the power output of motor vehicle or motor-cycle engines | | 25% | DC: 15% |
| 90.28.3 | - Goods, as follows:  (a) automatic voltage regulators of a kind commonly used with motor vehicles, for 6 V or 12 V systems;  (b) temperature gauges, the non-electrical counterparts of which fall within 90.23, of a kind used with internal combustion engines;  (c) the non-electrical counterparts of which fall within 90.24, as follows:  (i) gauges of a kind used with internal combustion engines for indicating the amount of fuel in the fuel tank; or  (ii) other gauges of a kind used solely or principally in vehicles;  (d) the non-electrical counterparts of which fall within 90.27, as follows:  (i) speedometers;  (ii) tachometers (other than dwell tachometers);  (iii) other instruments of a kind used in vehicles of a kind falling within 87.01.31, 87.02 or 87.03 | | 25% | DC: 15% |

**SCHEDULE 3—**continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 90.28.4 | - Goods, as follows:  (a) geophysical instruments, the non-electrical counterparts of which fall within 90.14;  (b) instruments or apparatus of a kind used in geophysical exploration for measuring gamma radiations;  (c) planimeters, the non-electrical counterparts of which fall within 90.16;  (d) spectrophotometers, the non-electrical counterparts of which fall within 90.25;  (e) ultra-violet absorbance monitors | |  | 15% | DC: Free |
| 90.28.9 | - Other | |  | Free | .. |
| 90.29 | \* PARTS OR ACCESSORIES OF A KIND USED SOLELY OR PRINCIPALLY WITH GOODS OF KINDS FALLING WITHIN ONE OR MORE OF 90.23, 90.24, 90.26, 90.27 OR 90.28: | |  |  |  |
| 90.29.1 | - For goods falling within 90.23.9, 90.24.9, 90.26.9, 90.27.9 or 90.28.9 | |  | Free | .. |
| 90.29.2 | - For goods falling within 90.28.3 | |  | 15% | DC: Free |
| 90.29.9 | - Other | |  | 25% | DC: 15% |

**CHAPTER 91**

CLOCKS AND WATCHES AND PARTS THEREFOR

CHAPTER NOTES

1. In 91.02 and 91.07, “watch movements” means movements regulated by a balance-wheel and hairspring or by any other system capable of determining intervals of time, not exceeding 12 mm in thickness measured with the plate, the bridges and any additional outer plates.

2. Spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements do not fall within 91.07 or 91.08.

3. (1) The following goods do not fall within this Chapter:

(a) parts for general use as defined in note 2 to Division 15 and similar goods of artificial plastic materials;

(b) weights, clock or watch glasses, watch chains or straps, parts for electrical equipment, ball bearings and bearing balls.

(2) In 91.11, “other watch and clock parts” includes watch springs and clock springs.

4. Movements and other parts suitable for use both in clocks or watches and in other goods, being parts falling within this Chapter, do not fall within another Chapter.

5. Where goods falling within this Chapter are imported with cases, boxes or similar containers, being cases, boxes or containers in which the goods are normally sold, the cases, boxes or containers shall, for the purposes of this Schedule, be treated as forming part of the goods.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 91.01 | \* POCKET-WATCHES, WRIST-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 91.02 | \* CLOCKS WITH WATCH MOVEMENTS (OTHER THAN CLOCKS FALLING WITHIN 91.03) | |  | 2% | DC: Free |
| 91.03 | \* INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR KIND, FOR VEHICLES, AIRCRAFT OR VESSELS | |  | 2% | DC: Free |
| 91.04 | \* OTHER CLOCKS: | |  |  |  |
| 91.04.1 | - Free standing floor clocks, partly of wood | |  | 25% | DC: 10% |
| 91.04.2 | - Goods, as follows:  (a) master clocks;  (b) secondary or slave clocks | |  | 15% | DC: Free |
| 91.04.9 | - Other | |  | 2% | DC: Free |
| 91.05 | \* TIME OF DAY RECORDING APPARATUS; APPARATUS WITH CLOCK OR WATCH MOVEMENT (INCLUDING SECONDARY MOVEMENT) OR WITH SYNCHRONOUS MOTOR, FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME: | |  |  |  |
| 91.05.1 | - Time-registers or recorders of a kind used for recording or indicating times of attendance, jobs or receipt of documents | |  | 15% | DC: Free |
| 91.05.9 | - Other | |  | 2% | DC: Free |
| 91.06 | \* TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT (INCLUDING SECONDARY MOVEMENT) OR WITH SYNCHRONOUS MOTOR: | |  |  |  |
| 91.06.1 | - Synchronous motor time switches, being—  (a) of a kind used with electrically operated domestic appliances; or  (b) time of day | |  | 25% | DC: 10% |
| 91.06.9 | - Other | |  | 2% | DC: Free |
| 91.07 | \* WATCH MOVEMENTS (INCLUDING STOP-WATCH MOVEMENTS), ASSEMBLED | |  | 2% | DC: Free |
| 91.08 | \* CLOCK MOVEMENTS, ASSEMBLED: | |  |  |  |
| 91.08.1 | - For time of day synchronous motor time switches | |  | 25% | DC: 10% |
| 91.08.9 | - Other | |  | 2% | DC: Free |
| 91.09 | \* WATCH CASES AND PARTS FOR WATCH CASES | |  | 2% | DC: Free |
| 91.10 | \* CLOCK CASES AND CASES OF A SIMILAR KIND FOR OTHER GOODS FALLING WITHIN THIS CHAPTER, AND PARTS THEREFOR: | |  |  |  |
| 91.10.1 | - Clock cases, of wood, for free standing floor clocks | |  | 25% | DC: 10% |
| 91.10.9 | - Other | |  | 2% | DC: Free |
| 91.11 | \* OTHER WATCH AND CLOCK PARTS: | |  |  |  |
| 91.11.1 | - For time of day synchronous motor time switches | |  | 25% | DC: 10% |
| 91.11.2 | - Jewels, unmounted, imported separately | |  | Free |  |
| 91.11.9 | - Other | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

**CHAPTER 92**

MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS; PARTS AND ACCESSORIES FOR SUCH ARTICLES

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) film wholly or partly sensitised for photographic or photo-electric recording and such film exposed, whether or not developed, being film falling within Chapter 37;

(b) parts for general use as defined in note 2 to Division 15 and similar goods of artificial plastic materials;

(c) microphones, amplifiers, loudspeakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments falling within this Chapter, and sound recorders or reproducers combined with a radio or television receiver falling within 85.15;

(d) brushes falling within 96.01;

(e) toy instruments falling within 97.03;

(f) collectors’ pieces or antiques falling within 99.05 or 99.06;

(g) spools, reels or similar supports.

2. (1) Bows and sticks and similar devices used in playing musical instruments of a kind falling within 92.02 or 92.06 imported with such instruments in numbers normal thereto and intended for use therewith shall, for the purposes of this Schedule, be treated as forming part of the musical instrument.

(2) Perforated music rolls and gramaphone records and the like imported with an instrument shall, for the purposes of this Schedule, be treated as not forming part of the instrument.

3. Where goods falling within this Chapter are imported with cases, boxes or similar containers, being cases, boxes or containers in which the goods are normally sold, the cases, boxes or containers shall, for the purposes of this Schedule, be treated as forming part of the goods.

4. In 92.02.1, 92.07.1 or 92.10.1, a reference to “guitars” shall be read as including—

(a) bass guitars, having four or six strings;

(b) classical or classic guitars, sometimes known as Spanish or acoustic guitars, having six or twelve strings; or

(c) steel guitars or Hawaiian guitars, with six or twelve strings.

5. In 92.11.1 “dictating machines” means machines that are—

(a) designed solely for use as dictating machines;

(b) transcribing machines designed solely for use with dictating machines; or

(c) designed principally for use as dictating machines and possess the following characteristics:

(i) the machine contains a control which can be operated at the microphone;

(ii) the machine is supplied with earphones for play back;

(iii) the machine is supplied with a foot control for use by the typist in play back;

(iv) the machine contains provision for identification of any word on the tape, wire or other recording medium; and

(v) the machine contains a speed control which allows operation within a close range of standard settings.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 92.01 | \* PIANOS (INCLUDING AUTOMATIC PIANOS, WHETHER OR NOT WITH KEYBOARDS); HARPSICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS; HARPS BUT NOT INCLUDING AEOLIAN HARPS | |  | 2% | DC: Free |
| 92.02 | \* OTHER STRING MUSICAL INSTRUMENTS: | |  |  |  |
| 92.02.1 | - Guitars and ukuleles | |  |  |  |
|  | To 30 September 1983  From 1 October 1983 | |  | 20%  15% | DC: Free  DC: Free |
| 92.02.9 | - Other | |  | 2% | DC: Free |
| 92.03 | \* PIPE AND REED ORGANS, INCLUDING HARMONIUMS AND THE LIKE | |  | 2% | DC: Free |
| 92.04 | \* ACCORDIONS, CONCERTINAS AND SIMILAR MUSICAL INSTRUMENTS; MOUTHORGANS | |  | Free | .. |
| 92.05 | \* OTHER WIND MUSICAL INSTRUMENTS | |  | 2% | DC: Free |
| 92.06 | \* PERCUSSION MUSICAL INSTRUMENTS: | |  |  |  |
| 92.06.1 | - Drums and drum kits | |  |  |  |
|  | To 30 September 1983  From 1 October 1983 | |  | 20%  15% | DC (except TAIW): 10%  DC (except TAIW): Free |
| 92.06.9 | - Other | |  | 2% | DC: Free |
| 92.07 | \* ELECTRO-MAGNETIC, ELECTROSTATIC, ELECTRONIC AND SIMILAR MUSICAL INSTRUMENTS: | |  |  |  |
| 92.07.1 | - Guitars and ukuleles | |  |  |  |
|  | To 30 September 1983  From 1 October 1983 | |  | 20%  15% | DC: Free  DC: Free |
| 92.07.9 | - Other | |  | 2% | DC: Free |
| 92.08 | \* MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER (INCLUDING FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MUSICAL BOXES, MUSICAL SAWS); MECHANICAL SINGING BIRDS; DECOY CALLS AND EFFECTS OF ALL KINDS; MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS INCLUDING WHISTLES AND BOATSWAINS’ PIPES | |  | 2% | DC: Free |
| 92.09 | .. | |  |  |  |
| 92.10 | \* PARTS AND ACCESSORIES FOR MUSICAL INSTRUMENTS, INCLUDING PERFORATED MUSIC ROLLS AND MECHANISMS FOR MUSICAL BOXES; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS: | |  |  |  |
| 92.10.1 | - Necks and bodies for guitars and ukuleles  To 30 September 1983  From 1 October 1983 | |  | 20%  15% | DC: Free  DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 92.10.9 | - Other | |  | 2% | DC: Free |
| 92.11 | \* GRAMOPHONES, DICTATING MACHINES AND OTHER SOUND RECORDERS OR REPRODUCERS, INCLUDING RECORD-PLAYERS AND TAPE DECKS, WITH OR WITHOUT SOUND-HEADS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS: | |  |  |  |
| 92.11.1 | - Goods, as follows:  (a) television image and sound recorders or reproducers; or  (b) dictating machines | |  | 2% | DC: Free |
| 92.11.9 | - Other | |  | 35% | DC: 20% |
| 92.12 | \* GRAMOPHONE RECORDS AND OTHER SOUND OR SIMILAR RECORDINGS; MATRICES FOR THE PRODUCTION OF RECORDS, PREPARED RECORD BLANKS, FILM FOR MECHANICAL SOUND RECORDING, PREPARED TAPES, WIRES, STRIPS AND LIKE GOODS OF A KIND COMMONLY USED FOR SOUND OR SIMILAR RECORDING: | |  |  |  |
| 92.12.1 | - Prepared tapes, wires, strips and like goods of a kind commonly used for magnetic recording of sound or similar recording, whether recorded or blank: | |  |  |  |
| 92.12.11 | - - Disc packs and disc cartridges (not being flexible discettes), for automatic data processing machines | |  | 5% | DC: Free |
| 92.12.19 | - - Other | |  | 35% | FI: Free  DC: 20% |
| 92.12.9 | - Other | |  | Free |  |
| 92.13 | \* OTHER PARTS AND ACCESSORIES FOR APPARATUS OF A KIND FALLING WITHIN 92.11: | |  |  |  |
| 92.13.1 | - For dictating machines | |  | 2% | DC: Free |
| 92.13.9 | - Other | |  | 35% | DC: 20% |

**DIVISION 19**

ARMS AND AMMUNITION; PARTS THEREFOR

**CHAPTER 93**

ARMS AND AMMUNITION; PARTS THEREFOR

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) goods falling within Chapter 36;

(b) parts for general use as defined in note 2 to Division 15 and similar goods of artificial plastic materials;

(c) armoured fighting vehicles falling within 87.08;

(d) telescopic sights and other optical devices suitable for use with arms (other than sights or other devices mounted on a firearm or imported with the firearm on which they are designed to be mounted), being sights and other optical devices falling within Chapter 90;

(e) bows, arrows, fencing foils and toys falling within Chapter 97;

**SCHEDULE 3**—continued

(f) collectors’ pieces or antiques falling within 99.05 or 99.06.

2. In 93.07, “parts” does not include radio or radar apparatus falling within 85.15.

3. Where goods falling within this Chapter are imported with cases, boxes or similar containers, being cases, boxes, or containers in which the goods are normally sold, the cases, boxes or containers shall, for the purposes of this Schedule, be treated as forming part of the goods.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 93.01 | \* SIDE-ARMS AND PARTS THEREFOR AND SCABBARDS AND SHEATHS THEREFOR | |  | 9% | DC: Free |
| 93.02 | \* REVOLVERS AND PISTOLS, BEING FIREARMS | |  | 2% | DC: Free |
| 93.03 | \* ARTILLERY WEAPONS, MACHINE-GUNS, SUB-MACHINE-GUNS AND OTHER MILITARY FIREARMS AND PROJECTORS (OTHER THAN REVOLVERS AND PISTOLS) | |  | 2% | DC: Free |
| 93.04 | \* OTHER FIREARMS (INCLUDING VERY PISTOLS, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION ONLY, LINE-THROWING GUNS AND THE LIKE): | |  |  |  |
| 93.04.1 | - .22 calibre single barrelled rim-fire rifles | |  | 19% | DC: 10%  CAN: 11% |
| 93.04.2 | - 12-guage shotguns having a value not exceeding $213.33 each: | |  |  |  |
| 93.04.21 | - - Having a value of less than $160 | |  | 11%; or, if lower, $12 each, less 7.5% | DC: Free |
| 93.04.29 | - - Other | |  | 2% | DC: Free |
| 93.04.3 | - Single shot centre-fire rifles | |  | 6% | DC: Free  CAN: Free |
| 93.04.9 | - Other | |  | 2% | DC: Free |
| 93.05 | \* ARMS OF OTHER DESCRIPTIONS, INCLUDING AIR, SPRING AND SIMILAR PISTOLS, RIFLES AND GUNS: | |  |  |  |
| 93.05.1 | - Air or gas operated | |  | 2% | DC: Free |
| 93.05.9 | - Other | |  | 21% | DC: 10%  CAN: 9% |
| 93.06 | \* PARTS FOR ARMS, INCLUDING GUN BARREL BLANKS, BUT NOT INCLUDING PARTS FOR SIDE-ARMS: | |  |  |  |
| 93.06.1 | - Goods, as follows:  (a) gun stocks other than in the rough;  (b) sight mounts, other than for military weapons | |  | 41% | DC: 25%  CAN: 21% |
| 93.06.2 | - For .22 calibre single barrelled rim-fire rifles, NSA, not being gun stocks in the rough | |  | 21% | DC: 10%  CAN: 13% |
| 93.06.3 | - For 12-guage shotguns, NSA, not being gun stocks in the rough | |  | 13% | DC: 10% |
| 93.06.4 | - For single shot centre-fire rifles, NSA, not being gun stocks in the rough | |  | 6% | DC: Free  CAN: Free |
| 93.06.9 | - Other | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 93.07 | \* BOMBS, GRENADES, TORPEDOES, MINES, GUIDED WEAPONS AND MISSILES AND SIMILAR MUNITIONS OF WAR, AND PARTS THEREFOR; AMMUNITION AND PARTS THEREFOR, INCLUDING CARTRIDGE WADS; LEAD SHOT PREPARED FOR AMMUNITION: | |  |  |  |
| 93.07.1 | - Cartridges, loaded, with or without bullets or shot, other than for military purposes | |  | 21% | CAN: 7.5% |
| 93.07.2 | - Bullets, shot and slugs | |  | $0.008/kg | DC: Free  CAN: $0.005/kg |
| 93.07.3 | - Goods, as follows:  (a) felt cartridge wads;  (b) metallic rim-fire and shotgun cartridge cases, empty, primed or not, and parts therefor | |  | 34% | DC: 15%  CAN: 7.5% |
| 93.07.4 | - Guided air missiles, including guided air weapons and parts therefor | |  | 2% | DC: Free |
| 93.07.9 | - Other | |  | 6% | DC: Free  CAN: Free |

**DIVISION 20**

MISCELLANEOUS MANUFACTURED ARTICLES

**CHAPTER 94**

FURNITURE AND PARTS THEREFOR; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) pneumatic or water mattresses, pillows or cushions falling within Chapter 39, 40 or 62;

(b) standard lamps, table lamps, wall lamp brackets and other lighting fittings;

(c) articles of stone, ceramic or of any other material used as seats, tables or columns, of a kind used in parks, gardens or vestibules, being articles falling within Chapter 68 or 69;

(d) mirrors designed for placing on the floor or ground, being mirrors falling within 70.09;

(e) parts for general use as defined in note 2 to Division 15 and similar goods of artificial plastic materials, and safes falling within 83.03;

(f) furniture designed as parts for refrigerators falling within 84.15 and furniture designed for sewing machines and falling within 84.41;

(g) furniture designed as parts for goods falling within 85.15;

(h) dentists’ spittoons falling within 90.17;

(j) goods falling within Chapter 91;

(k) furniture designed as parts of gramophones, dictating machines or other sound reproducers or recorders, being furniture falling within 92.13;

(m) toy furniture falling within 97.03, billiards tables and other furniture constructed for games falling within 97.04 or conjuring tricks and other goods falling within 97.05.

**SCHEDULE 3**—continued

2. (1) For the purposes of this Schedule but subject to sub-note (2), “chairs and other seats” in 94.01, “chairs” in 94.02 and “furniture” in 94.02 and 94.03 mean goods, other than parts, designed for placing on the floor or ground.

(2) Sub-note (1) does not apply to—

(a) kitchen cabinets and similar cupboards;

(b) seats and beds; or

(c) unit bookcases and similar unit furniture.

(3) The goods specified in sub-note (2) remain classified in the items specified in sub-note (1) even if they are designed to be hung, to be fixed to the wall or to stand one on the other.

3. (1) In this Chapter, “parts” does not include sheets (whether or not cut to shape) of glass (including mirrors) or of marble or other stone, being sheets that are not combined with other parts for the goods.

(2) Goods falling within 94.04 do not, when imported separately, fall within 94.01, 94.02 or 94.03 by reason only of being parts for goods.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 94.01 | \* CHAIRS AND OTHER SEATS (OTHER THAN THOSE FALLING WITHIN 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREFOR: | |  |  |  |
| 94.01.1 | - Aircraft seats | |  | 2% | DC: Free |
| 94.01.2 | - Goods, as follows:  (a) vehicle seats, NSA;  (b) parts for use as original components in the assembly or manufacture of vehicles of a kind falling within 87.01.31, 87.02 or 87.03 | |  | 25% | DC: 15% |
| 94.01.3 | - Goods, as follows:  (a) chairs and other seats of wicker, bamboo or cane;  (b) chairs of wood, with seats of any material;  (c) seats for chairs, other than of rattan cane | |  | 30% | .. |
| 94.01.9 | - Other | |  | 30% | CAN: 15% |
| 94.02 | \* MEDICAL, DENTAL, SURGICAL OR VETERINARY FURNITURE; DENTISTS’ AND SIMILAR CHAIRS WITH MECHANICAL ELEVATING, ROTATING OR RECLINING MOVEMENTS; PARTS FOR SUCH GOODS: | |  |  |  |
| 94.02.1 | - Dentists’, hairdressers’, opticians’ and similar chairs and parts for such chairs | |  | 2% | DC: Free |
| 94.02.9 | - Other | |  | 30% | DC: 10% |
| 94.03 | \* OTHER FURNITURE AND PARTS THEREFOR: | |  |  |  |
| 94.03.1 | - Traymobiles, tea trolleys and the like, and parts therefor | |  | 30% | DC: 20% |
| 94.03.2 | - Smoking requisites and parts therefor | |  | 2% | DC: Free |
| 94.03.9 | - Other | |  | 30% | CAN: 15% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 94.04 | \* MATTRESS SUPPORTS; ARTICLES OF BEDDING OR SIMILAR FURNISHING FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF EXPANDED, FOAM OR SPONGE RUBBER OR EXPANDED, FOAM OR SPONGE ARTIFICIAL PLASTIC MATERIAL, WHETHER OR NOT COVERED: | |  |  |  |
| 94.04.1 | - Mattresses and mattress supports | |  | 2% | DC: Free |
| 94.04.2 | - Sleeping bags having a value not exceeding $30 each | |  | 25%, and $12.50 each | PNG: $12.50 each  DC (except HONG and TAIW): 20%, and $12.50 each |
| 94.04.9 | - Other | |  | 25% | FI: Free  DC (except CHIN, RKOR, SING and TAIW): 20% |

**CHAPTER 95**

ARTICLES AND MANUFACTURES OF CARVING OR MOULDING MATERIAL

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) goods falling within Chapter 66;

(b) goods falling within Chapter 71;

(c) goods falling within Chapter 82, not being handles or other parts of carving or moulding material, imported separately;

(d) goods falling within Chapter 90;

(e) goods falling within Chapter 91;

(f) goods falling within Chapter 92;

(g) goods falling within Chapter 93;

(h) goods falling within Chapter 94;

(j) goods falling within Chapter 96;

(k) goods falling within Chapter 97;

(m) goods falling within Chapter 98;

(n) collectors’ pieces or antiques falling within Chapter 99.

2. In 95.08, “vegetable or mineral carving material” means—

(a) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving;

(b) jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 95.01 | .. | |  |  |  |
| 95.02 | .. | |  |  |  |
| 95.03 | .. | |  |  |  |
| 95.04 | .. | |  |  |  |
| 95.05 | \* WORKED TORTOISE-SHELL, MOTHER OF PEARL, IVORY, BONE, HORN, CORAL (WHETHER NATURAL OR AGGLOMERATED) AND OTHER ANIMAL CARVING MATERIAL, AND GOODS MADE OF THOSE MATERIALS | |  | 20% | DC: Free |
| 95.06 | .. | |  |  |  |
| 95.07 | .. | |  |  |  |
| 95.08 | \* WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND GOODS MADE OF THOSE MATERIALS; MOULDED OR CARVED GOODS MADE OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED GOODS NOT FALLING WITHIN ANY OTHER ITEM; WORKED, UNHARDENED GELATIN (OTHER THAN GELATIN FALLING WITHIN 35.03) AND GOODS MADE OF UNHARDENED GELATIN: | |  |  |  |
| 95.08.1 | - Empty gelatin capsules | |  | 2% | DC: Free |
| 95.08.9 | - Other | |  | 20% | DC: Free |

**CHAPTER 96**

BROOMS, BRUSHES, POWDER-PUFFS AND SIEVES

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) goods falling within Chapter 71;

(b) brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, being brushes falling within 90.17;

(c) toys falling within Chapter 97.

2. In 96.01, “prepared knots and tufts for broom or brush making” means unmounted knots and tufts of animal hair, vegetable fibre or other material, that are ready for incorporation without division in brooms or brushes, or that require only gluing or coating the butts, trimming to shape at the top, or other minor processing to render them ready for such incorporation.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 96.01 | \* BROOMS AND BRUSHES, CONSISTING OF TWIGS OR OTHER VEGETABLE MATERIALS SIMPLY BOUND TOGETHER AND NOT MOUNTED IN A HEAD, WITH OR WITHOUT HANDLES; OTHER BROOMS AND BRUSHES (INCLUDING BRUSHES OF A KIND USED AS PARTS FOR MACHINES); PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES) AND MOPS: | |  |  |  |
| 96.01.1 | - Goods, as follows:  (a) artists’ brushes;  (b) brushes of a kind ordinarily used for brush-work in schools | |  | 25% | DC: Free |
| 96.01.9 | - Other | |  | 25% | FI: Free  DC (except CHIN): 15% |
| 96.02 |  | |  |  |  |
| 96.03 |  | |  |  |  |
| 96.04 |  | |  |  |  |
| 96.05 | \* POWDER-PUFFS AND PADS FOR APPLYING COSMETICS OR TOILET PREPARATIONS, OF ANY MATERIAL | |  | 2% | DC: Free |
| 96.06 | \* HAND SIEVES AND HAND RIDDLES, OF ANY MATERIAL | |  | 41% | FI: Free  DC: 25%  CAN: 21% |

**CHAPTER 97**

TOYS, GAMES AND SPORTS REQUISITES; PARTS THEREFOR

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) goods falling within 34.06;

(b) fireworks or other pyrotechnic goods falling within 36.05;

(c) yarns, monofil, cords, gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39, 42.06 or in Division 11;

(d) sports bags and other goods falling within 42.02 or 43.03;

(e) sports clothing and fancy dress, of textiles, being clothing or dress falling within Chapter 60 or 61;

(f) textile flags or bunting, and sails for boats or land craft, falling within Chapter 62;

(g) sports footwear (other than skating boots with skates attached), cricket pads, shin- guards and the like falling within Chapter 64 and sports headgear falling within Chapter 65;

(h) climbing sticks, whips, riding-crops and other goods falling within 66.02 and parts therefor falling within 66.03;

(j) unmounted glass eyes for dolls or other toys, falling within 70.19;

**SCHEDULE 3**—continued

(k) parts for general use as defined in note 2 to Division 15 and similar goods of artificial plastic materials;

(m) goods falling within 83.11;

(n) sports vehicles (other than bobsleighs, toboggans or the like) falling within Division 17;

(p) children’s cycles that—

(i) are fitted with ball bearings;

(ii) are constructed like normal cycles; and

(iii) fall within 87.10;

(q) sports craft such as canoes and skiffs falling within Chapter 89 and their means of propulsion;

(r) spectacles, goggles and the like, for sports and outdoor games, being spectacles, goggles or the like falling within 90.04;

(s) decoy calls and effects and whistles falling within 92.08;

(t) arms and other goods falling within Chapter 93;

(u) racket strings, tents and other camping goods and gloves.

2. Goods in which pearls, precious or semi-precious stones (whether natural, synthetic or reconstructed), precious metals or rolled precious metals constitute a minor constituent are not excluded from this Chapter.

3. In 97.02, “dolls” is to be taken to apply only to such articles as are representations of human beings.

4. For the purposes of this Schedule, parts and accessories of a kind used solely or principally with goods falling within this Chapter shall, unless the contrary intention appears, be treated as if they were the goods for which they are parts or accessories.

5. In 97.04.1, “playing cards” means cards for use, or capable of use, as a pack or part of a pack of cards divided into the four suits known as spades, hearts, diamonds and clubs.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 |  | Column 4 |
| Reference no. | Goods |  |  | General rate |  | Special rate |
| 97.01 | \* WHEELED TOYS DESIGNED TO BE RIDDEN BY CHILDREN; DOLLS’ PRAMS AND DOLLS’ PUSH CHAIRS: | |  |  |  |  |
| 97.01.1 | - Bicycles, tricycles and quadricycles, but not including parts and accessories | |  |  |  |  |
| To 18 August 1983 | |  | 30% |  | DC: 15% |
| From 19 August 1983 | |  | 25% |  | DC: 10% |
| 97.01.9 | - Other | |  | 25% |  | DC: 10% |
| 97.02 | \* DOLLS | |  | 34% |  | DC (except HONG): 15%  CAN: 13% |
| 97.03 | \* OTHER TOYS; WORKING MODELS OF A KIND USED FOR RECREATIONAL PURPOSES: | |  |  |  |  |
| 97.03.1 | - Goods, as follows:  (a) books;  (b) microscopes;  (c) radio receivers;  (d) radio remote control apparatus: | |  |  |  |  |
| 97.03.11 | - - Radio remote control apparatus | |  | The rate of duty set out in this column in the tariff classification that would apply if the goods were not toys or models or parts or accessories therefor |  | DC: 30% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | Column 3 |  | Column 4 |
| Reference no. | Goods |  | General rate |  | Special rate |
| 97.03.19 | - - Other | | The rate of duty set out in this column in the tariff classification that would apply if the goods were not toys or models or parts or accessories therefor |  | DC: The rate of duty in relation to which “DC” is specified set out in this column in the tariff classification that would apply if the goods were not toys or models or parts or accessories therefor; or, if no rate is so set out, the rate of duty so set out in column 3, less 10%  CAN: The rate of duty in relation to which “CAN” is specified set out in this column in the tariff classification that would apply if the goods were not toys or models or parts or accessories therefor |
| 97.03.9 | - Other: | |  |  |  |
| 97.03.91 | - - Balloons | | 34% |  | DC: 24%  CAN: 13% |
|  |
| 97.03.99 | - - Other | | 34% |  | DC (except HONG and TAIW): Free CAN: 13% |
|  |
|  |
|  |
| 97.04 | \* EQUIPMENT FOR PARLOUR, TABLE AND FUNFAIR GAMES FOR ADULTS OR CHILDREN (INCLUDING BILLIARDS TABLES, PINTABLES AND TABLE-TENNIS REQUISITES): | |  |  |  |
|  |
|  |
|  |
|  |
| 97.04.1 | - Playing cards: | |  |  |  |
| 97.04.11 | - - In packs | | 25%, and $l/doz packs |  | PNG: $l/doz packs  FI: $l/doz packs |
|  |
|  |
|  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 |  | Column 4 |
| Reference no. | Goods |  |  | General rate |  | Special rate |
| 97.04.19 | - - Other | |  | 25%, and $0.222/gross of cards |  | PNG: $0.222/gross of cards  FI: $0.222/gross of cards |
| 97.04.2 | - Dartboards and darts | |  |  |  |  |
|  | To 18 October 1983 | |  | 30% |  | FI: Free  DC (except TAIW): 15% |
|  | From 19 October 1983 | |  | 25% |  | FI: Free  DC (except TAIW): 15% |
| 97.04.3 | Games, coin or token operated, as follows:  (a) of the video type; or  (b) pintables | |  |  |  |  |
|  | To 18 October 1983 | |  | 30% |  | FI: Free  DC: 15% |
|  | From 19 October 1983 | |  | 25% |  | FI: Free  DC: 15% |
| 97.04.9 | - Other | |  | 25% |  | FI. Free  DC: 15% |
| 97.05 | \* CARNIVAL ARTICLES; ENTERTAINMENT ARTICLES (INCLUDING CONJURING TRICKS AND NOVELTY JOKES); CHRISTMAS TREE DECORATIONS AND SIMILAR ARTICLES FOR CHRISTMAS FESTIVITIES (INCLUDING ARTIFICIAL CHRISTMAS TREES, CHRISTMAS STOCKINGS, IMITATION YULE LOGS, NATIVITY SCENES AND FIGURES THEREFOR) | |  | 25% |  | FI: Free  DC: 10%  CAN: 17.5% |
| 97.06 | \* APPLIANCES, APPARATUS, ACCESSORIES AND REQUISITES FOR GYMNASTICS OR ATHLETICS, OR FOR SPORTS AND OUTDOOR GAMES (OTHER THAN GOODS FALLING WITHIN 97.04): | |  |  |  |  |
| 97.06.1 | - Coir mats | |  | 25% |  | DC: Free |
| 97.06.2 | - Footballs, oval shaped and inflatable | |  |  |  |  |
|  | To 18 October 1983 | |  | 30% |  | FI: Free  DC (except INIA): 10% |
|  | From 19 October 1983 | |  | 25% |  | FI: Free  DC (except INIA): 10% |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 97.06.3 | - Goods, as follows:  (a) exercise cycles;  (b) squash rackets; or  (c) tennis rackets | |  |  |  |
|  | To 18 October 1983 | |  | 30% | FI: Free  DC (except TAIW): 10% |
|  | From 19 October 1983 | |  | 25% | FI: Free  DC (except TAIW): 10% |
| 97.06.4 | - Goods, as follows:  (a) appliances, apparatus, accessories and other requisites for gymnastics; or  (b) roller skates | |  |  |  |
|  | To 18 October 1983 | |  | 30% | FI: Free  DC: 10%  CAN: 15% |
|  | From 19 October 1983 | |  | 25% | FI: Free  DC: 10%  CAN: 15% |
| 97.06.5 | - Goods, as follows:  (a) appliances, apparatus, accessories and other requisites for:  (i) archery;  (ii) athletics;  (iii) children’s playgrounds;  (b) ice skates | |  | 25% | FI: Free  DC: 10%  CAN: 15% |
| 97.06.6 | - Goods, as follows:  (a) heads for golfing irons; or  (b) wooden golf tees | |  | 25% | FI: Free  DC (except TAIW): 10% |
| 97.06.7 | - Goods, as follows:  (a) golf balls;  (b) golf clubs, excluding parts thereof;  (c) tennis balls;  (d) appliances, apparatus, accessories and other requisites for underwater swimming | |  |  |  |
|  | To 18 October 1983 | |  | 30% | FI: Free  DC: 10% |
|  | From 19 October 1983 | |  | 25% | FI: Free  DC: 10% |
| 97.06.9 | - Other | |  | 25% | FI: Free  DC: 10% |
| 97.07 | \* FISH-HOOKS, LINE FISHING RODS AND TACKLE; FISH LANDING NETS AND BUTTERFLY NETS; DECOY BIRDS, LARK MIRRORS AND SIMILAR HUNTING OR SHOOTING REQUISITES: | |  |  |  |
| 97.07.1 | - Fish-hooks | |  | 2% | DC: Free |
| 97.07.2 | - Line fishing rods | |  |  |  |
|  | To 18 October 1983 | |  | 30% | DC (except RKOR and TAIW): 10% |
|  | From 19 October 1983 | |  | 25% | DC (except RKOR and TAIW): 10% |
| 97.07.3 | - Fishing tackle, NSA, (including fish landing nets) | |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
|  | To 18 October 1983 | |  | 30% | DC: 10%  CAN: 25% |
|  | From 19 October 1983 | |  | 25% | DC: 10% |
| 97.07.9 | - Other | |  | 25% | DC: 10% |
| 97.08 | \* ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES, TRAVELLING MENAGERIES AND TRAVELLING THEATRES | |  | 21% | DC: 10% |

**CHAPTER 98**

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) eyebrow and other cosmetic pencils;

(b) buttons, studs, cuff-links and other goods of a kind described in 98.01 or 98.12, if made wholly or partly of precious metal or rolled precious metal (other than goods in which precious metal or rolled precious metal is present as a minor constituent) or containing pearls or precious or semi-precious stones (whether natural, synthetic or reconstructed);

(c) parts for general use as defined in note 2 to Division 15 and similar goods of artificial plastic materials;

(d) mathematical drawing pens falling within 90.16;

(e) toys falling within Chapter 97.

2. Subject to note 1, goods composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (whether natural, synthetic or reconstructed) are not excluded from this Chapter.

3. Where goods falling within this Chapter are imported with cases, boxes or similar containers, being cases, boxes or containers in which the goods are normally sold, the cases, boxes or containers shall, for the purposes of this Schedule, be treated as forming part of the goods.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 |  | Column 4 |
| Reference no. | Goods |  |  | General rate |  | Special rate |
| 98.01 | \* BUTTONS AND BUTTON MOULDS, STUDS, CUFF-LINKS AND PRESS-FASTENERS (INCLUDING SNAP-FASTENERS AND PRESS-STUDS); BLANKS AND PARTS FOR SUCH GOODS: | |  |  |  |  |
| 98.01.1 | - Buttons and button moulds, and parts and blanks therefor: | |  |  |  |  |
| 98.01.11 | - - Goods, as follows:  (a) of casein or of synthetic materials;  (b) of imitation pearl shell or imitation trochus shell | |  | An amount per gross being the product of $0.009 and the number (disregarding any fraction) obtained by dividing the maximum transverse diameter of the goods in millimetres by 0.635 |  | DC: An amount per gross being the product of $0.009 and the number (disregarding any fraction) obtained by dividing the maximum transverse diameter of the goods in millimetres by 0.635, less 15%  CAN: An amount per gross being the product of $0.009 and the number (disregarding any fraction) obtained by dividing the maximum transverse diameter of the goods in millimetres by 0.635, less 9% |
| 98.01.12 | - - Of vegetable ivory (including carozo and dom-nut), animal shell, bone, horn or ivory | |  | 17% |  | DC: Free  CAN: 7.5% |
| 98.01.19 | - - Of other materials | |  | 26% |  | DC: 10%  CAN: 17% |
| 98.01.2 | - Press-fasteners (including snap-fasteners and press-studs) and parts and blanks therefor: | |  |  |  |  |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 |  | Column 4 |
| Reference no. | Goods |  |  | General rate |  | Special rate |
| 98.01.21 | - - Two-piece sew-on kind as ordinarily used with apparel, and parts and blanks therefor | |  | 2% |  | DC: Free |
| 98.01.29 | - - Other | |  | 22.5% |  | DC: 10%  CAN: 15% |
| 98.01.9 | - Other | |  | 34% |  | DC: 20%  CAN: 21% |
| 98.02 | \* SLIDE FASTENERS AND PARTS THEREFOR: | |  |  |  |  |
| 98.02.1 | - Slide fasteners with or without gliders | |  | 13%; or, if higher, $0.0018/cm or part thereof of the length of the fastener, less 17% |  | DC: 3%; or, if higher, $0.0018/cm or part thereof of the length of the fastener, less 27%  CAN: 7.5%; or, if higher, $0.0018/cm or part thereof of the length of the fastener, less 45% |
| 98.02.2 | - Sides comprising interlocking media mounted on tape or other material | |  | 13%; or, if higher, $0.0006/cm or part thereof of the length of the side, less 17% |  | DC: 3%; or, if higher, $0.0006/cm or part thereof of the length of the side, less 27%  CAN: 7.5%; or, if higher, $0.0006/cm or part thereof of the length of the side, less 45% |
| 98.02.3 | - Parts, NSA | |  | 36% |  | DC: 20%  CAN: 7.5% |
| 98.03 | \* FOUNTAIN PENS, STYLOGRAPH PENS AND PENCILS (INCLUDING BALL POINT PENS AND PENCILS) AND OTHER PENS, PEN-HOLDERS, PENCIL-HOLDERS AND SIMILAR HOLDERS, PROPELLING PENCILS AND SLIDING PENCILS; PARTS AND FITTINGS THEREFOR NOT FALLING WITHIN 98.04 OR 98.05 | |  | 20% |  | FI: Free  DC: 5% |
| 98.04 | \* PEN NIBS AND NIB POINTS | |  | 2% |  | DC: Free |
| 98.05 | \* PENCILS (OTHER THAN PENCILS FALLING WITHIN 98.03), PENCIL LEADS, SLATE PENCILS, CRAYONS AND PASTELS, DRAWING CHARCOALS AND WRITING AND DRAWING CHALKS; TAILORS’ AND BILLIARDS CHALKS: | |  |  |  |  |
| 98.05.1 | - Pencils other than slate pencils | |  | 20% |  | DC (except BRAZ): Free |
| 98.05.9 | - Other | |  | 2% |  | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 98.06 | \* SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER FRAMED OR NOT | |  | 30% | DC: 20% |
| 98.07 | \* DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS | |  | 2% | DC: Free |
| 98.08 | \* TYPEWRITER AND SIMILAR RIBBONS, WHETHER OR NOT ON SPOOLS; INK-PADS, WITH OR WITHOUT BOXES: | |  |  |  |
| 98.08.1 | - Carbon typewriter ribbons | |  | 20% | DC: Free  CAN: 12% |
| 98.08.2 | - Typewriter and similar ribbons of textile material | |  |  |  |
|  | To 30 June 1983 | |  | 30% | DC: Free |
|  | From 1 July 1983 To 30 June 1984 | |  | 25% | DC: Free |
|  | From 1 July 1984 | |  | 20% | DC: Free |
| 98.08.9 | - Other | |  | 20% | DC: Free |
| 98.09 | \* SEALING WAX (INCLUDING BOTTLE-SEALING WAX) IN STICKS, CAKES OR SIMILAR FORMS; COPYING PASTES WITH A BASIS OF GELATIN, WHETHER OR NOT ON A PAPER OR TEXTILE BACKING | |  | 2% | DC: Free |
| 98.10 | \* MECHANICAL LIGHTERS AND SIMILAR LIGHTERS, INCLUDING CHEMICAL AND ELECTRICAL LIGHTERS, AND PARTS THEREFOR, BUT NOT FLINTS OR WICKS: | |  |  |  |
| 98.10.1 | - Cigarette, cigar and pipe lighters and parts therefor | |  | 26% | DC: 15%  CAN: 15% |
| 98.10.9 | - Other | |  | 32% | DC: 15%  CAN: 13% |
| 98.11 | \* SMOKING PIPES; PIPE BOWLS, STEMS AND OTHER PARTS FOR SMOKING PIPES (INCLUDING ROUGHLY SHAPED BLOCKS OF WOOD OR ROOT); CIGAR AND CIGARETTE HOLDERS AND PARTS THEREFOR | |  | 15% | DC: Free |
| 98.12 | \* COMBS, HAIR-SLIDES AND THE LIKE: | |  |  |  |
| 98.12.1 | - Combs, not being of an ornamental character or of a kind designed for personal adornment | |  | 21% | DC: 7%  CAN: 7% |
| 98.12.9 | - Other | |  | 34% | DC: 15%  CAN: 21% |
| 98.13 |  | |  |  |  |
| 98.14 | \* SCENT AND SIMILAR SPRAYS OF A KIND USED FOR TOILET PURPOSES, AND MOUNTS AND HEADS THEREFOR | |  | 2% | DC: Free |

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 98.15 | \* VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREFOR, OTHER THAN GLASS INNERS | |  | 34% | DC (except HONG): 20%  CAN: 17% |
| 98.16 | \* TAILORS’ DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS OF A KIND USED FOR SHOP WINDOW DRESSING: | |  |  |  |
| 98.16.1 | - Goods, as follows:  (a) automata and other animated displays of a kind used for shop window dressing;  (b) tailors’ dummies | |  | 2% | DC: Free |
| 98.16.9 | - Other | |  | 32% | DC: 20%  CAN: 13% |

**DIVISION 21**

WORKS OF ART, COLLECTORS’ PIECES, AND ANTIQUES

**CHAPTER 99**

WORKS OF ART, COLLECTORS’ PIECES, AND ANTIQUES

CHAPTER NOTES

1. The following goods do not fall within this Chapter:

(a) unused postage, revenue or similar stamps of Australia, of current or new issue falling within 49.07;

(b) theatrical scenery, studio back-cloths and the like, of painted canvas and falling within 59.12;

(c) pearls or precious or semi-precious stones falling within 71.01 or 71.02.

2. Goods do not fall within 99.02 unless they are impressions, produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist in any material and by any process other than a mechanical or photo-mechanical process.

3. Mass-produced reproductions and works of conventional craftsmanship of a commercial character do not fall within 99.03.

4. (1) Goods falling within this Chapter do not fall within any other item in this Schedule.

(2) Goods falling within an item in this Chapter that precedes 99.06 do not fall within 99.06.

5. Frames around paintings, drawings, pastels, engravings, prints or lithographs that are of a kind and value normal to the goods framed shall, for the purposes of this Schedule, be treated as forming part of those goods.

6. (1) Coins which are legal tender in the country of issue at the time of importation, including such coins imported in presentation cases, do not fall within 99.05.

(2) Coins do not fall within 99.05 as collections and collectors’ pieces of numismatic interest unless imported as collections or as separate pieces clearly intended for a particular collection.

7. Goods produced as a commercial undertaking to commemorate, celebrate, illustrate or depict an event or any other matter, whether or not production is limited in quantity or circulation, do not fall within 99.05 as collections and collectors’ pieces of historical or numismatic interest unless the goods themselves have subsequently attained that interest by reason of their age or rarity.

**SCHEDULE 3**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Reference no. | Goods |  |  | General rate | Special rate |
| 99.01 | \* PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND (OTHER THAN DRAWINGS FALLING WITHIN 49.06 OR HAND-PAINTED OR HAND-DECORATED MANUFACTURED GOODS): | |  |  |  |
| 99.01.1 | - Goods, as follows:  (a) executed by Australian citizens resident abroad for a period not exceeding 7 years;  (b) having a value exceeding $50 each; or  (c) not intended for sale or trade, being goods that, at a time when the importer was resident in Australia, became the property of the importer under the will, or by reason of the intestacy, of a deceased person or by gift | |  | Free |  |
| 99.01.9 | - Other | |  | $3 each | DC: $2.61 each |
| 99.02 | \* ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS | |  |  |  |
|  | • In respect of frames | |  | 15% | FI: Free  DC: 10% |
|  | • In respect of remainder | |  | Free |  |
| 99.03 | \* ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL | |  | Free |  |
| 99.04 | \* POSTAGE, REVENUE AND SIMILAR STAMPS (INCLUDING STAMP-POSTMARKS AND FRANKED ENVELOPES, LETTER-CARDS AND THE LIKE) NOT FALLING WITHIN 49.07: | |  |  |  |
| 99.04.1 | - Put up for retail sale | |  | 10% | DC: Free |
| 99.04.9 | - Other | |  | 2% | DC: Free |
| 99.05 | \* COLLECTIONS AND COLLECTORS’ PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST | |  | Free |  |
| 99.06 | \* ANTIQUES THAT ARE OF AN AGE EXCEEDING 100 YEARS | |  | Free |  |

————

**SCHEDULE 4** Sections 27 and 29

CONCESSIONAL RATES OF DUTY

PART 1

Special Concessional Rates of Duty

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Item no. | Goods |  |  | General rate | Special rate |
| 1 | Goods that, at the time they are entered for home consumption— | |  | Free | .. |
|  | (a) are owned by the Commonwealth and are not intended to be used for the purposes of trade; or | |  |  |  |
|  | (b) are owned by the Commonwealth and exemption from duty of which is, in the opinion of the Minister, in the national interest | |  |  |  |
| 2 | Goods, as prescribed by by-law, that, at the time they are entered for home consumption—  (a) are owned by an authority or body established for a purpose of the Commonwealth by or under a law of the Commonwealth (including an Ordinance of the Australian Capital Territory), being an authority or body prescribed by by-law in relation to those goods; and  (b) are not intended to be used for the purposes of trade | |  | Free | .. |
| 3 | Goods that, at the time they are entered for home consumption, are intended for the personal or official use of—  (a) the Governor-General;  (b) the Governor of a State;  (c) a member of the family of the Governor-General or the Governor of a State; or  (d) a member of the staff of the Governor-General or the Governor of a State, being a member of the staff who is not an Australian citizen | |  | Free | .. |
| 4 | Goods, as prescribed by by-law, being goods—  (a) that, at the time they are entered for home consumption, are—  (i) owned by the government of a country other than Australia; and  (ii) intended for the official use of that government and are not intended to be used for the purposes of trade; or  (b) of a scientific nature that are imported in accordance with an agreement or arrangement between the Australian Government and the government of another country on co-operation in the field of science and technology | |  | Free | .. |

**SCHEDULE 4**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Item no. | Goods |  |  | General rate | Special rate |
| 5 | Goods that are, at the time they are entered for home consumption, intended for—  (a) the official or personal use of a Trade Commissioner in Australia of any country, being a person who is not an Australian citizen, is not ordinarily resident in Australia or in a Territory and is not otherwise engaged in a profession, business or occupation; or  (b) the personal use of a member of the family of a person referred to in paragraph (a), being a member of the family who forms part of the household of the person, is not an Australian citizen, is not ordinarily resident in Australia or in a Territory and is not engaged in a profession, business or occupation | |  | Free | .. |
| 6 | Goods that—  (a) are, at the time they are entered for home consumption, intended for the personal use of a person who is employed on the official staff of a Trade Commissioner in Australia of any country, being a Trade Commissioner referred to in paragraph (a) of item 5, is not an Australian citizen, is not ordinarily resident in Australia or in a Territory and is not otherwise engaged in a profession, business or occupation; and  (b) are imported at the time that person first takes up duty on the staff of a Trade Commissioner in Australia of that country | |  | Free | .. |
| 7 | Goods that—  (a) are, at the time they are entered for home consumption, intended for the official use of a Trade Commissioner in Australia of any country, being a Trade Commissioner to whom paragraph (a) of item 5 does not apply;  (b) are declared by that Trade Commissioner, in writing, to be for such official use; and  (c) are goods, or are included in a class of goods, approved by the Minister for the purposes of this item | |  | Free | .. |
| 8 | Goods that, at the time they are entered for home consumption—  (a) are owned by the United Nations or a Specialised Agency that, in pursuance of the Charter of the United Nations, has been brought into relationship with the United Nations; and  (b) are intended for the official use of the United Nations or that Specialised Agency | |  | Free | .. |
| 9 | Goods that—  (a) are, at the time they are entered for home consumption, intended for the personal or official use of—  (i) the Secretary-General or an Assistant Secretary-General of the United Nations; | |  | Free | .. |
|  |
|  |
|  |
|  |
|  |

**SCHEDULE 4**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Item  no. | Goods |  |  | General rate | Special rate |
|  | (ii) the Executive Head or an Assistant Executive Head of a Specialised Agency that, in pursuance of the Charter of the United Nations, has been brought into relationship with the United Nations; or  (iii) a member of the family of the person referred to in sub-paragraph (i) or (ii); or  (b) consist of the furniture or effects of an official of the United Nations or a Specialised Agency that, in pursuance of the Charter of the United Nations, has been brought into relationship with the United Nations, being goods that are imported at or about the time when the official takes up office in Australia | |  |  |  |
| 10 | Goods, as prescribed by by-law, that are—  (a) for the official use of an international organization; or  (b) for the official or personal use of an official of an international organization | |  | Free | .. |
| 11 | Goods, as prescribed by by-law, that are for use by or for sale to persons the subject of a Status of Forces Agreement between the Australian Government and the government of another country | |  | Free | .. |
| 12 | Goods, as prescribed by by-law, being the outside package or the outside covering in which goods are imported (whether or not the goods contained therein are also in other packages or coverings) and being a package or covering in which goods of that kind are ordinarily imported | |  | Free | .. |
| 13 | Goods, as prescribed by by-law, being—  (a) goods, the produce or manufacture of New Zealand;  (b) ships that are registered in New Zealand and owned by persons resident in New Zealand, being ships—  (i) for use in Australian waters in replacement of ships registered in New Zealand and owned by persons resident in New Zealand; or  (ii) for use for any other purpose for a period not exceeding six months from the date of commencement of the operation of the particular ship in Australian waters | |  |  |  |
| 14 | Tobacco, cigars, cigarettes or snuff, in quantities approved by the Minister, for use in a medical or other scientific research programme approved by the Minister | |  | Free | .. |
| 15 | Passengers’ personal effects, furniture or household goods, as prescribed by by-law; goods, as prescribed by by-law, imported by passengers or members of the crew of ships or aircraft; goods, as prescribed by by-law, brought into, or sent to, Australia by such members of the Defence Force stationed outside Australia as are prescribed by by-law | |  | Free | .. |

**SCHEDULE 4**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 | Column 4 |
| Item  no. | Goods |  |  | General rate | Special rate |
| 16 | Goods, as prescribed by by-law, (not being goods falling within item 15) imported by passengers or members of the crew of ships or aircraft | |  | 20% | NZ:20%  PNG: 20% |
| 17 | Goods, as prescribed by by-law, being—  (a) trophies won outside Australia;  (b) decorations, medallions or certificates awarded, or to be awarded, outside Australia and sent from outside Australia to persons within Australia; or  (c) trophies or prizes sent by donors resident outside Australia for presentation or competition in Australia | |  | Free | .. |
| 18 | Goods, as prescribed by by-law, specially designed for the use of blind, deaf or dumb persons | |  | Free | .. |
| 19 | Goods, as prescribed by by-law, being goods a suitable equivalent of which that is the produce or manufacture of Australia is not reasonably available | |  | 2% | .. |
| 20 | .. | |  |  |  |
| 21 | Goods, as prescribed by by-law, being goods—  (a) a suitable equivalent of which that is the produce or manufacture of Australia is not reasonably available;  (b) to which an item, sub-item, paragraph or sub-paragraph in Schedule 3 that is specified in Column I of a Part of the Table in this item applies;  (c) that are included in the class of goods specified in Column 2 of that Part of that Table opposite that item, sub-item, paragraph or sub-paragraph, as the case may be; and  (d) a suitable equivalent of which that is the produce or manufacture of—  (i) in the case of goods included in a class of goods specified in Part I of that Table—Canada; or  (ii) in the case of goods included in a class of goods specified in Part II of that Table—New Zealand,  is reasonably available. | |  |  |  |

THE TABLE

Part I—Canada

|  |  |
| --- | --- |
| Column 1 | Column 2 |
| (Tariff item, etc.) | (Goods) |
|
| 28.56.1 | Calcium carbide |
| 84.62 | Roller bearings and parts therefor |

Part II—New Zealand

|  |  |
| --- | --- |
| Column 1 | Column 2 |
| (Tariff item, etc.) | (Goods) |
|
| 35.01.1 | Goods to which the tariff classification specified in Column 1 applies |
|

**SCHEDULE 4**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  | |  | Column 3 | Column 4 |
| Item no. | Goods |  | |  | General rate | Special rate |
|  | 73.40.99 | | Bobbins |  |  |  |
|  | 84.28 | | Poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment |  |  |  |
| 22 | Pictorial illustrations for use for teaching purposes in universities, colleges, schools or public institutions; goods, as prescribed by by-law, that are for use for instructional purposes in a university, college, school or other educational institution, being goods a suitable equivalent of which that is the produce or manufacture of Australia is not reasonably available | | |  | Free | .. |
| 23 | Goods—  (a) that are for use as components or materials in a research programme or project at an institution that is a tertiary institution for the purposes of the *Tertiary Education Commission Act* 1977;  (b) that are not goods—  (i) imported by or for a tertiary institution to which the Minister has directed the item shall not apply;  (ii) for use in a class or kind of research programme or project to which the Minister has directed the item shall not apply; or  (iii) in respect to which the Minister is of the opinion that suitably equivalent goods the produce or manufacture of Australia are reasonably available; and  (c) in respect to which the Vice-Chancellor or other executive officer approved by the Minister of that tertiary institution, as the case may be, has complied with such conditions as are stipulated by the Minister | | |  | Free | .. |
| 24 | Vehicle components, including vehicle components imported with and forming part of unassembled vehicles, as prescribed by by-law, that are for use as original components in the assembly or manufacture of—  (a) vehicles of a kind falling within 87.01.31, 87.01.32, 87.02 or 87.03 in Schedule 3; or  (b) trailers for articulated vehicles of a kind falling within 87.14.19 in Schedule 3 | | |  | Free | .. |
| 25 | .. | | |  |  |  |
| 26 | Vehicles of a kind to which 87.02.2 in Schedule 3 | | |  | Free | .. |
|  | applies, being vehicles of an age of 30 years or more | | |  |  |  |
| 27 | Goods, being—  (a) goods, as prescribed by by-law, that have been donated or bequeathed by a person, company or organization domiciled or established outside Australia to an organization established in Australia for the purposes of performing work of a philanthropic nature;  (b) goods, as prescribed by by-law, that have been donated or bequeathed to the public or to a public institution; or | | |  | Free | .. |

**SCHEDULE 4**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 |  | Column 4 |
| Item no. | Goods |  |  | General rate |  | Special rate |
|  | (c) printed matter, including printed pictures and photographs, the property of any public institution and intended for deposit or exhibition therein | |  |  |  |  |
| 28 | Goods, as prescribed by by-law, that are not intended to be sold or to be used for purposes of trade and became the property of the importer under the will or the intestacy of a deceased person at a time when the importer was resident or established in Australia | |  | Free |  | .. |
| 29 | Goods the produce or manufacture of Australia, as prescribed by by-law | |  | Free |  | .. |
| 30 | Goods, as prescribed by by-law, re-imported after being sent outside Australia for repair, alteration or renovation by the manufacturer | |  | Free |  | .. |
| 31 | Goods, as prescribed by by-law (not being goods falling within item 30), re-imported after being sent outside Australia for repair, alteration or renovation that could not be performed or undertaken in Australia | |  | Free |  | .. |
| 32 | Goods, as prescribed by by-law (not being goods falling within item 30 or 31), re-imported after being sent outside Australia for repair, alteration or renovation, being goods on which, under Schedule 3, duty is ascertained by reference to a percentage of the value of the goods | |  | Such percentage of the cost, as determined by the Minister, of materials, labour and other charges involved in the repair, alteration or renovation as is the percentage ascertained in respect of the goods in Schedule 3 |  | NZ/PNG/ DC/CAN: Such percentage of the cost, as determined by the Minister, of materials, labour and other charges involved in the repair, alteration or renovation as is the percentage ascertained in respect of the goods in Schedule 3 |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
| 33 | Re-imported goods, as prescribed by by-law (not being goods falling within item 29, 30, 31 or 32), being goods—  (a) the character of which has not altered since exportation; and  (b) in respect of which a refund or drawback of duties of Customs or duties of Excise was not paid on exportation | |  | Free |  |  |
| 34 | Goods, as prescribed by by-law, that are imported for repair, alteration or industrial processing and are intended to be exported | |  | Free |  | .. |
| 35 | Goods, as prescribed by by-law, being—  (a) goods on which no duty is payable and in respect of which, in the opinion of the Minister, the value is insubstantial;  (b) goods in respect of which, in the opinion of the Minister, the amount of duty that, but for this item, would be payable and the value are insubstantial; | |  | Free |  | .. |

**SCHEDULE 4**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 |  | Column 4 |
| Item no. | Goods |  |  | General rate |  | Special rate |
|  | (c) samples of negligible value; or  (d) calendars, catalogues, overseas travel literature, price lists and other printed matter | |  |  |  |  |
|  |  |
|  |  |
| 36 | Handicrafts, as prescribed by by-law | |  | Free |  | .. |
| 37 | Theatrical costumes and properties, as prescribed by by-law | |  | Free |  | .. |
| 38 | Goods, as prescribed by by-law, being wallcoverings, paperbacked, being goods not falling within 39.02.2 or 48.11 in Schedule 3 | |  | 6% |  | .. |
| 39 | Parts, as prescribed by by-law, for vehicles of a kind falling within 87.02 in Schedule 3, being parts for use otherwise than as original components in the assembly or manufacture of such vehicles | |  | Free |  | .. |
| 40 | Goods, as prescribed by by-law, being goods that, in accordance with the Customs (Import Licensing) Regulations in force under the *Customs Act* 1901, are excepted from the application of those regulations | |  | The rate of duty ascertained in respect of the goods in Schedule 3 less 12.5% |  | NZ/PNG/ DC/CAN: The rate of duty ascertained in respect of the goods in Schedule 3 less 12.5% |
|  |  |
|  |  |
|  |  |
| 41 | Goods, as prescribed by by-law, as follows, being goods a suitable equivalent of which that is the produce or manufacture of Australia is not reasonably available:  (a) goods that are for use in connection with the exploration for petroleum;  (b) goods that are for use in connection with the development of petroleum wells to the stage where the well-head assembly is attached, not being goods for, or for use in connection with, controlling, treating, conveying or storing petroleum after leaving the well-head assembly | |  | Free |  | .. |
| 42 | Vessels, as prescribed by by-law, that are approved for temporary importation | |  | Free |  | .. |
| 43 | Fabrics, being fabrics to which 50.09, 51.04, 53.11, 55.09, 56.07, 59.08, 59.11, 59.12 or 60.01 in Schedule 3 applies, as prescribed by by-law | |  | 2% |  | DC: Free  CAN: Free |
| 44 | Fabrics, being fabrics to which 51.04, 55.09 or 56.07 in Schedule 3 applies, as prescribed by by-law | |  | Free |  | .. |
| 45 | Goods, as prescribed by by-law, being goods that are parts for other goods | |  | The rate of duty ascertained by reference to Schedule 3 in respect of the tariff classification that applies to those goods for which the goods of this item form a part |  | NZ/PNG/ DC/CAN: The rate of duty ascertained by reference to Schedule 3 in respect of the tariff classification that applies to those goods for which the goods of this item form a part |
|  |  |
|  |  |

**SCHEDULE 4**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 |  |  | Column 3 |  | Column 4 |
| Item no. | Goods |  |  | General rate |  | Special rate |
| 46 | Goods comprising—  (a) yarn, twine, cordage, rope or cable to which an item in Division 11 of Schedule 3 would apply; and  (b) a re-usable inner container being a beam, spool, bobbin, cone, or the like that, after the twine, cordage, rope or cable has been removed, will be exported without being put to any other commercial use | |  | In respect of the yarn, twine, cordage, rope or cable—the rate of duty that would apply to such goods as if they were imported separately; in respect of the inner container—2% |  | NZ/PNG/ DC/CAN: In respect of the yarn, twine, cordage, rope or cable—the rate of duty that would apply to such goods as if they were imported separately; in respect of the inner container—2% |
| 47 | Goods comprising—  (a) compressed or liquefied gas; and  (b) a container designed to be refilled of a kind which, if imported empty, would fall within 73.24 in Schedule 3, and similar containers of other base metals that, when emptied, will be exported without being put to any other commercial use | |  | In respect of the gas—the rate of duty that would apply to the gas if it were imported separately; in respect of the container—Free |  | NZ/PNG/ DC/CAN: In respect of the gas—the rate of duty that would apply to the gas if it were imported separately; in respect of the container—Free |
| 48 | Goods comprising—  (a) wire of a kind used with paper-making machinery; and  (b) a re-usable inner container that, after the wire has been removed, will be exported without being put to any other commercial use | |  | In respect of the wire—the rate of duty that would apply to the wire if it were imported separately; in respect of the inner container—2% |  | NZ/PNG/ DC/CAN: In respect of the wire—the rate of duty that would apply to the wire if it were imported separately; in respect of the inner container—2% |

PART II

Substituted Concessional Rates of Duty

NOTES

1. A reference in this Part to “handicrafts to which this Part applies” shall be read as a reference to goods that are—

(a) textile fabrics, and articles made up from textile fabric, that are hand crocheted, hand knitted, hand netted or hand woven and contain not less than 95% by weight of natural fibres; or

(b) other goods that are wholly, or in chief part by weight, of natural materials,

being goods that the Collector is satisfied are made by one or more of the following processes, and by no other process:

(c) by hand;

(d) by tools held in the hand;

(e) by machines powered by foot or hand.

2. A reference in this Part to “handicrafts to which this Part applies” shall also be read as including a reference to—

**SCHEDULE 4**—continued

(a) textile fabrics printed or dyed according to the traditional Batik method; and

(b) goods made up from such fabrics, being goods that the Collector is satisfied are made by one or more of the processes described in paragraphs (c), (d) and (e) of note 1 and by no other process.

3. For the purposes of the operation of note 1 or 2 in relation to goods, the incorporation or inclusion in the goods of materials or components of a minor nature that are essential to the assembly or normal operation of the goods shall be disregarded.

4. A reference in this Part to “a call for tender” means a call for tender made under the provisions of Part XV to the *Customs Act* 1901.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 | Column 3 |  | Column 4 | Column 5 |
| Item no. | Tariff Classification | Goods |  | General rate | Special rate |
| 401 | 08.09.1 | Goods, the produce or manufacture of Papua New Guinea or a Forum Island Country, as prescribed by by-law | | .. | FI: Free |
| 411 | 08.10.1 | Goods, the produce or manufacture of Papua New Guinea or a Forum Island Country, as prescribed by by-law | | .. | FI: Free |
| 421 | 08.11.1 | Goods, the produce or manufacture of Papua New Guinea or a Forum Island Country, as prescribed by by-law | | .. | FI: Free |
| 431 | 16.02.1 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | | .. | DC: 5% |
| 441 | 17.04.9 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | | .. | DC: 12.5% |
| 451 | 20.03.1 | Goods, the produce or manufacture of Papua New Guinea or a Forum Island Country, as prescribed by by-law | | .. | FI: Free |
| 461 | 20.06.6 | Goods, the produce or manufacture of Papua New Guinea or a Forum Island Country, as prescribed by by-law | | .. | FI: Free |
| 471 | 20.07.41 | Goods, the produce or manufacture of Papua New Guinea or a Forum Island Country, as prescribed by by-law | | .. | FI: Free |
| 481 | 20.07.491 | Goods, the produce or manufacture of Papua New Guinea or a Forum Island Country, as prescribed by by-law | | .. | FI: Free |
| 491 | 20.07.499 | Goods, the produce or manufacture of Papua New Guinea or a Forum Island Country, as prescribed by by-law | | .. | FI: Free |
| 501 | 39.01.41 | Goods, as prescribed by by-law | | 40% | FI: Free  DC: 30% |
| 511 | 39.02.51 | Goods, as prescribed by by-law | | 40% | FI: Free  DC: 30% |
| 521 | 39.03.51 | Goods, as prescribed by by-law | | 40% | FI: Free  DC: 30% |
| 531 | 39.07.11 | Goods, as prescribed by by-law | | 50% | NZ: 15%  FI: Free  DC (except HONG and TAIW): 40% |
| 541 | 40.11.2 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | | .. | DC: 15% |
| 551 | 40.11.9 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | | .. | DC: Free |

**SCHEDULE 4**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 | Column 3 |  |  | Column 4 | Column 5 |
| Item no. | Tariff Classification | Goods |  |  | General rate | Special rate |
| 552 | 40.11.9 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | |  | .. | DC (except TAIW): 15% |
| 561 | 40.13.3 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except HONG and TAIW): 40% |
| 571 | 42.03.4 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 572 | 42.03.4 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except CHIN and. RKOR): 40% |
| 581 | 44.05.992 | Goods, the produce or manufacture of a Forum Island Country, as prescribed by by-law | |  | .. | FI: Free |
| 591 | 44.13.2 | Goods, the produce or manufacture of a Forum Island Country, as prescribed by by-law | |  | .. | FI: Free |
| 601 | 44.13.92 | Goods, the produce or manufacture of a Forum Island Country, as prescribed by by-law | |  | .. | FI: Free |
| 611 | 44.15.11 | Goods, the produce or manufacture of Papua New Guinea, as prescribed by by-law | |  | .. | .. |
| 612 | 44.15.11 | Goods, as prescribed by by-law | |  | 40% | PNG: 30%  CAN: 30% |
| 621 | 44.15.19 | Goods, the produce or manufacture of Papua New Guinea or a Forum Island Country, as prescribed by by-law | |  | .. | FI: Free |
| 631 | 44.15.9 | Goods, the produce or manufacture of a Forum Island Country, as prescribed by by-law | |  | .. | FI: Free |
| 641 | 44.19.1 | Goods, the produce or manufacture of a Forum Island Country, as prescribed by by-law | |  | .. | FI: Free |
| 651 | 50.09.9 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 652 | 50.09.9 | Goods, as prescribed by by-law | |  | 40% | FI: Free  DC: 30% |
| 661 | 51.04.9 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 662 | 51.04.9 | Goods, as prescribed by by-law | |  | 40% | FI: Free  DC: 30% |
| 671 | 55.08 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 672 | 55.08 | Goods, as prescribed by by-law | |  | 50% | FI: Free DC (except CHIN): 40% |
| 681 | 55.09.5 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 682 | 55.09.5 | Goods, as prescribed by by-law | |  | 40% | FI: Free  DC: 30% |
| 691 | 55.09.611 | Goods, as prescribed by by-law | |  | 22.5% | FI: Free  DC (except HONG): 17.5% |

**SCHEDULE 4**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 | Column 3 |  | Column 4 | Column 5 |
| Item no. | Tariff Classification | Goods |  | General rate | Special rate |
| 701 | 55.09.612 | Goods, as prescribed by by-law | | $0.25/m2 | FI: Free  DC (except HONG): $0.20/m2 |
| 711 | 55.09.613 | Goods, as prescribed by by-law | | Free | .. |
| 721 | 56.07.9 | Handicrafts to which, this Part applies, as prescribed by by-law | | Free | .. |
| 722 | 56.07.9 | Goods, as prescribed by by-law | | 40% | FI: Free  DC: 30% |
| 731 | 59.04.1 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | | .. | DC 5% |
| 751 | 59.04.9 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | | .. | DC: Free |
| 761 | 59.06 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | | .. | DC: 5% |
| 771 | 59.08.1 | Goods, as prescribed by by-law | | 40% | FI: Free  DC: 30% |
| 781 | 60.03.1 | Handicrafts to which this Part applies, as prescribed by by-law | | Free | .. |
| 782 | 60.03.1 | Goods, as prescribed by by-law | | 50% | NZ: 15%  FI: Free  DC (except RKOR and TAIW): 40% |
| 791 | 60.04.1 | Handicrafts to which this Part applies, as prescribed by by-law | | Free | .. |
| 792 | 60.04.1 | Goods, as prescribed by by-law | | 50% | NZ: 25%  FI: Free  DC (except CHIN): 40% |
| 801 | 60.04.21 | Handicrafts to which this Part applies, as prescribed by by-law | | Free | .. |
| 802 | 60.04.21 | Goods, as prescribed by by-law | | 50% | NZ: 15%  FI: Free  DC: 40% |
| 811 | 60.04.29 | Handicrafts to which this Part applies, as prescribed by by-law | | Free | .. |
| 812 | 60.04.29 | Goods, as prescribed by by-law | | 50% | NZ: 15%  FI: Free  DC (except RKOR and TAIW): 40% |
| 821 | 60.04.3 | Handicrafts to which this Part applies, as prescribed by by-law | | Free | .. |
| 822 | 60.04.3 | Goods, as prescribed by by-law | | 50% | NZ: 15%  FI: Free  DC (except HONG and TAIW): 40% |
| 831 | 60.04.41 | Handicrafts to which this Part applies, as prescribed by by-law | | Free | .. |

**SCHEDULE 4**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 | Column 3 |  |  | Column 4 | Column 5 |
| Item no. | Tariff Classification | Goods |  |  | General rate | Special rate |
| 832 | 60.04.41 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except CHIN, HONG, PHIL and TAIW): 40% |
| 841 | 60.04.49 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 842 | 60.04.49 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free DC (except CHIN, HONG and TAIW): 40% |
| 851 | 60.04.5 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 852 | 60.04.5 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except CHIN, HONG and TAIW): 40% |
| 861 | 60.04.6 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 862 | 60.04.6 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except HONG and TAIW): 40% |
| 871 | 60.04.7 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 872 | 60.04.7 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except RKOR): 40% |
| 881 | 60.04.9 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 882 | 60.04.9 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except HONG and TAIW): 40% |
| 891 | 60.05.2 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 892 | 60.05.2 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except HONG and TAIW): 40% |
| 901 | 60.05.31 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |

**SCHEDULE 4**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 | Column 3 |  |  | Column 4 | Column 5 |
| Item no. | Tariff Classification | Goods |  |  | General rate | Special rate |
| 902 | 60.05.31 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except CHIN, HONG, PHIL and TAIW): 40% |
| 911 | 60.05.32 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 912 | 60.05.32 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except HONG and TAIW): 40% |
| 921 | 60.05.33 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 922 | 60.05.33 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except HONG and TAIW): 40% |
| 931 | 60.05.34 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 932 | 60.05.34 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except HONG and TAIW): 40% |
| 941 | 60.05.35 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 942 | 60.05.35 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except HONG and TAIW): 40% |
| 952 | 60.05.35 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except CHIN, HONG and TAIW): 40% |
| 961 | 60.05.36 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 962 | 60.05.36 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except RKOR): 40% |
| 971 | 60.05.37 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 972 | 60.05.37 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except CHIN and HONG): 40% |

**SCHEDULE 4**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 | Column 3 |  |  | Column 4 | Column 5 |
| Item no. | Tariff Classification | Goods |  |  | General rate | Special rate |
| 981 | 60.05.39 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 982 | 60.05.39 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except CHIN, HONG and TAIW):40% |
| 991 | 60.05.7 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 992 | 60.05.7 | Goods, as prescribed by by-law | |  | 40% | NZ: 20%  FI: Free  DC: 30% |
| 1001 | 61.01.3 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1002 | 61.01.3 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except HONG and TAIW): 40% |
| 1011 | 61.01.91 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1012 | 61.01.91 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except CHIN, HONG, PHIL and TAIW): 40% |
| 1021 | 61.01.92 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1022 | 61.01.92 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except CHIN, HONG and TAIW): 40% |
| 1031 | 61.01.93 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1032 | 61.01.93 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except HONG and TAIW): 40% |
| 1041 | 61.01.94 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1042 | 61.01.94 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except RKOR): 40% |
| 1051 | 61.01.95 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |

**SCHEDULE 4**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 | Column 3 |  |  | Column 4 | Column 5 |
| Item no. | Tariff Classification | Goods |  |  | General rate | Special rate |
| 1052 | 61.01.95 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except HONG and RKOR): 40% |
| 1061 | 61.01.96 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1062 | 61.01.96 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except CHIN and HONG): 40% |
| 1071 | 61.01.99 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1072 | 61.01.99 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except CHIN, HONG and TAIW): 40% |
| 1081 | 61.02.3 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1082 | 61.02.3 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except HONG and TAIW): 40% |
| 1091 | 61.02.91 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1092 | 61.02.91 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except HONG and TAIW): 40% |
| 1101 | 61.02.92 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1102 | 61.02.92 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except HONG and TAIW): 40% |
| 1111 | 61.02.93 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1112 | 61.02.93 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except CHIN, HONG, PHIL and TAIW): 40% |
| 1121 | 61.02.94 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |

**SCHEDULE 4**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 | Column 3 |  | Column 4 | Column 5 |
| Item no. | Tariff Classification | Goods |  | General rate | Special rate |
| 1122 | 61.02.94 | Goods, as prescribed by by-law |  | 50% | NZ: 15%  FI: Free  DC (except CHIN, HONG and TAIW): 40% |
| 1131 | 61.02.95 | Handicrafts to which this Part applies, as prescribed by by-law |  | Free | .. |
| 1132 | 61.02.95 | Goods, as prescribed by by-law |  | 50% | NZ: 15%  FI: Free  DC (except HONG and RKOR): 40% |
| 1141 | 61.02.96 | Handicrafts to which this Part applies, as prescribed by by-law |  | Free | .. |
| 1142 | 61.02.96 | Goods, as prescribed by by-law |  | 50% | NZ: 15%  FI: Free  DC (except CHIN and HONG): 40% |
| 1151 | 61.02.99 | Handicrafts to which this Part applies, as prescribed by by-law |  | Free | .. |
| 1152 | 61.02.99 | Goods, as prescribed by by-law |  | 50% | NZ: 15%  FI: Free  DC (except CHIN, HONG and TAIW): 40% |
| 1161 | 61.03.21 | Handicrafts to which this Part applies, as prescribed by by-law |  | Free | .. |
| 1162 | 61.03.21 | Goods, as prescribed by by-law |  | 50% | NZ: 15%  FI: Free  DC (except CHIN and TAIW): 40% |
| 1171 | 61.03.22 | Handicrafts to which this Part applies, as prescribed by by-law |  | Free | .. |
| 1172 | 61.03.22 | Goods, as prescribed by by-law |  | 50% | NZ: 15%  FI: Free  DC (except CHIN, HONG and TAIW): 40% |
| 1181 | 61.03.31 | Handicrafts to which this Part applies, as prescribed by by-law |  | Free | .. |
| 1182 | 61.03.31 | Goods, as prescribed by by-law |  | 50% | NZ: 15%  FI: Free  DC (except CHIN, HONG, PHIL and TAIW): 40% |

**SCHEDULE 4**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 | Column 3 |  |  | Column 4 | Column 5 |
| Item no. | Tariff Classification | Goods |  |  | General rate | Special rate |
| 1191 | 61.03.32 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1192 | 61.03.32 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except CHIN, HONG and TAIW): 40% |
| 1201 | 61.03.4 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1202 | 61.03.4 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except CHIN, HONG and TAIW): 40% |
| 1211 | 61.03.9 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1212 | 61.03.9 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except HONG and TAIW): 40% |
| 1221 | 61.04.1 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1222 | 61.04.1 | Goods, as prescribed by by-law | |  | 50% | NZ: 25%  FI: Free  DC (except CHIN): 40% |
| 1231 | 61.04.2 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1232 | 61.04.2 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except HONG and TAIW): 40% |
| 1241 | 61.04.31 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1242 | 61.04.31 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except CHIN, HONG, PHIL and TAIW): 40% |
| 1251 | 61.04.39 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |

**SCHEDULE 4**—continued

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 | Column 3 |  |  | Column 4 | Column 5 |
| Item no. | Tariff Classification | Goods |  |  | General rate | Special rate |
| 1252 | 61.04.39 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except CHIN, HONG and TAIW): 40% |
| 1261 | 61.04.4 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1262 | 61.04.4 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except CHIN, HONG and TAIW): 40% |
| 1271 | 61.04.9 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1272 | 61.04.9 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except RKOR):40% |
| 1281 | 61.09.1 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1282 | 61.09.1 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except HONG and PHIL): 40% |
| 1291 | 61.09.2 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1292 | 61.09.2 | Goods, as prescribed by by-law | |  | 50% | NZ: 15%  FI: Free  DC (except HONG, PHIL and RKOR): 40% |
| 1301 | 62.02.2 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1302 | 62.02.2 | Goods, as prescribed by by-law | |  | 40% | NZ: 20%  FI: Free  DC (except HONG): 30% |
| 1311 | 62.02.52 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |
| 1312 | 62.02.52 | Goods, as prescribed by by-law | |  | 50% | NZ: 25%  FI: Free  DC (except CHIN): 40% |
| 1321 | 62.02.54 | Handicrafts to which this Part applies, as prescribed by by-law | |  | Free | .. |

**SCHEDULE 4**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 | Column 3 |  | Column 4 | Column 5 |
| Item no. | Tariff Classification | Goods |  | General rate | Special rate |
| 1322 | 62.02.54 | Goods, as prescribed by by-law |  | 50% | NZ: 25%  FI: Free  DC (except CHIN): 40% |
| 1331 | 62.02.6 | Handicrafts to which this Part applies, as prescribed by by-law |  | Free | .. |
| 1332 | 62.02.6 | Goods, as prescribed by by-law |  | 40% | NZ: 20%  FI: Free  DC: 30% |
| 1341 | 62.04.2 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law |  |  | DC: Free |
| 1351 | 62.04.9 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law |  |  | DC: Free |
| 1361 | 62.05 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law |  |  | DC: 15% |
| 1372 | 62.05 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law |  |  | DC (except TAIW): 15% |
| 1381 | 64.01.92 | Handicrafts to which this Part applies, as prescribed by by-law |  | Free | .. |
| 1382 | 64.01.92 | Goods, as prescribed by by-law |  | 40% | NZ: 15%  FI: Free  DC (except TAIW): 30% |
| 1391 | 64.01.93 | Handicrafts to which this Part applies, as prescribed by by-law |  | Free | .. |
| 1392 | 64.01.93 | Goods, as prescribed by by-law |  | 40% | NZ: 15%  FI: Free  DC (except BRAZ and CHIN): 30% |
| 1401 | 64.02.92 | Handicrafts to which this Part applies, as prescribed by by-law |  | Free | .. |
| 1402 | 64.02.92 | Goods, as prescribed by by-law |  | 40% | NZ: 15%  FI: Free  DC (except TAIW): 30% |
| 1411 | 64.02.991 | Handicrafts to which this Part applies, as prescribed by by-law |  | Free | .. |
| 1412 | 64.02.991 | Goods, as prescribed by by-law |  | 40% | NZ: 15%  FI: Free  DC (except BRAZ and CHIN): 30% |
| 1421 | 64.02.999 | Handicrafts to which this Part applies, as prescribed by by-law |  | Free | .. |
| 1422 | 64.02.999 | Goods, as prescribed by by-law |  | 40% | NZ: 15%  FI: Free  DC (except BRAZ and CHIN): 30% |
| 1431 | 64.03.2 | Handicrafts to which this Part applies, as prescribed by by-law |  | Free | .. |

**SCHEDULE 4**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 | Column 3 |  | Column 4 | Column 5 |
| Item no. | Tariff Classification | Goods |  | General rate | Special rate |
| 1432 | 64.03.2 | Goods, as prescribed by by-law | | 40% | NZ: 15%  FI: Free  DC (except TAIW): 30% |
| 1441 | 64.03.3 | Handicrafts to which this Part applies, as prescribed by by-law | | Free | .. |
| 1442 | 64.03.3 | Goods, as prescribed by by-law | | 40% | NZ: 15%  FI: Free  DC (except BRAZ and CHIN): 30% |
| 1451 | 64.04.2 | Handicrafts to which this Part applies, as prescribed by by-law | | Free | .. |
| 1452 | 64.04.2 | Goods, as prescribed by by-law | | 40% | NZ: 15%  FI: Free  DC (except TAIW): 30% |
| 1461 | 64.04.3 | Handicrafts to which this Part applies, as prescribed by by-law | | Free | .. |
| 1462 | 64.04.3 | Goods, as prescribed by by-law | | 40% | NZ: 15%  FI: Free  DC (except BRAZ and CHIN): 30% |
| 1471 | 64.05 | Goods, as prescribed by by-law | | 40% | NZ: 15%  FI: Free  DC (except TAIW): 30% |
| 1481 | 69.10 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | |  | DC: Free  DC: 25% |
| 1891 | 84.15.29 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | |  |  |
| 1901 | 85.01.2 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | |  | DC (except TAIW and YUGO):20% |
| 1911 | 85.01.4 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | |  | DC: 20% |
| 1921 | 85.06.2 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | |  | DC (except TAIW): Free |
| 1931 | 85.19.9 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | |  | DC: 10% |
| 1932 | 85.19.9 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | |  | DC: 15% |
| 1941 | 85.23.9 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | |  | DC: Free |
| 1951 | 89.01.1 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | |  | DC (except TAIW): 15% |
| 1961 | 90.03 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | |  | DC: 15% |
| 1971 | 90.09.1 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | |  | DC: 20% |

**SCHEDULE 4**—continued

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 | Column 3 |  | Column 4 | Column 5 |
| Item no. | Tariff Classification | Goods |  | General rate | Special rate |
| 1981 | 93.07.1 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | | .. | DC: Free |
| 1991 | 94.01.9 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | | .. | DC (except HONG): 20% |
| 1992 | 94.01.9 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | | .. | DC (except TAIW): 20% |
| 1993 | 94.01.9 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | | .. | DC {except HONG and TAIW): 20% |
| 2001 | 94.03.9 | Goods, the produce or manufacture of a Developing Country, as prescribed by by-law | | .. | DC (except HONG and TAIW): 20% |
| 2011 | 94.04.2 | Goods, as prescribed by by-law | | 25% | FI: Free DC (except HONG and TAIW): 20% |

**SCHEDULE 5** Section 20

RATES OF DUTY APPLYING IN RELATION TO NEW ZEALAND

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Column 1 | Column 2 | Column 3 |  |  | Column 4 |
| Item no. | Tariff Classification | Goods |  |  | Rate |
| 1 | 22.03.1 | Goods to which the tariff classification specified in column 2 of this item applies | |  | $0.52/L |
| 2 | 22.08.9 | Goods to which the tariff classification specified in column 2 of this item applies | |  | $19.25/L of alcohol |
| 3 | 22.09.21 | Goods to which the tariff classification specified in column 2 of this item applies | |  | $16/L of alcohol |
| 4 | 22.09.29 | Goods to which the tariff classification specified in column 2 of this item applies | |  | $16/L of alcohol |
| 5 | 22.09.91 | Goods to which the tariff classification specified in column 2 of this item applies | |  | $18.75/L of alcohol |
| 6 | 22.09.99 | Goods to which the tariff classification specified in column 2 of this item applies | |  | $18.75/L of alcohol |
| 7 | 24.02.1 | Goods to which the tariff classification specified in column 2 of this item applies | |  | $27/kg |
| 8 | 24.02.2 | Goods to which the tariff classification specified in column 2 of this item applies | |  | $25/kg |
| 9 | 24.02.91 | Goods to which the tariff classification specified in column 2 of this item applies | |  | $14.25/kg |
| 10 | 24.02.99 | Goods to which the tariff classification specified in column 2 of this item applies | |  | $14.01/kg |
| 11 | 27.10.21 | Goods to which the tariff classification specified in column 2 of this item applies | |  | $0.0419/L |
| 12 | 27.10.22 | Goods to which the tariff classification specified in column 2 of this item applies | |  | $0.05155/L |
| 13 | 27.10.31 | Goods to which the tariff classification specified in column 2 of this item applies | |  | $0.04555/L |
| 14 | 27.10.32 | Goods to which the tariff classification specified in column 2 of this item applies | |  | $0.05155/L |
| 15 | 48.10.9 | Goods to which the tariff classification specified in column 2 of this item applies | |  | $0.25/1000 tubes |
| 16 | 97.04.11 | Goods to which the tariff classification specified in column 2 of this item applies | |  | $1.50/doz packs |
| 17 | 97.04.19 | Goods to which the tariff classification specified in column 2 of this item applies | |  | $0.333/gross of cards |

**SCHEDULE 6** Section 32

REPEALED ACTS

*Customs Tariff* 1966

*Customs Tariff* (*No.* 2) 1966

*Customs Tariff* (*No.* 3) 1966

*Customs Tariff* 1967

*Customs Tariff* (*No.* 2) 1967

*Customs Tariff* (*No.* 3) 1967

*Customs Tariff* (*No.* 4) 1967

*Customs Tariff* (*No.* 5) 1967

*Customs Tariff 1*968

*Customs* *Tariff* (*No. 2*)1968

*Customs Tariff* 1969

*Customs Tariff* (*No.* 2) 1969

*Customs Tariff* 1970

*Customs Tariff* (*No. 2*)1970

*Customs Tariff* 1971

*Customs Tariff* (*No.* 2) 1971

*Customs Tariff* (*No.* 3) 1971

*Customs Tariff* 1972

*Customs Tariff* (*No.* 2) 1972

*Customs Tariff* (*No.* 3) 1972

*Customs Tariff* (*No.* 4) 1972

*Customs Tariff* (*No.* 5) 1972

*Customs Tariff* 1973

*Customs Tariff* (*No.* 2) 1973

*Customs Tariff* 1974

*Customs Tariff* (*No.* 2) 1974

*Customs Tariff Amendment Act* 1976

*Customs Tariff Amendment Act* (*No. 2*)1976

*Customs Tariff Amendment Act* 1977

*Customs Tariff Amendment Act* 1978

*Customs Tariff Amendment Act* (*No.* 2) 1978

*Customs Tariff Amendment Act* (*No.* 3) 1978

*Customs Tariff Amendment Act* (*No.* 4) 1978

*Customs Tariff Amendment Act* 1979

*Customs Tariff Amendment Act* (*No.* 2) 1979

*Customs Tariff Amendment Act* (*No.* 3) 1979

*Customs Tariff Amendment Act* (*No.* 4) 1979

*Customs Tariff Amendment Act* 1980

*Customs Tariff Amendment Act* (*No.* 2) 1980

*Customs Tariff Amendment Act* 1981

*Customs Tariff Amendment Act* 1982

*Customs Tariff Amendment* (*Off-shore Installations*) *Act*