

Chapter 51—Continuous Man-Made Fibres

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;
- (b) chemical transformation of natural organic polymers.

2. Continuous filament tow of man-made fibres falling within an item in Chapter 56 does not fall within item 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 item 51.01, "yarn of continuous man-made fibres" includes monofil of man-made fibre material—

- (a) of which no cross-sectional dimension exceeds 1 millimetre; and
- (b) the weight of which is less than 6.6 milligrams per metre (that is to say, 6.6 tex).

(2) In item 51.02, "monofil" does not include monofil of the kind referred to in the last preceding sub-note.

(3) The following goods do not fall within this Chapter:—

- (a) monofil of which any cross-sectional dimension exceeds 1 millimetre;
- (b) strip of a width exceeding 5 millimetres.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
51.01	* Yarn of continuous man-made fibres, not put up for retail sale:		
51.01.1	– Yarn of viscose, being yarn having a breaking strain not less than 27 grams per tex	30%	20%
51.01.2	– Yarn of viscose, being yarn having a breaking strain less than 27 grams per tex; yarn (other than of viscose) of a kind used solely or principally for sewing; yarn (other than of viscose) for use in the production of yarn of a kind used solely or principally for sewing	7½%	Free
51.01.3	– Yarn containing not less than 20% by weight of wool, not being yarn falling within a preceding sub-item of this item	17½%, and \$0.183 per kg	10%, and \$0.073 per kg
51.01.4	– Raw yarn composed of not less than 50% by weight of polyamide fibre, polyester fibre or polyamide and polyester fibres, calculated by reference to the weight of man-made fibres in the yarn, not being yarn falling within sub-item 51.01.2 or 51.01.3:		
51.01.41	– – As prescribed by by-law	20%	10%
51.01.49	– – Other	20%, and a temporary duty of \$1 per kg	10%, and a temporary duty of \$1 per kg
51.01.9	– Other yarn or yarn of other materials	20%	10%
51.02	* Monofil, strip (that is to say, artificial straw and the like) and imitation catgut, of man-made fibre materials:		

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
51.02.1	- Of polyethylene, polypropylene, polyvinyl chloride or polystyrene	40%	30%
51.02.9	- Of other materials	20%	10%
51.03	* Yarn of continuous man-made fibres, put up for retail sale:		
51.03.1	- Yarn of viscose, being yarn having a breaking strain not less than 27 grams per tex	30%	20%
51.03.2	- Yarn of viscose, being yarn having a breaking strain less than 27 grams per tex; yarn (other than of viscose) of a kind used solely or principally for sewing; yarn (other than of viscose) for use in the production of yarn of a kind used solely or principally for sewing	7½%	Free
51.03.3	- Yarn containing not less than 20% by weight of wool, not being yarn falling within a preceding sub-item of this item	17½%, and \$0.183 per kg	10%, and \$0.073 per kg
51.03.9	- Other yarn or yarn of other materials	20%	10%
51.04	* Woven fabrics of continuous man-made fibres, including woven fabrics of monofil or strip falling within item 51.01 or 51.02:		
51.04.1	- Fabrics containing not less than 20% by weight of wool	45%, or, if higher, \$0.66 per m ²	22½%; or, if higher, \$0.66 per m ² , less 22½%
51.04.2	- Tyre cord fabrics of viscose, not being goods falling within the last preceding sub-item	50%	50%, less \$0.055 per kg
51.04.3	- Elastomeric fabrics weighing not more than 510 grams per square metre and tyre cord fabrics, not being goods falling within a preceding sub-item of this item	20%	17½%
51.04.4	- Fabrics, not being goods falling within a preceding sub-item of this item, as prescribed by by-law	Free	Free
51.04.5	- Fabrics, not being goods falling within a preceding sub-item of this item, that— (a) weigh 203 grams or more per square metre and are of Jacquard, dobby, sateen or like weaves; or (b) weigh 305 grams or more per square metre and are of fancy weaves or are woven from fancy yarns	55%, or, if higher, \$0.24 per m ²	52½%, or, if higher, \$0.22 per m ²
51.04.9	- Other	55%, or, if higher, \$0.24 per m ² ; or, as an alternative, if lower, \$0.60 per m ² ; and a temporary duty of \$0.11 per m ²	52½%, or, if higher, \$0.22 per m ² ; or, as an alternative, if lower, \$0.57 per m ² ; and a temporary duty of \$0.11 per m ²

Chapter 52—Metallised Textiles

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
52.01	* Metallised yarn, being textile yarn spun with metal or covered with metal by any process	12½%	5%
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	7½%	Free

Chapter 53—Wool and Other Animal Hair

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 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
53.01	* Sheep's or lambs' wool, not carded or combed	Free	Free
53.02	* Other animal hair (whether fine or coarse), not carded or combed:		
53.02.1	– Hatters' fur	22½%	12½%
53.02.2	– Curled hair suitable for upholstering purposes	35%	17½%
53.02.9	– Other	Free	Free
53.03	* Waste of sheep's or lambs' wool or of other animal hair (whether fine or coarse), not pulled or garnetted	Free	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	Free
53.05	* Sheep's or lambs' wool or other animal hair (whether fine or coarse), carded or combed:		
53.05.1	Tops	\$0.093 per kg	Free
53.05.9	– Other	Free	Free
53.06	* Yarn of carded sheep's or lambs' wool (that is to say, woollen yarn), not put up for retail sale	17½%, and \$0.182 per kg	10%, and \$0.073 per kg
53.07	* Yarn of combed sheep's or lambs' wool (that is to say, worsted yarn), not put up for retail sale	17½%, and \$0.182 per kg	17½%, and \$0.182 per kg
53.08	* Yarn of fine animal hair (whether carded or combed), not put up for retail sale	17½%, and \$0.182 per kg	10%, and \$0.073 per kg
53.09	* Yarn of horsehair or of other coarse animal hair, not put up for retail sale	17½%, and \$0.182 per kg	10%, and \$0.073 per kg
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	17½%, and \$0.182 per kg	10%, and \$0.073 per kg
53.11	* Woven fabrics of sheep's or lambs' wool or of fine animal hair:		
53.11.1	– Bunting, composed wholly of wool, for use as or in the manufacture of flags, banners and the like	7½%	Free
53.11.2	– Wholly or partly of hair, of a kind used for interlining apparel	45%	30%
53.11.9	– Other:		

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
53.11.91	- - Weighing not more than 153 grams per square metre	45%	22½%
53.11.92	- - Weighing more than 153 grams per square metre and not imitating furs	45%, or, if higher, \$0.66 per m ²	22½% or, if higher, \$0.66 per m ² , less 22½%
53.11.99	- - Other	45%, or, if higher, \$0.66 per m ²	32½%; or, if higher, \$0.66 per m ² , less 12½%
53.12	* Woven fabrics of coarse animal hair other than horsehair:		
53.12.1	- Of a kind used for interlining apparel	45%	30%
53.12.9	- Other	45%, or, if higher, \$0.66 per m ²	22½%; or, if higher, \$0.66 per m ² , less 22½%
53.13	* Woven fabrics of horsehair:		
53.13.1	- Of a kind used for interlining apparel	45%	30%
53.13.9	- Other	45%, or, if higher, \$0.66 per m ²	22½%; or, if higher, \$0.66 per m ² , less 22½%

Chapter 54—Flax and Ramie

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
54.01	* Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags):		
54.01.1	– Slivers or rovings	45%	17½%
54.01.9	– Other	Free	Free
54.02	* Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags)	Free	Free
54.03	* Flax or ramie yarn, not put up for retail sale:		
54.03.1	– Multiple or cabled sewing yarn 200 tex or coarser; multiple or cabled sewing yarn having a ply that is not finer than 64 tex	42½%	20%
54.03.2	– Single yarn of 64 tex or coarser; multiple or cabled yarn having a ply that is 64 tex or coarser, not being goods falling within the last preceding sub-item	27½%	12½%
54.03.9	– Other	7½%	Free
54.04	* Flax or ramie yarn, put up for retail sale:		
54.04.1	– Sewing yarn 200 tex or coarser; sewing yarn having a ply that is not finer than 64 tex	42½%	20%
54.04.9	– Other	7½%	Free
54.05	* Woven fabrics of flax or of ramie:		
54.05.1	– Weighing less than 237 grams per square metre	7½%	Free
54.05.2	– Weighing not less than 237 grams per square metre but not more than 373 grams per square metre	20%	10%
54.05.9	– Other	45%	35%

Chapter 55—Cotton

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
55.01	* Cotton, not carded or combed	\$0.026 per kg	\$0.026 per kg
55.02	* Cotton linters	47½%	30%
55.03	* Cotton waste (including pulled or garnetted rags), not carded or combed:		
55.03.1	– Derived from the treatment of cotton during the stages preparatory to spinning; engine cleaning	\$0.026 per kg	\$0.026 per kg
55.03.9	– Other	Free	Free
55.04	* Cotton, carded or combed	\$0.093 per kg, and 45%	\$0.042 per kg, and 17½%
55.05	* Cotton yarn, not put up for retail sale:		
55.05.1	– Sewing cottons	27½%	12½%
55.05.9	– Other:		
55.05.91	– – Single yarn:		
55.05.911	– – – Finer than 10 tex	7½%	Free
55.05.912	– – – Finer than 15 tex and not finer than 10 tex	37½%, and an amount per kg equal to the amount, if any, by which the FOB price per kg is less than \$1.57	25%, and an amount per kg equal to the amount, if any, by which the FOB price per kg is less than \$1.57
55.05.913	– – – Finer than 30 tex and not finer than 15 tex	37½%, and an amount per kg equal to the amount, if any, by which the FOB price per kg is less than \$1.28	25%, and an amount per kg equal to the amount, if any, by which the FOB price per kg is less than \$1.28
55.05.919	– – – Other	27½%, and an amount per kg equal to the amount, if any, by which the FOB price per kg is less than \$1.10	15%, and an amount per kg equal to the amount, if any, by which the FOB price per kg is less than \$1.10
55.05.92	– – Multiple or cabled yarn:		
55.05.921	– – – Mercerised	20%	20%
55.05.922	– – – Not mercerised, having each ply finer than 10 tex	7½%	Free

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
55.05.929	- - - Other	37½%, and an amount per kg equal to the amount, if any, by which the FOB price per kg is less than \$1.28	37½%, and an amount per kg equal to the amount, if any, by which the FOB price per kg is less than \$1.28
55.06	* Cotton yarn, put up for retail sale:		
55.06.1	- Sewing cotton, not mercerised	7½%	Free
55.06.9	- Other	27½%	15%
55.07	* Cotton gauze	Free	Free
55.08	* Terry towelling and similar terry fabrics, of cotton	55%; or, if higher, \$1.08 per m ² , less 55%	17½%; or, if higher, \$1.08 per m ² , less 92½%
55.09	* Other woven fabrics of cotton:		
55.09.1	- Fabrics of huckaback or honeycomb weaves	55%	17½%
55.09.2	- Tyre cord fabrics	20%	10%
55.09.3	- Fabrics containing not less than 20% by weight of wool, not being goods falling within a preceding sub-item of this item:		
55.09.31	- - Fabrics containing hair, of a kind used for interlining apparel	45%	30%
55.09.32	- - Fabrics weighing not more than 153 grams per square metre, not being goods falling within the last preceding paragraph	45%	22½%
55.09.39	- - Other	45%, or, if higher, \$0.66 per m ²	22½%; or, if higher, \$0.66 per m ² , less 22½%
55.09.4	- Fabrics, containing not less than 20% by weight of man-made fibres, not being goods falling within a preceding sub-item of this item:		
55.09.41	- - Fabrics that have a value exceeding \$1.09 per square metre and— (a) weigh 203 grams or more per square metre and are of Jacquard, dobby, sateen or like weaves; or (b) weigh 305 grams or more per square metre and are of fancy weaves or are woven from fancy yarns	55%	55%, less \$0.025 per m ²
55.09.42	- - Fabrics weighing less than 237 grams per square metre, not being goods falling within the last preceding paragraph:		
55.09.421	- - - As prescribed by by-law	\$0.025 per m ² , or, if lower, 7½%	Free

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
55.09.429	- - - Other	55%, or, if higher, \$0.24 per m ² ; or, as an alternative, if lower, \$0.60 per m ²	52½%, or, if higher, \$0.22 per m ² ; or, as an alternative, if lower, \$0.57 per m ²
55.09.43	- - Fabrics weighing not less than 237 grams per square metre and not more than 509 grams per square metre, not being fabrics falling within paragraph 55.09.41:		
55.09.431	- - - As prescribed by by-law	2½%	Free
55.09.432	- - - Having a value not exceeding \$1.09 per square metre	55%, or, if higher, \$0.24 per m ²	45%; or, if higher, \$0.24 per m ² , less 10%
55.09.439	- - - Other	\$0.60 per m ²	\$0.60 per m ² , less 10%
55.09.49	- - Other	60%; or, if higher, \$0.66 per kg, and 10%	50%, or, if higher, \$0.66 per kg
55.09.5	- Fabrics weighing less than 203 grams per square metre, not being goods falling within a preceding sub-item of this item:		
55.09.51	- - Fabrics of plain or matt weaves, wholly of cotton, for bag making, as prescribed by by-law	Free	Free
55.09.52	- - Fabrics of a kind suitable for use as bed sheeting, pillow casing or bolster casing or for use in the making up of bed sheets, pillow cases or bolster cases, not being goods that are printed, have a raised nap, or fall within paragraph 55.09.51:		
55.09.521	- - - As prescribed by by-law	Free	Free
55.09.522	- - - Weighing less than 119 grams per square metre	30%	30%
55.09.529	- - - Other	55%, or, if lower, \$0.30 per m ²	52½%; or, if lower, \$0.30 per m ² , less 2½%
55.09.59	- - Other	Free	Free
55.09.6	- Fabrics weighing not less than 203 grams per square metre and not more than 509 grams per square metre, not being goods falling within a preceding sub-item of this item:		
55.09.61	- - As prescribed by by-law	2½%	Free
55.09.62	- - Fabrics, other than of twill weaves, being fabrics weighing less than 237 grams per square metre	55%	55%
55.09.69	- - Other	55%	45%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
55.09.7	- Fabrics that weigh more than 509 grams per square metre and— (a) are of Jacquard, dobby, sateen or other fancy weaves; or (b) are woven from fancy yarns, not being goods falling within a preceding sub-item of this item	55%	45%
55.09.9	- Other:		
55.09.91	- - As prescribed by by-law	\$0.01 per m ²	Free
55.09.99	- - Other	50%	40%

Chapter 56—Discontinuous Man-Made Fibres

NOTES

1. In item 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 metres;
- (b) the twist is less than 5 turns per metre;
- (c) the weight per filament is less than 6.6 milligrams per metre (that is to say, 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 grams per metre (that is to say, 2000 tex).

2. In item 56.01, "discontinuous man-made fibres" includes tow of a length not exceeding 2 metres.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
56.01	* Discontinuous man-made fibres, not carded, combed or otherwise prepared for spinning:		
56.01.1	– Cellulose or casein based fibres	7½%	Free
56.01.2	– Polyamide fibres	10%	10%
56.01.9	– Other man-made fibres	Free	Free
56.02	* Continuous filament tow:		
56.02.1	– Of polyamide	10%	10%
56.02.9	– Of other man-made fibres	Free	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	Free	Free
56.04	* Man-made fibres (whether discontinuous or waste), carded, combed or otherwise prepared for spinning	20%	10%
56.05	* Yarn of man-made fibres (whether discontinuous or waste), not put up for retail sale:		
56.05.1	– Yarn of a kind used solely or principally for sewing; yarn for use in the production of yarn of a kind used solely or principally for sewing; yarn, single or multiple (or cabled), in which each or every ply is finer than 10 tex, not containing wool or containing less than 20% by weight of wool	7½%	Free
56.05.2	– Yarn containing not less than 20% by weight of wool, not being goods falling within the last preceding sub-item	17½%, and \$0.183 per kg	17½%, and \$0.183 per kg
56.05.3	– Yarn, wholly of, or containing not less than 50% by weight of acrylic fibres, calculated by reference to the weight of man-made fibres in the yarn, not being goods falling within a preceding sub-item of this item	20%	20%
56.05.9	– Other yarn or yarn of other materials	20%	10%

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
56.06	• Yarn of man-made fibres (whether discontinuous or waste), put up for retail sale:		
56.06.1	– Yarn of a kind used solely or principally for sewing; yarn for use in the production of yarn of a kind used solely or principally for sewing; yarn, single or multiple (or cabled), in which each or every ply is finer than 10 tex, not containing wool or containing less than 20% by weight of wool	7½%	Free
56.06.2	– Yarn containing not less than 20% by weight of wool, not being goods falling within the last preceding sub-item	17½%, and \$0.183 per kg	10%, and \$0.073 per kg
56.06.9	– Other yarn or yarn of other materials	20%	10%
56.07	• Woven fabrics of man-made fibres (whether discontinuous or waste):		
56.07.1	– Bunting, composed of 75% by weight of man-made fibres and 25% by weight of wool, for use as or in the manufacture of flags, banners and the like	7½%	Free
56.07.2	– Fabrics containing 20% or more by weight of hair or 20% or more by weight of hair and wool, being fabrics of a kind used for interlining apparel	45%	30%
56.07.3	– Fabrics, not being goods falling within a preceding sub-item of this item, containing 20% or more by weight of wool:		
56.07.31	– – Fabrics weighing not more than 153 grams per square metre	45%	22½%
56.07.32	– – Fabrics weighing more than 153 grams per square metre	45%, or, if higher, \$0.66 per m ²	22½%; or, if higher, \$0.66 per m ² , less 22½%
56.07.9	– Other:		
56.07.91	– – As prescribed by by-law	Free	Free
56.07.92	– – Fabrics that— (a) weigh 203 grams or more per square metre and are of Jacquard, dobby, sateen or like weaves; or (b) weigh 305 grams or more per square metre and are of fancy weaves or are woven from fancy yarns	55%, or, if higher, \$0.24 per m ²	52½%, of, if higher, \$0.22 per m ²
56.07.93	– – Fabrics that— (a) weigh less than 129 grams per square metre; and (b) consist of a mixture of fibres of discontinuous or waste polyester and cotton	55%, or, if higher, \$0.24 per m ² ; or, as an alternative, if lower, \$0.60 per m ²	52½%, or, if higher, \$0.22 per m ² ; or, as an alternative, if lower, \$0.57 per m ²
56.07.99	– – Other	55%, or, if higher, \$0.24 per m ² ; or, as an alternative, if lower, \$0.60 per m ² ; and a temporary duty of \$0.11 per m ²	52½%, or, if higher, \$0.225 per m ² ; or, as an alternative, if lower, \$0.57 per m ² ; and a temporary duty of \$0.11 per m ²

Chapter 57—Other Vegetable Textile Materials; Paper Yarn and Woven Fabrics of Paper Yarn

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
57.01	* True hemp (that is to say, <i>Cannabis sativa</i>), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes)	Free	Free
57.02	* Manila hemp or abaca (that is to say, <i>Musa textilis</i>), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes)	Free	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)	Free	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	Free
57.05	* Yarn of true hemp	7½%	Free
57.06	* Yarn of jute or of other textile bast fibres falling within item 57.03	30%	17½%
57.07	* Yarn of other vegetable textile fibres	Free	Free
57.08	* Paperyarn	7½%	Free
57.09	* Woven fabrics of true hemp	7½%	Free
57.10	* Woven fabrics of jute or of other textile bast fibres falling within item 57.03:		
57.10.1	– Hessian; brattice cloth; fabrics wholly of jute; fabrics of other textile bast fibres	Free	Free
57.10.9	– Other	45%	35%
57.11	* Woven fabrics of other vegetable textile fibres	7½%	Free
57.12	* Woven fabrics of paper yarn	7½%	Free

Chapter 58—Carpets, Mats, Matting and Tapestries; Pile and Chenille Fabrics; Narrow Fabrics; Trimmings; Tulle and Other Net Fabrics; Lace; Embroidery

NOTES

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

- (a) goods falling within an item in Chapter 59, other than embroidery that is on a textile base and falls within item 58.10;
- (b) felt carpets falling within an item in Chapter 59.

2. In items 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 item 58.05, “narrow woven fabrics” means—

- (a) woven fabrics of a width not exceeding 30 centimetres (whether woven as such or cut from wider pieces) that are provided with selvages (whether woven, gummed or made otherwise) on both edges;
- (b) tubular woven fabrics of a flattened width not exceeding 30 centimetres; or
- (c) bias binding with folded edges and of a width when unfolded not exceeding 30 centimetres,

but does not include fabrics in the form of fringes.

4. Nets or netting in the piece made of twine, cordage or rope do not fall within item 58.08.

5. In item 58.10, “embroidery” includes embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials, but does not include needlework tapestry falling within item 58.03.

6. Goods of a kind used in apparel, as furnishings or for similar uses shall not be deemed not to fall within an item in this Chapter by reason only that they are made of metal thread.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
58.01	* Carpets, carpeting and rugs, knotted (whether made up or not)	7½%	Free
58.02	* Other carpets, carpeting, rugs, mats and matting and Keleni, Schumacks and Karamanie rugs and the like (whether made up or not):		
58.02.1	– Goods of terry fabric	55%	40%
58.02.2	– Goods wholly of jute	Free	Free
58.02.3	– Handmade goods, not being goods falling within a preceding sub-item of this item; goods wholly of cotton or in which the pile is wholly of cotton; goods in which the pile or face is wholly of jute, not being goods falling within sub-item 58.02.2	7½%	Free
58.02.9	– Other	30%	15%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
58.03	* Tapestries, handmade, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needleworked tapestries made in panels and the like by hand	Free	Free
58.04	* Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within item 55.08 or fabrics falling within item 58.05):		
58.04.1	- Moquettes weighing not less than 203 grams per square metre; terry towelling and similar terry fabrics	55%	45%
58.04.9	- Other	7½%	Free
58.05	* Narrow woven fabrics, and narrow fabrics consisting of warp without weft assembled by means of an adhesive, other than goods falling within item 58.06:		
58.05.1	- Terry towelling and similar terry fabrics; woven fabrics, wholly, or containing not less than 50% by weight, of man-made fibres:		
58.05.11	- - Terry towelling and similar terry fabrics; elastomeric fabrics	45%	30%
58.05.12	- - Pile fabrics having a cut pile	7½%	Free
58.05.19	- - Other	65%	45%
58.05.2	- Woven fabrics wholly of jute; woven fabrics wholly of hemp; woven fabrics wholly of jute and hemp	Free	Free
58.05.3	- Woven fabrics, not being goods falling within a preceding sub-item of this item:		
58.05.31	- - Elastomeric fabrics	45%	45%
58.05.32	- - Pile fabrics having a cut pile	Free	Free
58.05.39	- - Other	65%	65%
58.05.9	- Other	20%	10%
58.06	* Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	40%	22½%
58.07	* Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn falling within item 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece: tassels, pompons and the like:		

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
58.07.1	- Gimped yarn other than of a kind used by hand solely or principally in sewing, knitting or embroidering	The rate of duty set out in this column that would apply to the goods if they were not gimped and were single yarns of the same weight per m and the same composition	The rate of duty set out in this column that would apply to the goods if they were not gimped and were single yarns of the same weight per m and the same composition
58.07.2	- Braids; woven fabrics of a width not exceeding 30 centimetres, having designs produced by broche threads or yarns; fringes of a kind commonly used on window blinds or carpets and similar fringes	40%	25%
58.07.9	- Other	7½%	Free
58.08	* Tulle and other net fabrics (other than woven, knitted or crocheted fabrics), plain	2½%	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:		
58.09.1	- Lace for attire; lace flouncing; millinery nets; dress nets; veilings	7½%	Free
58.09.9	- Other	2½%	Free
58.10	* Embroidery, in the piece, in strips or in motifs:		
58.10.1	- Without visible background	7½%	Free
58.10.9	- Other	17½%	10%

**Chapter 59—Wadding and Felt; Twine, Cordage, Ropes and Cables;
Special Fabrics; Impregnated and Coated Fabrics; Textile Articles of a
Kind Suitable for Industrial Use**

NOTES

1. In this Chapter, "textile fabric" means—
 - (a) textile fabric falling within an item in Chapters 50 to 57 (inclusive) or item 58.04 or 58.05;
 - (b) braids or trimmings in the piece falling within item 58.07;
 - (c) goods falling within item 58.08 or 58.09; and
 - (d) goods falling within item 60.01.
2. (1)—
 - (a) Subject to the next succeeding paragraph of this sub-note in item 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.
 - (b) The following goods do not fall within item 59.08:—
 - (i) 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;
 - (ii) goods which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 millimetres at a temperature between 15 degrees and 30 degrees Celsius; or
 - (iii) goods in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material.
 - (2) The following goods do not fall within item 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 backcloths 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 item 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 kilograms per square metre; or
 - (ii) weigh more than 1.5 kilograms per square metre and contain more than 50 per centum 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 (3) of note 2 to Chapter 40.
4. The following goods do not fall within item 59.16:—
 - (a) transmission, conveyor or elevator belting of a thickness of less than 3 millimetres;
 - (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) Subject to the next succeeding sub-note of this note, goods which fall within item 59.17 do not fall within any other item in Division XI.
 - (2) Goods that fall within item 59.14, 59.15 or 59.16 do not fall within item 59.17.
 - (3) Subject to the last preceding sub-note, item 59.17 is to be taken to apply only to:

(a) textile goods as follows:—

- (i) textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather, or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant;
- (ii) bolting cloth;
- (iii) straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair;
- (iv) woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft;
- (v) textile fabrics reinforced with metal, of a kind commonly used in machinery or plant;
- (vi) textile fabrics of metallised yarn falling within item 52.01, of a kind commonly used in paper-making or other machinery;
- (vii) cords, braids and the like whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials; and

(b) textile articles being gaskets, washers, polishing discs or other textile articles of a kind commonly used in machinery or plant.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
59.01	* Wadding and articles of wadding; textile flock and dust and mill neps:		
59.01.1	– Wadding	25%	15%
59.01.9	– Other:		
59.01.91	– – Put up for retail sale	7½%	Free
59.01.99	– – Other	Free	Free
59.02	* Felt and articles of felt, whether or not impregnated or coated	25%	15%
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:		
59.03.11	– – As prescribed by by-law	Free	Free
59.03.19	– – Other	15%	15%
59.03.9	– Other	25%	15%
59.04	* Twine, cordage, ropes and cables, plaited or not:		
59.04.1	– Reaper and binder twine being an oiled single ply twine composed of sisal or manila fibres and having a running length of not less than 270 metres and not more than 400 metres per kilogram	17½%	10%
59.04.2	– Of man-made fibres; of cotton	40%	25%
59.04.9	– Other	30%	10%
59.05	* Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope	7½%	Free

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
59.06	* Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics	40%	25%
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	7½%	Free
59.08	* Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials:		
59.08.1	- Goods of cotton or in chief part by weight of cotton (not being a woven fabric containing 20% or more by weight of man-made fibres) impregnated, coated, covered or laminated with polyurethane, with plastic addition exceeding 17 grams per square metre	20%	10%
59.08.2	- Impregnated, coated, covered or laminated with polymers or copolymers of the vinyl chloride type, with plastic addition exceeding 34 grams per square metre	40%, and if the FOB price falls below \$0.72 per m ² , an amount per m ² equal to three-quarters of the difference	30%, and if the FOB price falls below \$0.72 per m ² , an amount per m ² equal to three-quarters of the difference
59.08.3	- Impregnated, coated, covered or laminated with materials other than polymers or copolymers, of the vinyl chloride type, with plastic addition exceeding 17 grams per square metre, not being goods falling within sub-item 59.08.1	40%, or, if higher, the rate of duty set out in this column that would apply to the goods if they were uncoated, uncovered, non-impregnated or non-laminated fabrics of the same width and weight per m ² as the goods and of the same construction and textile fibre composition as the textile fabric in the goods, or, if there are two or more textile fabrics in the goods, as the textile fabric in the goods that gives, or, in the opinion of the	30%, or, if higher, the rate of duty set out in this column that would apply to the goods if they were uncoated, uncovered, non-impregnated or non-laminated fabrics of the same width and weight per m ² as the goods and of the same construction and textile fibre composition as the textile fabric in the goods, or, if there are two or more textile fabrics in the goods, as the textile fabric in the goods that gives, or, in the opinion of the

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
		Minister, gives the goods their essential character	Minister, gives the goods their essential character
59.08.9	- Other	The rate of duty set out in this column that would apply to the goods if they were uncoated, uncovered, non-impregnated or non-laminated fabrics of the same width and weight per m ² as the goods and of the same construction and textile fibre composition as the textile fabric in the goods, or, if there are two or more textile fabrics in the goods, as the textile fabric in the goods that gives, or, in the opinion of the Minister, gives the goods their essential character	The rate of duty set out in this column that would apply to the goods if they were uncoated, uncovered, non-impregnated or non-laminated fabrics of the same width and weight per m ² as the goods and of the same construction and textile fibre composition as the textile fabric in the goods, or, if there are two or more textile fabrics in the goods, as the textile fabric in the goods that gives, or, in the opinion of the Minister, gives the goods their essential character
59.09	* Textile fabrics impregnated or coated with oil or preparations with a basis of drying oil	7½%	Free
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 applied on a textile base, whether or not cut to shape:		
59.10.1	- Having a coating of or partly of artificial plastic material	45%	35%
59.10.9	- Other	35%	25%
59.11	* Rubberised textile fabrics, other than rubberised knitted or crocheted goods:		
59.11.1	- As prescribed by by-law, being fabrics that weigh less than 203 grams per square metre and in which the textile fibres are of cotton	7½%	Free

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
59.11.2	- Tyre cord fabrics	The rate of duty set out in this column that would apply to the goods if they were not rubberised	The rate of duty set out in this column that would apply to the goods if they were not rubberised
59.11.9	- Other	55%	45%
59.12	* Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like:		
59.12.1	- Coated with glass beads (ballotini); coated or impregnated with starch, of a kind used solely or principally in the manufacture of window blinds	25%	15%
59.12.9	- Other	The rate of duty set out in this column that would apply to the goods if they were uncoated, non-impregnated fabrics of the same width and weight per m ² as the goods and of the same construction and textile fibre composition as the textile fabric in the goods, or, if there are two or more textile fabrics in the goods, as the textile fabric in the goods that gives, or, in the opinion of the Minister, gives the goods their essential character	The rate of duty set out in this column that would apply to the goods if they were uncoated, non-impregnated fabrics of the same width and weight per m ² as the goods and of the same construction and textile fibre composition as the textile fabric in the goods, or, if there are two or more textile fabrics in the goods, as the textile fabric in the goods that gives, or, in the opinion of the Minister, gives the goods their essential character
59.13	* Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads:		
59.13.1	- Having a width or flattened width, in the case of tubular fabrics, not exceeding 51 millimetres	45%	45%
59.13.2	- Having a width or flattened width, in the case of tubular fabrics, exceeding 51 millimetres and not exceeding 153 millimetres	45%	30%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
59.13.9	- Other	20%	10%
59.14	* Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles	35%	25%
59.15	* Textile hosepipe and similar tubing, with or without lining, armour or accessories of other materials:		
59.15.1	- With a lining or coating of rubber or artificial plastic materials	7½%	Free
59.15.9	- Other	35%	25%
59.16	* Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material	40%	30%
59.17	* Textile fabrics and textile articles, of a kind commonly used in machinery or plant:		
59.17.1	- Articles; textile fabrics of a kind specified in subparagraph (iv) of paragraph (a) of sub-note (3) of note 5 to this Chapter	25%	15%
59.17.2	- Fabrics:		
59.17.2.1	- - Bolting cloth, wholly of silk	Free	Free
59.17.2.9	- - Other	The rate of duty set out in this column that, but for this item, would apply to the goods	The rate of duty set out in this column that, but for this item, would apply to the goods

Chapter 60—Knitted and Crocheted Goods

NOTES

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

- (a) crochet lace falling within item 58.09;
- (b) knitted or crocheted goods falling within an item in Chapter 59;
- (c) goods falling within item 61.09;
- (d) goods falling within item 63.01;
- (e) orthopaedic appliances, surgical belts, trusses and the like falling within item 90.19.

2. (1) A reference in item 60.02, 60.03, 60.04, 60.05 or 60.06 to goods of a particular kind shall be read as including a reference to parts for goods of that kind.

* * * * *

(3) For the purposes of items 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;
- (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 item 60.06, knitted or crocheted articles shall not be deemed to be elastic articles by reason only of their containing rubber thread or elastic forming simply a supporting band.

4. Goods of a kind used in apparel, as furnishings or the like shall not be deemed not to fall within an item in 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.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
60.01	* Knitted or crocheted fabric, not elastic or rubberised:		
60.01.1	– Pile fabrics resembling terry towelling or similar terry fabric	55%; or, if higher, \$1.08 per m ² , less 55%	17½%; or, if higher, \$1.08 per m ² , less 92½%
60.01.2	– Elastomeric fabrics:		
60.01.21	– – Having a width or flattened width, in the case of tubular fabrics, not exceeding 15.24 centimetres	45%	30%
60.01.29	– – Other	20%	10%
60.01.9	– – Other:		
60.01.91	– – Net fabrics and fabrics resembling lace, wholly or partly of man-made fibres, not containing wool or containing less than 20% by weight of wool, not being fabrics suitable for apparel	30%	30%
60.01.99	– – Other	30%	20%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
60.02	* Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberised:		
60.02.1	- Of a kind worn solely or principally by industrial workers or by golfers; dress type	12½%	Free
60.02.9	- Other	37½%, or, if higher, \$0.30 per doz pairs	17½%, or, if higher, \$0.15 per doz pairs
60.03	* Stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic or rubberised:		
60.03.1	- Women's and girls' stockings, including stockings worn below the knee	35%, or, if higher, \$2.80 per doz pairs	17½%, or, if higher, \$0.80 per doz pairs
60.03.2	- Children's three-quarter hose, including children's three-quarter golf hose; women's and girls' sports socks, not being goods falling within the last preceding sub-item	40%, or, if higher, \$1.30 per doz pairs	22½%, or, if higher, \$0.30 per doz pairs
60.03.3	- Children's socks, not being goods falling within a preceding sub-item of this item	30%, or, if higher, \$1.20 per doz pairs	12½%, or, if higher, \$0.20 per doz pairs
60.03.4	- Men's half hose	37½%, or, if higher, \$1.40 per doz pairs	20%, or, if higher, \$0.40 per doz pairs
60.03.9	- Other	45%	27½%
60.04	* Undergarments, knitted or crocheted, not elastic or rubberised:		
60.04.1	- Men's and boys' shirts, being goods that are entered for home consumption on and after 1 July 1974	45%	20%
60.04.2	- Pyjamas and other nightwear	57½%, or, if higher, \$1.90 per doz	22½%
60.04.3	- Babies' napkins	\$0.54 per m²	\$0.54 per m², less 27½%
60.04.4	- Tights	52½%	22½%
60.04.5	- Other undergarments:		
60.04.6	- Men's and boys' shirts, being goods that are entered for home consumption on or before 30 June 1974:		
60.04.61	- - As prescribed by by-law	To and including 31 December 1973—45%, or, if higher, \$2.86 per kg From and including 1 January 1974—45%	To and including 31 December 1973—20%; or, if higher, \$2.86 per kg, less 25% From and including 1 January 1974—20%

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
60.04.69	- - Other	To and including 31 December 1973—\$9.86 per kg; or, if higher, \$7.00 per kg and 45% From and including 1 January 1974—\$7.00 per kg and 45%	To and including 31 December 1973—\$9.86 per kg, less 25%; or, if higher, \$7.00 per kg and 20% From and including 1 January 1974—\$7.00 per kg, and 20%
60.04.51	- - Wholly or partly of wool, silk or man-made fibres	47½%; or, if higher, \$0.35 each, and 27½%	27½%; or, if higher, \$0.15 each, and 12½%
60.04.59	- - Other	47½%; or, if higher, \$0.175 each, and 27½%	27½%; or, if higher, \$0.075 each, and 12½%
60.04.9	- Other, that is to say parts for, and fabric shaped for making, goods falling within another sub-item of this item	52½%	22½%
60.05	* Outer garments and other articles, knitted or crocheted, not elastic or rubberised:		
60.05.1	- Coats, jumpers, cardigans, sweaters, blouses, shirts and the like, being goods that are entered for home consumption on or before 30 June 1974:		
60.05.11	- - As prescribed by by-law	To and including 31 December 1973—45%, or, if higher, \$2.86 per kg From and including 1 January 1974—45%	To and including 31 December 1973—20%; or, if higher, \$2.86 per kg, less 25% From and including 1 January 1974—20%
60.05.19	- - Other	To and including 31 December 1973—\$9.86 per kg; or, if higher, \$7.00 per kg and 45% From and including 1 January 1974—\$7.00 per kg and 45%	To and including 31 December 1973—\$9.86 per kg, less 25%; or, if higher, \$7.00 per kg and 20% From and including 1 January 1974—\$7.00 per kg and 20%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
60.05.2	- Articles of apparel not being goods falling within sub-item 60.05.1	To and including 31 December 1973—45%, or, if higher, \$2.86 per kg From and including 1 January 1974—45%	To and including 31 December 1973—27½%; or, if higher, \$2.86 per kg less 17½% From and including 1 January 1974—27½%
60.05.3	- Towels	55%; or, if higher, \$1.08 per m ² , less 55%	17½%; or, if higher, \$1.08 per m ² , less 92½%
60.05.9	- Other	32½%	20%
60.06	* Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):		
60.06.1	- Elastic fabric having a width or flattened width, in the case of tubular fabrics, not exceeding 15.24 centimetres	45%	30%
60.06.2	- Elastic fabric, not being goods falling within the last preceding sub-item	20%	10%
60.06.9	- Other	30%	20%

Chapter 61—Articles of Apparel and Clothing Accessories of Textile Fabric, other than Knitted or Crocheted Goods

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 item 58.07, tulle and other net fabrics and lace); or
 - (b) fabric of metal thread.
- (2) Goods made of knitted or crocheted material do not fall within an item in this Chapter, other than item 61.09.
2. The following goods do not fall within this Chapter:—
 - (a) goods falling within item 63.01;
 - (b) orthopaedic appliances, surgical belts, trusses and the like falling within item 90.19.
3. (1) Goods do not fall within item 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 item 61.02.
- (3) Undergarments that are not designed for use exclusively as men's or boys' garments fall within item 61.04.
- (4) In items 61.01 to 61.04 (inclusive), 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.
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 centimetres.
- (2) In item 61.06, "shawls, scarves, mufflers, mantillas, veils and the like" includes handkerchiefs of which any side exceeds 60 centimetres.
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 item 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.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
61.01	* Men's and boys' outer garments:		
61.01.1	- Overcoats and suits	57½%; or, if higher, 40%, and \$2.50 each	22½%; or, if higher, 12½%, and \$1 each
61.01.2	- Coats:		
61.01.21	- - With chest measurement of 86 centimetres and over	57½%; or, if higher, 40%, and \$1.50 each	22½%; or, if higher, 12½%, and \$0.60 each

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
61.01.29	- - Other	65%; or, if higher, 45%, and \$1.30 each	30%; or, if higher, 17½%, and \$0.55 each
61.01.3	- Vests	57½%; or, if higher, 40%, and \$0.50 each	22½%; or, if higher, 12½%, and \$0.20 each
61.01.4	- Trousers or knickers	57½%; or, if higher, 40%, and \$0.85 each	22½%; or, if higher, 12½%, and \$0.35 each
61.01.5	- Dressing gowns, kimonos and bath gowns	62½%, or, if higher, \$0.425 each	27½%
61.01.6	- Other garments	52½%	22½%
61.02	* Women's, girls' and infants' outer garments:		
61.02.1	- Costumes, dresses or robes, not including— (a) dresses or robes for infants in arms; or (b) goods 56 centimetres or less in length:		
61.02.11	- - Wholly or partly of wool	45%; or, if higher, 27½%, and \$1.25 each	27½%; or, if higher, 12½%, and \$0.75 each
61.02.12	- - Wholly or partly of silk or wholly or partly of man-made fibres, but not containing wool	47½%; or, if higher, 27½%, and \$1 each	27½%; or, if higher, 12½%, and \$0.60 each
61.02.19	- - Other	52½%; or, if higher, 32½%, and \$0.60 each	30%; or, if higher, 17½%, and \$0.30 each
61.02.2	- Coats:		
61.02.21	- - Measuring 1.07 metres or less from collar seam to foot of coat:		
61.02.211	- - - Wholly or partly of wool	57½%; or, if higher, 40%, and \$1.30 each	22½%; or, if higher, 12½%, and \$0.45 each
61.02.212	- - - Wholly or partly of silk or wholly or partly of man-made fibres, but not containing wool	65%; or, if higher, 45%, and \$1 each	30%; or, if higher, 17½%, and \$0.30 each
61.02.219	- - - Other	65%; or, if higher, 45%, and \$0.60 each	30%; or, if higher, 17½%, and \$0.20 each
61.02.29	- - Other:		
61.02.291	- - - Wholly or partly of wool	57½%; or, if higher, 40%, and \$2 each	22½%; or, if higher, 12½%, and \$0.65 each
61.02.292	- - - Wholly or partly of silk or wholly or partly of man-made fibres, but not containing wool	65%; or, if higher, 45%, and \$1.70 each	30%; or, if higher, 17½%, and \$0.50 each
61.02.299	- - - Other	65%; or, if higher, 45%, and \$1.30 each	30%; or, if higher, 17½%, and \$0.40 each

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
61.02.3	- Blouses or skirts	65%; or, if higher, 45%, and \$0.80 each	30%; or, if higher, 17½%, and \$0.35 each
61.02.4	- Dressing gowns, kimonos and bath gowns	62½%, or, if higher, \$0.425 each	27½%
61.02.5	- Trousers	57½%; or, if higher, 40%, and \$0.85 each	22½%; or, if higher, 12½%, and \$0.30 each
61.02.6	- Other garments	52½%	22½%
61.03	* Men's and boys' undergarments, including collars, shirt fronts and cuffs:		
61.03.1	- Shirts (not being nightwear) and shirt fronts with or without collars, being goods that are entered for home consumption on and after 1 July 1974	40%	20%
61.03.11	- - Shirts that— (a) are made from fabrics consisting of a mixture of cotton fibres and 20% or more by weight of man-made fibres; and (b) have a value less than \$25.22 per dozen	\$14.50 per doz; or, if higher, \$16.07 per doz, less 57½%	\$14.50 per doz, less 35%
61.03.19	- - Other	57½%, or, if higher, \$1.57 per doz	22½%
61.03.2	- Pyjamas and other nightwear	57½%, or, if higher, \$1.90 per doz	22½%
61.03.3	- Under shorts, under vests and the like	62½%, or, if higher, \$0.10 each	27½%
61.03.4	- Other undergarments, including collars and cuffs	62½%	27½%
61.03.5	- Shirts (not being nightwear) and shirt fronts with or without collars, being goods that are entered for home consumption on or before 30 June 1974:		
61.03.51	- - As prescribed by by-law	To and including 31 December 1973—40% and \$1.50 per doz From and including 1 January 1974—40%	To and including 31 December 1973—20% and \$1.50 per doz From and including 1 January 1974—20%
61.03.59	- - Other	To and including 31 December 1973—40% and \$1.50 per doz and \$7.00 per kg	To and including 31 December 1973—20% and \$1.50 per doz and \$7.00 per kg

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
		From and including 1 January 1974—40% and \$7.00 per kg	From and including 1 January 1974—20% and \$7.00 per kg
61.04	* Women's, girls' and infants' undergarments:		
61.04.1	– Pyjamas and other nightwear; babies' napkins:		
61.04.11	– – Babies' napkins of terry towelling or similar terry fabric	\$0.54 per m ²	\$0.54 per m ² , less 27½%
61.04.19	– – Other	57½%	22½%
61.04.21	– – Wholly or partly of wool	65%; or, if higher, 45%, and \$1.10 each	30%; or, if higher, 17½%, and \$0.35 each
61.04.22	– – Wholly or partly of silk or wholly or partly of man-made fibres, but not containing wool	65%; or, if higher, 45%, and \$0.80 each	30%; or, if higher, 17½%, and \$0.20 each
61.04.29	– – Other	65%; or, if higher, 45%, and \$0.40 each	30%; or, if higher, 17½%, and \$0.10 each
61.04.3	– Other undergarments	62½%, or, if higher, \$0.10 each	27½%
61.05	* Handkerchiefs	35%	20%
61.06	* Shawls, scarves, mufflers, mantillas, veils and the like	52½%	22½%
61.07	* Ties, bow ties and cravats	50%, or, if higher, \$0.45 per doz	22½%, or, if higher, \$0.225 per doz
61.08	* Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments:		
61.08.1	– Rosettes, bows, ruches, frills, ruffles and the like	12½%	Free
61.08.9	– Other	52½%	27½%
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:		
61.09.1	– Corsets (including combined garments of which corsets form a part), corset-belts and the like	37½%	17½%
61.09.2	– Other garments	52½%	22½%
61.10	* Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:		
61.10.1	– Gloves, mittens and mitts, dress type or of a kind worn solely or principally by industrial workers or by golfers	12½%	Free

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
61.10.9	- Other	47½%; or, if higher, 10%, and \$0.30 per doz pairs	22½%; or, if higher, 5%, and \$0.15 per doz pairs
61.11	* Made up accessories for articles of apparel:		
61.11.1	- Adjustable shoulder straps of a kind used for female underclothing	65%	45%
61.11.9	- Other	40%	25%

Chapter 62—Other Made Up Textile Articles

NOTES

1. Goods do not fall within an item in 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 item 58.07.
2. The following goods do not fall within this Chapter:—
 - (a) knitted or crocheted goods;
 - (b) goods falling within an item in Chapter 58, 59 or 61;
 - (c) goods falling within item 63.01.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
62.01	* Travelling rugs and blankets:		
62.01.1	– Wholly of cotton or wholly of viscose fibre, having a weight of 339 grams or more per square metre	7½%	Free
62.01.9	– Of other materials	35%	20%
62.02	* Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:		
62.02.1	– Bed sheets, pillow cases, bolster cases, including sets thereof; curtains and blinds	55%	45%
62.02.2	– Marcella, honeycomb, alhambra, grecian and dimity bedspreads; printed bedspreads wholly of cotton, not less than 2.04 metres in length and not less than 1.53 metres in width	7½%	Free
62.02.3	– Face washers	\$0.54 per m ²	\$0.54 per m ² , less 27½%
62.02.4	– Towels of fabrics of huckaback or honeycomb weave, not being face washers	27½%	17½%
62.02.5	– Towels, not being goods falling within a preceding sub-item of this item and not being of terry towel- ling or similar terry fabrics, as follows:— (a) tea towels; (b) guest towels having an area not less than 1550 square centimetres	7½%	Free
62.02.6	– Towels, not being goods falling within a preceding sub-item of this item	55%; or, if higher, \$1.08 per m ² , less 55%	17½%; or, if higher, \$1.08 per m ² , less 92½%
62.02.9	– Other	35%	20%
62.03	* Sacks and bags, of a kind used for the packing of goods:		
62.03.1	– Of jute, having a length not less than 1.02 metres, a width not less than 56 centimetres and a weight of not less than 1.67 kilograms per square metre of area, calculated by reference to the length and width of the sack or bag in the flattened state; wool-packs	Free	Free

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
62.03.2	- Of jute, not being goods falling within the last preceding sub-item	10%	10%
62.03.9	- Of other materials	30%	20%
62.04	* Tarpaulins, sails, awnings, sunblinds, tents and camping goods	40%	30%
62.05	* Other made up textile articles (including dress patterns)	40%	25%

Chapter 63—Old Clothing and Other Textile Articles; Rags

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
63.01	* Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than goods falling within item 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	52½%	22½%
63.02	* Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	Free	Free

DIVISION XII

**FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES,
WHIPS, RIDING-CROPS, AND PARTS THEREFOR;
PREPARED FEATHERS AND ARTICLES MADE
THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF
HUMAN HAIR; FANS**

Chapter 64—Footwear, Gaiters and the Like; Parts for Such Articles

NOTES

1. The following goods do not fall within this Chapter:—
 - (a) footwear, without applied soles, that—
 - (i) are made of knitted, crocheted or other textile fabric and fall within item 60.03; or
 - (ii) are made of other textile fabric (except felt or bonded fibre or similar bonded yarn fabric) and fall within item 62.05;
 - (b) old footwear falling within item 63.01;
 - (c) goods made of asbestos and falling within item 68.13;
 - (d) orthopaedic footwear and other orthopaedic appliances, and parts therefor, falling within item 90.19;
 - (e) goods falling within an item in Chapter 97.
2. In items 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) goods falling within item 98.01.
3. In item 64.01, “rubber or artificial plastic material” includes any textile fabric coated or covered externally with rubber or an artificial plastic material or with both rubber and an artificial plastic material.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
64.01	* Footwear with outer soles and uppers of rubber or artificial plastic material:		
64.01.1	– Ski boots; footwear of a kind used solely or principally in conjunction with diving dress being footwear of expanded rubber	7½%	Free
64.01.2	– Thong sandals entered for home consumption on or before 30 June 1975	To and including 30 June 1973—45%, or, if higher, \$0.18 per pair	To and including 30 June 1973—25%; or, if higher, \$0.18 per pair, less 20%
		From and including 1 July 1973—45%, or, if higher, \$0.10 per pair	From and including 1 July 1973—25%; or, if higher, \$0.10 per pair, less 20%

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
64.01.3	- Goloshes entered for home consumption on or before 30 June 1975	To and including 30 June 1973—45%, or, if higher, \$0.45 per pair	To and including 30 June 1973—30%; or, if higher, \$0.45 per pair, less 12½%
		From and including 1 July 1973—45%, or, if higher, \$0.30 per pair	From and including 1 July 1973—30%; or, if higher, \$0.30 per pair, less 12½%
64.01.4	- Other footwear entered for home consumption on or before 30 June 1975	To and including 30 June 1973—45%, or, if higher, \$0.45 per pair	To and including 30 June 1973—25%; or, if higher, \$0.45 per pair, less 12½%
		From and including 1 July 1973—45%, or, if higher, \$0.30 per pair	From and including 1 July 1973—25%; or, if higher, \$0.30 per pair, less 12½%
64.01.9	- Other:		
64.01.91	- - Goloshes	45%	30%
64.01.99	- - Other	45%	25%
64.02	* Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within item 64.01) with outer soles of rubber or artificial plastic material:		
64.02.1	- Ski boots	7½%	Free
64.02.2	- Sand boots and shoes entered for home consumption on or before 30 June 1975	To and including 30 June 1973—45%, or, if higher, \$0.45 per pair	To and including 30 June 1973—30%; or, if higher, \$0.45 per pair, less 12½%
		From and including 1 July 1973—45%, or, if higher, \$0.30 per pair	From and including 1 July 1973—30%; or, if higher, \$0.30 per pair, less 12½%

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
64.02.3	- Other footwear, not being footwear with uppers of leather or ski boots, entered for home consumption on or before 30 June 1975	To and including 30 June 1973—45%, or, if higher, \$0.45 per pair	To and including 30 June 1973—25%; or, if higher, \$0.45 per pair, less 12½%
		From and including 1 July 1973—45%, or, if higher, \$0.30 per pair	From and including 1 July 1973—25%; or, if higher, \$0.30 per pair, less 12½%
64.02.9	- Other:		
64.02.91	- - Sand boots and shoes	45%	30%
64.02.99	- - Other	45%	25%
64.03	* Footwear with outer soles of wood or cork:		
64.03.1	- Ski boots	7½%	Free
64.03.9	- Other	45%	25%
64.04	* Footwear with outer soles of other materials:		
64.04.1	- Ski boots	7½%	Free
64.04.9	- Other	45%	25%
64.05	* Parts for footwear (including uppers, in-soles and screw-on heels) of any material other than metal:		
64.05.1	- Outer soles and thongs, of rubber or artificial plastic material or combinations thereof, of a kind suitable for use in thong sandals, entered for home consumption on or before 30 June 1975:		
64.05.11	- - Thongs	To and including 30 June 1973—45%, or, if higher, \$0.03 each	To and including 30 June 1973—25%; or, if higher, \$0.03 each, less 20%
		From and including 1 July 1973—45%, or, if higher, \$0.02 each	From and including 1 July 1973—25%; or, if higher, \$0.02 each, less 20%
64.05.12	- - Soles	To and including 30 June 1973—45%, or, if higher, \$0.06 each	To and including 30 June 1973—25%; or, if higher, \$0.06 each, less 20%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
		From and including 1 July 1973—45%, or, if higher, \$0.04 each	From and including 1 July 1973—25%; or, if higher, \$0.04 each, less 20%
64.05.9	– Other	45%	25%
64.06	* Gaiters, spats, leggings, puttees, cricket pads, shin- guards and similar articles, and parts therefor	55%	17½%

Chapter 65—Headgear and Parts therefor

NOTES

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

- (a) old headgear falling within item 63.01;
- (b) hair nets that—
 - (i) are made of human hair; and
 - (ii) fall within item 67.04;
- (c) asbestos headgear falling within item 68.13;
- (d) goods falling within an item in 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 item 65.02.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
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:		
65.01.1	– Of fur or hair felt	35%, or, if higher, \$3 per doz	22½%, or, if higher, \$1.80 per doz
65.01.9	– Other	40%, or, if higher, \$1.50 per doz	22½%, or, if higher, \$0.50 per doz
65.02	* Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims:		
65.02.1	– Of a kind known as beachwear, plaited, woven or sewn from more than one kind of material, or ornamented in any way other than by mere change of colour	40%, or, if higher, \$4.50 per doz	22½%, or, if higher, \$2.50 per doz
65.02.2	– Made from braid or similar material sewn with a visible stitch, not being goods falling within the last preceding sub-item	32½%, or, if higher, \$1.80 per doz	22½%, or, if higher, \$1.20 per doz
65.02.9	– Other	35%	22½%
65.03	* Felt hats and other felt headgear, being headgear made from felt hoods and plateaux falling within item 65.01, whether or not lined or trimmed	40%, or, if higher, \$4.50 per doz	22½%, or, if higher, \$2.50 per doz
65.04	* Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed	40%, or, if higher, \$4.50 per doz	22½%, or, if higher, \$2.50 per doz
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	– Hair nets of imitation hair	22½%	10%
65.05.2	– Hats; caps designed exclusively for female wear; berets; bonnets	40%, or, if higher, \$4.50 per doz	22½%, or, if higher, \$2.50 per doz
65.05.9	– Other:		

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
65.05.91	- - Caps	22½%, and \$1.57 per doz	12½%, and \$1 per doz
65.05.99	- - Other	52½%	22½%
65.06	* Other headgear, whether or not lined or trimmed:		
65.06.1	- Bathing or shower headgear; firemen's headgear; miners' hats; safety headgear; headgear of a kind used solely or principally in conjunction with diving dress	7½%	Free
65.06.2	- Of furskin or of sheet paper or sheet paperboard, not being goods falling within the last preceding sub-item	65%	40%
65.06.9	- Other	40%, or, if higher, \$4.50 per doz	22½%, or, if higher, \$2.50 per doz
65.07	* Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear:		
65.07.1	- Linings	52½%	22½%
65.07.9	- Other	40%	17½%

Chapter 66—Umbrellas, Sunshades, Walking-sticks, Whips, Riding-crops, and Parts therefor

NOTES

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

- (a) measure walking-sticks and the like falling within item 90.16;
- (b) firearm-sticks, sword-sticks, loaded walking-sticks and the like falling within an item in Chapter 93;
- (c) goods falling within an item in Chapter 97.

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 item 66.03.

(2) Goods referred to in the last preceding sub-note that are imported with, but not fitted to, other goods falling within item 66.01 or 66.02 shall, for the purposes of this Schedule, be deemed not to form part of those other goods.

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
66.01	* Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas):		
66.01.1	– Of a kind ordinarily held in the hand or of a kind carried on the person as personal effects	40%, and \$0.30 each	7½%, and \$0.30 each
66.01.9	– Other	47½%	27½%
66.02	* Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	40%	17½%
66.03	* Parts, fittings, trimmings and accessories for goods falling within item 66.01 or 66.02	47½%	20%

Chapter 67—Prepared Feathers and Down and Articles made of Feathers or of Down; Artificial Flowers; Articles of Human Hair; Fans

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 item 59.17;
- (b) floral motifs of lace, of embroidery or of other textile fabric, being motifs that fall within an item in Division XI;
- (c) goods falling within an item in Chapter 64;
- (d) goods falling within an item in Chapter 65;
- (e) goods falling within item 96.04, 96.05 or 96.06;
- (f) goods falling within an item in Chapter 97.

2. The following goods do not fall within item 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 item 67.02;
- (d) fans.

3. The following goods do not fall within item 67.02:—

- (a) glassware;
- (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.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
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 item 05.07 and worked quills and scapes)	27½%	15%
67.02	* Artificial flowers, foliage or fruit and parts therefor; goods made of artificial flowers, foliage or fruit	Free	Free
67.03	* Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like	32½%	12½%
67.04	* Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other goods made of human hair (including hair nets):		
67.04.1	– Wigs, transformations and fringes, including scalps or patches	22½%, or, if higher, \$1.20 each	12½%, or, if higher, \$0.75 each
67.04.2	– Switches	22½%, or, if higher, \$0.60 each	12½%, or, if higher, \$0.375 each
67.04.3	– Hair nets	22½%	10%
67.04.9	– Other	32½%	12½%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
67.05	* Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material	45%	27½%

DIVISION XIII

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

Chapter 68—Articles of Stone, of Plaster, of Cement, of Asbestos, of Mica and of Similar Materials

NOTES

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

- (a) goods falling within an item in Chapter 25;
- (b) coated or impregnated paper falling within item 48.07;
- (c) coated or impregnated textile fabric falling within an item in Chapter 59;
- (d) goods falling within an item in Chapter 71;
- (e) goods falling within an item in Chapter 82;
- (f) lithographic stones falling within item 84.34;
- (g) goods falling within item 85.25 or 85.26;
- (h) dental burrs falling within item 90.17;
- (i) goods falling within an item in Chapter 91;
- (j) goods falling within item 95.07;
- (k) goods falling within an item in Chapter 97;
- (l) goods falling within item 98.01, 98.05 or 98.06;
- (m) goods falling within an item in Chapter 99.

2. In item 68.02, "monumental or building stone" includes stone of a variety referred to in item 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 item 70.20, fall within item 68.07.

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
68.01	* Road and paving setts, curbs and flagstones, of natural stone (except slate)	45%	30%
68.02	* Worked monumental or building stone, and goods made thereof (including mosaic cubes), other than goods falling within item 68.01 or within an item in Chapter 69:		
68.02.1	- Blocks, sheets or slabs, not polished on any face, edge or end, of marble; smoking requisites of marble	27½%	20%
68.02.2	- Blocks, sheets or slabs, not being goods falling within the last preceding sub-item, not polished on any face, edge or end; blocks, sheets or slabs, polished on any face, edge or end, in sizes the maximum transverse measurement of which does not exceed 660 millimetres and, in addition, being of a thickness not exceeding 38 millimetres; smoking requisites not being goods falling within the last preceding sub-item; monumental and other statuary figures; figures of a kind ordinarily used as ornaments in the household	35%	17½%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
68.02.3	- Goods of marble, not being goods falling within a preceding sub-item of this item	45%	30%
68.02.9	- Other	57½%	32½%
68.03	* Worked slate and goods made of slate, including goods made of agglomerated slate	35%	20%
68.04	* 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	22½%	10%
68.05	* Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives or of pottery	12½%	Free
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	30%	17½%
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 item 68.12 or 68.13 or within an item in Chapter 69	40%	20%
68.08	* Goods made of asphalt, of petroleum bitumen, of coal tar pitch or of similar material	40%	20%
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	30%	12½%
68.10	* Goods made of plastering material	32½%	12½%
68.11	* Goods made of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	30%	12½%
68.12	* Goods made of asbestos-cement, of cellulose fibre-cement or the like	30%	12½%
68.13	* Fabricated asbestos and goods made thereof, whether reinforced or not, other than goods falling within item 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	- Fabricated asbestos; yarn; woven, plaited or knitted fabric, unproofed, not cut to shape; gloves, mittens and mitts; millboards	7½%	Free
68.13.9	- Other	32½%	12½%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
68.14	* Friction material (that is to say, 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:		
68.14.1	- Segments, discs, washers and the like, for use as original components in the assembly or manufacture of vehicles of a kind falling within sub-item 87.01.1, 87.02.1, 87.03.9 or paragraph 87.14.11	35%	27½%
68.14.9	- Other	37½%	Free
68.15	* Worked mica and goods made of mica, including bonded mica splittings on a support of paper or fabric	27½%	12½%
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	- Refractory bricks, blocks, tiles and similar refractory constructional goods	20%	10%
68.16.2	- Goods made of graphite, carbon or peat	Free	Free
68.16.9	- Other	40%	20%

Chapter 69—Ceramic Products

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 included in items 69.04 to 69.14 (inclusive).

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

- (a) goods falling within an item in Chapter 71;
- (b) cermets falling within item 81.04;
- (c) goods falling within item 85.25 or 85.26;
- (d) artificial teeth falling within item 90.19;
- (e) goods falling within an item in Chapter 91;
- (f) goods falling within an item in Chapter 97;
- (g) goods falling within an item in Chapter 98;
- (h) goods falling within an item in Chapter 99.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
SUB-CHAPTER I			
HEAT-INSULATING AND REFRACTORY GOODS			
69.01	* Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (including kieselguhr, tripolite or diatomite)	20%	10%
69.02	* Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within item 69.01	20%	10%
69.03	* Other refractory goods (including retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within item 69.01	20%	10%
SUB-CHAPTER II			
OTHER CERAMIC PRODUCTS			
69.04	* Building bricks (including flooring blocks, support or filler tiles and the like)	22½%	Free
69.05	* Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	40%	17½%
69.06	* Piping, conduits and guttering (including angles, bends and similar fittings)	40%	17½%
69.07	* Unglazed setts, flags and paving, hearth and wall tiles:		
69.07.1	– Having a surface area of less than 6450 square millimetres	Free	Free
69.07.9	– Other	35%	25%
69.08	* Glazed setts, flags and paving, hearth and wall tiles:		
69.08.1	– Having a surface area of less than 6450 square millimetres	Free	Free

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
69.08.9	- Other	35%	35%
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	- Laboratory wares other than combustion boats and balls for ball mills; spurs, stilts and thimbles; zinc refining retorts; pots, jars and similar goods of a kind commonly used for the conveyance or packing of goods	7½%	Free
69.09.9	- Other	40%	17½%
69.10	* Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	42½%	12½%
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)	30%	20%
69.12	* Tableware and other goods of a kind commonly used for domestic or toilet purposes, of pottery other than porcelain or china	30%	20%
69.13	* Statuettes and other ornaments, and articles of personal adornment; articles of furniture:		
69.13.1	- Monumental and other statuary figures; figures of a kind ordinarily used as ornaments in the household; articles, including lamp bases without electrical fittings, of porcelain, biscuit porcelain, china or parian	32½%	12½%
69.13.2	- Articles of personal adornment; ornaments including ornamental articles of furniture, but not including vases, jardinieres and like bowls or containers; lamps, and lamp bases with electrical fittings	45%	27½%
69.13.9	- Other	40%	17½%
69.14	* Other ceramic products:		
69.14.1	- Bottles, jars and similar articles	12½%	Free
69.14.9	- Other	40%	17½%

Chapter 70—Glass and Glassware

NOTES

1. The following goods do not fall within this Chapter:—
 - (a) ceramic enamels falling within item 32.08;
 - (b) goods falling within an item in Chapter 71;
 - (c) goods falling within item 85.25 or 85.26;
 - (d) goods falling within an item in Chapter 90;
 - (e) goods falling within an item in Chapter 97, other than glass eyes without mechanisms for dolls or for other goods that fall within an item in Chapter 97;
 - (f) goods falling within an item in Chapter 98.
2. In this Schedule, “glass” includes fused quartz and fused silica.
3. (1) In item 70.20, “wool” means—
 - (a) mineral wools having a silica (SiO_2) content of 60 per centum or more by weight of the total; or
 - (b) other mineral wools, containing silica (SiO_2), having—
 - (i) an alkaline oxide content (that is to say a potassium oxide (K_2O) content, a sodium oxide (Na_2O) content or a potassium oxide and sodium oxide content) of not less than 5 per centum calculated by reference to the total weight of the goods; or
 - (ii) a boric oxide (B_2O_3) content of not less than 2 per centum calculated by reference to the total weight of the goods.
- (2) Mineral wools not specified in the last preceding sub-note of this note fall within item 68.07.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
70.01	* Waste glass (that is to say, cullet); glass in the mass (other than optical glass)	27½%	12½%
70.02	* Glass of the variety known as enamel glass, in the mass, rods and tubes	27½%	12½%
70.03	* Glass in balls, rods and tubes, unworked (not being optical glass):		
70.03.1	– Of fused quartz or fused silica	7½%	Free
70.03.9	– Other	27½%	12½%
70.04	* Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangular shapes:		
70.04.1	– Figured rolled, cathedral, milled rolled or rough cast glass, whether or not flashed or wired	27½%, or, if higher, \$0.18 per m ²	17½%, or, if higher, \$0.09 per m ²
70.04.9	– Other	27½%	12½%
70.05	* Unworked drawn or blown glass (including flashed glass), in rectangular shapes:		
70.05.1	– Clear glass	17½%	17½%, less \$0.016 per m ²
70.05.9	– Other	27½%	12½%

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
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	- X-ray protective glass	7½%	Free
70.06.9	- Other:		
70.06.91	- - Float glass less than 4.76 millimetres in thickness	17½%	17½%, less \$0.016 per m²
70.06.99	- - Other:		
70.06.991	- - - In sheets not exceeding 2.33 square metres	\$0.08 per m²	Free
70.06.999	- - - Other	\$0.16 per m²	\$0.11 per m²
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:		
70.07.1	- Flat drawn clear glass, cut to shape other than a rectangular shape but not otherwise worked; float glass less than 4.76 millimetres in thickness, cut to shape other than a rectangular shape but not otherwise worked	17½%	17½%, less \$0.016 per m²
70.07.2	- Figured rolled, cathedral, milled rolled or rough cast glass, whether or not flashed or wired	27½%, or, if higher, \$0.183 per m²	17½%, or, if higher, \$0.086 per m²
70.07.3	- Stained glass windows for installation in churches or public institutions	22½%	7½%
70.07.9	- Other:		
70.07.91	- - Glass, surface ground or polished, whether or not flashed or wired, cut to shape other than a rectangular shape but not otherwise worked:		
70.07.911	- - - In sheets not exceeding 2.33 square metres	\$0.08 per m²	Free
70.07.919	- - - Other	\$0.16 per m²	\$0.11 per m²
70.07.99	- - Other	25%	12½%
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	37½%	27½%
70.08.9	- Other	25%	12½%
70.09	* Glass mirrors (including rear-view mirrors), whether or not framed or backed:		
70.09.1	- Rear-view mirrors:		
70.09.11	- - Not being of a kind used on vehicles of a kind falling within item 87.02	22½%	Free

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
70.09.19	- - Other	37½%	27½%
70.09.2	- Vanity mirrors, with handles	45%	27½%
70.09.9	- Other:		
70.09.91	- - Unframed and not backed; framed with metal	25%	12½%
70.09.99	- - Other	42½%	17½%
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	- Syphon vases with or without heads	17½%	Free
70.10.2	- Stoppers and other closures	47½%	22½%
70.10.9	- Other	7½%	Free
70.11	* Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like:		
70.11.1	- For cathode ray tubes as used in television receivers	15%	Free
70.11.9	- Other	7½%	Free
70.12	* Glass inners for vacuum flasks or for other vacuum vessels	45%	22½%
70.13	* Glassware not falling within item 70.19 of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses:		
70.13.1	- Heat resisting glassware of a kind commonly used for cooking purposes	60%	50%
70.13.2	- Statuary figures; figures of a kind ordinarily used as ornaments in the household	32½%	12½%
70.13.3	- Syphon vases with or without heads	17½%	Free
70.13.9	- Other:		
70.13.91	- - Containing 24% or more by weight of combined lead evaluated as lead monoxide (PbO)	7½%	Free
70.13.92	- - Having a FOB price not exceeding \$2 per dozen articles, not being goods falling within paragraph 70.13.91	45%, or, if higher, \$0.30 per doz articles	35%; or, if higher, \$0.30 per doz articles, less 10%
70.13.93	- - Having a FOB price exceeding \$2, and not exceeding \$5, per dozen articles, not being goods falling within paragraph 70.13.91	45%, less 1% for each \$0.10 by which the FOB price per doz articles exceeds \$2	35%, less 1% for each \$0.10 by which the FOB price per doz articles exceeds \$2
70.13.99	- - Other	15%	5%

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
70.14	* Illuminating glassware, signalling glassware and optical elements of glass, not optically worked or of optical glass:		
70.14.1	- Chandeliers, electroliers, pendant lamps and bracket lamps	45%	22½%
70.14.2	- Bowls and shades	40%	12½%
70.14.3	- Candlesticks	7½%	Free
70.14.4	- Reflectors and refractors for lighting purposes, not falling within sub-item 70.14.2:		
70.14.41	- - For use as original components in the assembly or manufacture of vehicles of a kind falling within sub-item 87.01.1, 87.02.1, 87.03.9 or paragraph 87.14.11	35%	27½%
70.14.49	- - Other	52½%	12½%
70.14.5	- Prisms	25%	12½%
70.14.9	- Other:		
70.14.91	- - Lenses	17½%	Free
70.14.99	- - Other	45%	5%
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:		
70.15.1	- Locket, brooch and watch glasses	10%	Free
70.15.9	- Other	25%	12½%
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:		
70.16.1	- Multi-cellular glass in blocks, slabs, plates, panels and similar forms	27½%	12½%
70.16.9	- Other	7½%	Free
70.17	* Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules:		
70.17.1	- Laboratory, hygienic and pharmaceutical glassware	30%	20%
70.17.2	- Glass ampoules	7½%	Free
70.18	* Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses:		
70.18.1	- Optical glass in block or lump form	7½%	Free

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
70.18.2	- Blanks for corrective spectacle lenses	37½%	15%
70.18.9	- Other:		
70.18.91	- - Lenses	17½%	Free
70.18.99	- - Other	25%	12½%
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 (that is to say, ballotini):		
70.19.1	- Imitation pearls and imitation precious and semi-precious stones, not being beads; cameos and intaglios	Free	Free
70.19.2	- Glass grains (that is to say, ballotini)	35%	25%
70.19.3	- Glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes	35%, or, if higher, \$0.54 per m ²	17½%, or, if higher, \$0.27 per m ²
70.19.4	- Figures of a kind ordinarily used as ornaments in the household	32½%	12½%
70.19.5	- Beads of a kind used in imitation jewellery	12½%	5%
70.19.9	- Other:		
70.19.91	- - Fragments and chippings	27½%	12½%
70.19.99	- - Other	45%	27½%
70.20	* Glass fibre (including wool), yarns, fabrics, and goods made therefrom:		
70.20.1	- Glass fibre (including wool), in bulk, webs or similar forms; sliver; rovings; chopped strand; chopped strand mat:		
70.20.11	- - Sliver; rovings; chopped strand; chopped strand mat	30%, or, if higher, \$0.26 per kg	30%, or, if higher, \$0.26 per kg
70.20.19	- - Other	22½%	12½%
70.20.2	- Yarns; cords and cordage; braids; fabrics:		
70.20.21	- - Plastic coated yarns	45%	35%
70.20.22	- - Cords and cordage; braids including tubular braids; woven fabrics of a kind ordinarily used for industrial purposes but not including fabric of a kind used solely or principally as insect screening	40%	30%
70.20.29	- - Other	30%	20%
70.20.9	- Other	22½%	12½%
70.21	* Other glassware	7½%	Free

DIVISION XIV

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

Chapter 71—Pearls, Precious and Semi-precious Stones, Precious Metals, Rolled Precious Metals, and Articles thereof; Imitation Jewellery

NOTES

1. Subject to sub-note (1) of note 1 to Division VI:—

- (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 an item in this Chapter do not fall within an item in any other Chapter.

2. (1) Goods in which precious metal or rolled precious metal constitutes only a minor constituent do not fall within item 71.12, 71.13 or 71.14.

(2) Goods containing precious metal or rolled precious metal, not being goods referred to in the last preceding sub-note, do not fall within item 71.15.

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

- (a) amalgams of precious metal and colloidal precious metal falling within item 28.49;
- (b) goods falling within an item in Chapter 30;
- (c) goods falling within an item in Chapter 32;
- (d) goods falling within item 42.02 or 42.03;
- (e) goods falling within item 43.03 or 43.04;
- (f) goods falling within an item in Division XI;
- (g) goods falling within an item in Chapter 64 or 65;
- (h) goods falling within an item in Chapter 66;
- (i) goods falling within item 67.05;
- (j) goods falling within item 72.01 or 99.05;
- (k) abrasive goods falling within item 68.04, 68.05 or 68.06 or an item in Chapter 82 and containing dust or powder of precious or semi-precious stones (whether natural or synthetic);
- (l) 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 an item in Chapter 82;
- (m) goods falling within an item in Division XVI that are not wholly of precious or semi-precious stones (whether natural, synthetic or reconstructed), and parts for such goods;
- (n) goods falling within an item in Chapter 90, 91, 92 or 93;
- (o) 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 an item in Chapter 97;
- (p) goods falling within an item in Chapter 98 other than item 98.01 or 98.12;
- (q) goods that—
 - (i) are not pearls, precious stones or semi-precious stones; and
 - (ii) fall within item 99.03, 99.05 or 99.06.

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) containing precious metal—

- (a) shall be treated as an alloy of precious metal if any one precious metal constitutes 2 per centum or more, by weight, of the alloy; and
- (b) shall be treated as not an alloy of precious metal if no one precious metal constitutes 2 per centum or more, by weight, of the alloy.

(2) For the purposes of this Chapter—

- (a) an alloy of precious metal containing 2 per centum 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 per centum 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 per centum 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.

8. In item 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 or 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 the pocket, in the handbag or on the person.

9. In item 71.13, “goldsmiths’ or silversmiths’ wares” includes ornaments, tableware, toiletware, smokers’ requisites and other articles for household, office or religious use.

10. In item 71.16, “imitation jewellery” means goods referred to in paragraph (a) of note 8 to this Chapter (other than goods falling within item 98.01 or 98.12), being goods—

- (a) that—
 - (i) do not incorporate pearls or precious or semi-precious stones (whether natural, synthetic or reconstructed); and
 - (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	Preferential Rate
SUB-CHAPTER I			
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	17½%	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	45%	27½%
71.02.9	– Other	Free	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; beads	45%	27½%
71.03.9	– Other	Free	Free
71.04	* Dust and powder of natural or synthetic precious or semi-precious stones	Free	Free
SUB-CHAPTER II			
PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED			
71.05	* Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:		
71.05.1	– Assaying not less than 75% of fine silver, not being brazing, soldering or dental alloys; powders and flakes; purl	Free	Free
71.05.9	– Other	35%, and \$0.064 per kg	25%
71.06	* Rolled silver, unworked or semi-manufactured	12½%, and \$0.11 per kg	12½%
71.07	* Gold, including platinum-plated gold, unwrought or semi-manufactured:		

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
71.07.1	- Assaying not less than 37.5% of fine gold or not less than 75% of fine silver, not being brazing, soldering or dental alloys, as follows:— (a) gold leaf; or (b) foil of a thickness (excluding any backing) not exceeding 0.15 millimetre	35%	7½%
71.07.2	- Assaying not less than 37.5% of fine gold or not less than 75% of fine silver, not being brazing, soldering or dental alloys, and not being goods falling within the last preceding sub-item; powders and flakes; purl	Free	Free
71.07.9	- Other	35%, and \$0.064 per kg	25%
71.08	* Rolled gold on base metal or silver, unworked or semi-manufactured	35%, and \$0.064 per kg	25%
71.09	* Platinum and other metals of the platinum group, unwrought or semi-manufactured:		
71.09.1	- Unwrought; powders and flakes	Free	Free
71.09.9	- Other	7½%	Free
71.10	* Rolled platinum, or other metals of the platinum group, on base metal or precious metal, unworked or semi-manufactured	7½%	Free
71.11	* Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls, and other waste and scrap, of precious metal	Free	Free

SUB-CHAPTER III

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	- Catches and joints for pins; clasps; points; brooch pins	30%	17½%
71.12.9	- Other	45%	27½%
71.13	* Goldsmiths' or silversmiths' wares and parts therefor, of precious metal or rolled precious metal, other than goods falling within item 71.12:		
71.13.1	- Knives, spoons, forks, fish-eaters, butter-knives, ladles and similar kitchen or tableware	40%	30%
71.13.9	- Other	45%	27½%
71.14	* Other goods made of precious metal or rolled precious metal:		
71.14.1	- Laboratory, chemical or industrial wares, of platinum or of other metals of the platinum group; wire of precious metal or rolled precious metal	7½%	Free

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
71.14.9	- Other	45%	27½%
71.15	* Goods consisting of, or incorporating, pearls or precious or semi-precious stones (whether natural, synthetic or reconstructed)	45%	27½%
71.16	* Imitation jewellery	45%	27½%

Chapter 72—Coin**NOTE**

Goods falling within item 99.05 do not fall within this Chapter.

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
72.01	* Coin	Free	Free

DIVISION XV

BASE METALS AND ARTICLES OF BASE METAL

NOTES

1. The following goods do not fall within this Division:—

- (a) prepared paints, inks or other products that—
 - (i) have a basis of metallic flakes or powder; and
 - (ii) fall within item 32.08, 32.09, 32.10 or 32.13;
- (b) goods falling within item 36.07;
- (c) goods falling within item 65.06 or 65.07;
- (d) goods falling within item 66.03;
- (e) goods falling within an item in Chapter 71;
- (f) goods falling within an item in Division XVI;
- (g) goods falling within an item in Division XVII;
- (h) goods falling within an item in Division XVIII;
- (i) goods falling within an item in Division XIX;
- (j) goods falling within an item in Chapter 94;
- (k) goods falling within item 96.06;
- (l) goods falling within an item in Chapter 97 or 98.

2. (1) In this Schedule, “parts for general use” means—

- (a) goods of iron or steel described in item 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; and
- (c) goods described in item 83.01, 83.02, 83.07, 83.09, 83.12 or 83.14.

(2) In an item (other than item 73.29 or 74.13) 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 an item in Chapter 82 or 83 do not fall within an item in Chapters 73 to 81 (inclusive).

3. (1) For the purposes of this Schedule, an alloy of base metals that—

- (a) contains more than 10 per centum, by weight, of nickel; and
- (b) does not contain a greater percentage, by weight, of iron than of any other base metal,

shall be treated as an alloy of nickel.

(2) An alloy that is a ferro-alloy for the purposes of Chapter 73 falls within item 73.02 and does not fall within any other item in this Division.

(3) An alloy that is a master alloy for the purposes of Chapter 74 falls within item 74.02 and does not fall within any other item in this Division.

(4) For the purposes of this Schedule, an alloy of base metals, other than an alloy referred to in any of the last three preceding sub-notes, 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.

(5) An alloy, other than an alloy referred to in sub-note (2) or (3) of this note, 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;
- (i) zinc;
- (j) tin;
- (k) tungsten;
- (l) molybdenum;
- (m) tantalum;
- (n) any base metal referred to in note 1 to Chapter 81.

(6) In this Division, "alloy" includes sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting (other than cermets).

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.

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 item 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.

7. In this Division, a reference to goods of a particular kind that have been decorated but not further worked shall, unless the contrary intention appears, be read as including a reference to goods of that kind that have been subjected to tinning, polishing, plating, cladding, bonding, painting or any other treatment that is normally carried out before, or as part of, a process of decoration but have not been further worked.

Chapter 73—Iron and Steel and Articles thereof

NOTES

1. (1) In an item in this Chapter, a reference to pig iron or cast iron shall be read as a reference to a ferrous product that—

- (a) contains 1.9 per centum or more, by weight, of carbon; and
- (b) if it contains phosphorus, silicon, manganese, chromium, tungsten or any other alloy element, contains—
 - (i) less than 15 per centum of phosphorus;
 - (ii) not more than 8 per centum of silicon;
 - (iii) not more than 6 per centum of manganese;
 - (iv) not more than 30 per centum of chromium;
 - (v) not more than 40 per centum of tungsten; or
 - (vi) not more than 10 per centum, 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 per centum or more, by weight, of carbon and has the characteristics of steel.

(2) In an item in this Chapter, a reference to spiegeleisen shall be read as a reference to a ferrous product that—

- (a) contains more than 6 per centum, but not more than 30 per centum, by weight, of manganese; and
- (b) otherwise conforms to the requirements laid down in the last preceding sub-note for pig iron or cast iron.

(3) In an item in this Chapter, a reference 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) contain—
 - (i) more than 8 per centum, by weight, of silicon;
 - (ii) more than 30 per centum, by weight, of manganese;
 - (iii) more than 30 per centum, by weight, of chromium;
 - (iv) more than 40 per centum, by weight, of tungsten; or
 - (v) more than 10 per centum, by weight, in the aggregate, of other alloy elements, but not more than 10 per centum, by weight, of copper; and
- (c) contain—
 - (i) in the case of alloys that contain silicon—not less than 4 per centum, by weight, of the element iron;
 - (ii) in the case of alloys that contain manganese but no silicon—not less than 8 per centum, by weight, of the element iron; or
 - (iii) in any other case—not less than 10 per centum, by weight, of the element iron.

(4) In an item in this Chapter, a reference to alloy steel shall be read as a reference to steel containing, by weight—

- (a) more than 2 per centum, in the aggregate, of manganese and silicon;
- (b) 2 per centum or more of manganese;
- (c) 2 per centum or more of silicon;
- (d) 0.5 per centum or more of nickel;
- (e) 0.5 per centum or more of chromium;
- (f) 0.1 per centum or more of molybdenum;
- (g) 0.1 per centum or more of vanadium;
- (h) 0.3 per centum or more of tungsten;
- (i) 0.3 per centum or more of cobalt;
- (j) 0.3 per centum or more of aluminium;
- (k) 0.4 per centum or more of copper;
- (l) 0.1 per centum or more of lead;

- (m) 0.12 per centum or more of phosphorus;
- (n) 0.1 per centum or more of sulphur;
- (o) 0.2 per centum or more, in the aggregate, of phosphorus and sulphur; or
- (p) 0.1 per centum or more of any other element.

(5) In an item in this Chapter, a reference to high carbon steel shall be read as a reference to steel containing, by weight—

- (a) not less than 0.6 per centum of carbon;
- (b) less than 0.04 per centum of phosphorus or sulphur; and
- (c) less than 0.07 per centum, in the aggregate, of phosphorus and sulphur.

(5A) In a sub-item in item 73.15, a reference to alloy steel includes a reference to steel that, pursuant to the last two preceding sub-notes, is to be referred to as both alloy steel and high carbon steel.

(5B) In a sub-item in item 73.15, a reference to low alloy steel shall be read as a reference to alloy steel not being alloy steel that contains, by weight—

- (a) 2 per centum or more of manganese;
- (b) 2 per centum or more of silicon;
- (c) 0.5 per centum or more of nickel;
- (d) 1 per centum or more of chromium;
- (e) 0.1 per centum or more of molybdenum;
- (f) 0.1 per centum or more of vanadium;
- (g) 0.3 per centum or more of tungsten;
- (h) 0.3 per centum or more of cobalt;
- (i) 0.4 per centum or more of copper; or
- (j) 0.1 per centum or more of any other alloy element not being lead, phosphorus, sulphur or aluminium.

(6) In an item in this Chapter, a reference 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.

(7) In an item in this Chapter, a reference to ingots shall be read as a reference to products for rolling or forging obtained by casting into moulds.

(8) In an item in this Chapter, a reference to blooms or billets shall be read as a reference to semi-finished products of rectangular section, of a cross-sectional area exceeding 1225 square millimetres and of such dimensions that the thickness exceeds one quarter of the width.

(9) In an item in this Chapter, a reference to slabs or sheet bars or tinplate bars shall be read as a reference to semi-finished products of rectangular section, of a thickness not less than 6 millimetres, of a width not less than 150 millimetres and of such dimensions that the thickness does not exceed one quarter of the width.

(10) In an item in this Chapter, a reference 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 millimetres, of a width exceeding 500 millimetres and of a weight not less than 500 kilograms per piece.

(11) In an item in this Chapter, a reference 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 millimetres but not exceeding 100 millimetres, and of a width exceeding 150 millimetres but not exceeding 1200 millimetres.

(12) In an item in this Chapter, a reference to hoop or strip shall be read as a reference to rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding 6 millimetres, of a width not exceeding 500 millimetres and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.

(13) In an item in this Chapter, a reference to sheets or plates shall be read as a reference to rolled products (other than goods referred to in sub-note (10) of this note) of any thickness and, if in rectangular shapes, of a width exceeding 500 millimetres.

(14) In an item in this Chapter, a reference 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 millimetres; and
- (b) in the case of a reference in item 73.26 or 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 millimetres.

(15) In an item in this Chapter, a reference to bars or rods (including wire rods) shall be read as a reference to—

- (a) products of solid section (not being goods referred to in sub-note (8), (9), (10), (11), (12), (13) or (14) of this note) 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 a quadrilateral with two sides parallel and the other two sides equal but not parallel; and
- (b) concrete reinforcing bars that, apart from minor indentations, flanges, grooves or other deformations produced during the rolling process, are products referred to in the last preceding paragraph.

(16) In an item in this Chapter, a reference 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 millimetres but does not exceed 50 millimetres and of which the greatest internal dimension does not exceed one third of the greatest external dimension.

(17) In an item in this Chapter, a reference to angles, shapes or sections shall be read as a reference to products (other than products falling within item 73.16 or referred to in sub-note (8), (9), (10), (11), (12), (13) or (14) of this note) 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 included in items 73.06 to 73.14 (inclusive).

3. Iron or steel goods of a kind described in an item included 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 item 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 millimetres and of a wall thickness exceeding 10.5 millimetres.

6. (1) Products referred to in sub-note (13) of note 1 to this Chapter that—

- (a) have been cut to a non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated; and
- (b) do not fall within any other item in this Chapter,

fall within item 73.13.

(2) Steel hollow bars that do not fall within item 73.10 fall within item 73.18.

7. Steel balls, other than steel balls referred to in note 4 to Chapter 84, fall within item 73.40 and do not fall within any other item.

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
73.01	* Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms	\$3.94 per t	\$1.48 per t
73.02	* Ferro-alloys	Free	Free

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
73.03	* Waste and scrap metal of iron or steel	\$3.94 per t	\$1.48 per t
73.04	* Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel:		
73.04.1	– Steel shot	7½%	Free
73.04.9	– Other	17½%	10%
73.05	* Iron or steel powders; sponge iron or steel	Free	Free
73.06	* Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel	\$6.40 per t	\$2.36 per t
73.07	* Blooms, billets, slabs and sheet bars (including tin-plate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel	\$6.40 per t	\$2.36 per t
73.08	* Iron or steel coils for re-rolling	\$6.40 per t	\$2.36 per t
73.09	* Universal plates of iron or steel	\$6.89 per t, and 12½%	\$4.72 per t
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	– Wire rod in coils	\$7.87 per t	\$3.25 per t
73.10.2	– Not worked, or decorated but not further worked, not being wire rod in coils, shafting or hollow mining drill steel	\$9.84 per t	\$9.84 per t
73.10.9	– Other	55%	27½%
73.11	* Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements:		
73.11.1	– Angles and tees:		
73.11.11	– – Not worked, or decorated but not further worked	\$9.84 per t	\$9.84 per t
73.11.19	– – Other	55%	27½%
73.11.9	– Other:		
73.11.91	– – Not worked, or decorated but not further worked	\$8.85 per t	\$8.85 per t
73.11.99	– – Other	37½%, and \$10.83 per t	17½%, and \$4.92 per t
73.12	* Hoop and strip, of iron or steel, hot-rolled or cold-rolled:		
73.12.1	– Not worked, or decorated but not further worked, not being bonded or clad with bearing metal:		
73.12.11	– – As prescribed by by-law	Free	Free
73.12.12	– – Tinned	7½%	Free

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
73.12.13	- - Electrical steel, that is to say, iron and steel of a kind that as imported or when further processed is ordinarily used in electrical circuitry of any kind, not being goods falling within paragraph 73.12.12	15%	7½%
73.12.19	- - Other	10%, and \$6.88 per t	10%
73.12.9	- Other	55%	27½%
73.13	* Sheets and plates, of iron or steel, hot-rolled or cold-rolled:		
73.13.1	- Unworked or simply polished, whether or not cut to non-rectangular shape, but not including iron and steel falling within sub-item 73.13.2, 73.13.3 or 73.13.4	\$6.89 per t, and 12½%	\$4.72 per t
73.13.2	- Tinned, whether or not cut to non-rectangular shape or decorated, not worked or not further worked	7½%	Free
73.13.3	- Corrugated or galvanised or corrugated and galvanised, whether or not cut to non-rectangular shape but not drilled, punched or otherwise worked	\$12.79 per t	\$8.86 per t
73.13.4	- Electrical steel, that is to say, iron and steel of a kind that as imported or when further processed is ordinarily used in electrical circuitry of any kind	15%	7½%
73.13.9	- Other	55%	27½%
73.14	* Iron or steel wire, whether or not coated, but not insulated:		
73.14.1	- Having no cross-sectional dimension exceeding 1.83 millimetres	25%	10%
73.14.9	- Other	5%, and \$11.81 per t	5%
73.15	* Alloy steel and high carbon steel in the forms mentioned in items 73.06 to 73.14 (inclusive):		
73.15.1	- Shapes, sections, bars, rods, angles, tees, hoop, strip, not worked, or decorated but not further worked, as prescribed by by-law	Free	Free
73.15.2	- Bars and rods, not worked, or decorated but not further worked, but not including wire rod in coils:		
73.15.21	- - Of alloy steel not being low alloy steel	35%	35%, less \$6.64 per t
73.15.22	- - Of alloy steel not being low alloy steel, as prescribed by by-law	15%	15%, less \$6.64 per t
73.15.29	- - Other	15%	15%, less \$6.64 per t
73.15.3	- Hoop, strip, sheets and plates, being forms containing not less than 12.5% by weight of chromium	35%, or, if higher, \$275.58 per t	25%; or, if higher, \$275.58 per t, less 10 %

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
73.15.9	- Other forms, including hollow mining drill steel:		
73.15.91	- - Of alloy steel not being low alloy steel	35%	25%
73.15.92	- - Wire and wire rod of alloy steel not being low alloy steel, as prescribed by by-law	15%	5%
73.15.99	- - Other	15%	7½%
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 (that is to say, base plates), rail clips, bedplates, ties or other material specially designed for joining or fixing rails:		
73.16.1	- Rails, check-rails and rack rails	\$7.87 per t	\$2.95 per t
73.16.2	- Point rods, fish-plates and ties	\$12.30 per t	\$3.54 per t
73.16.9	- Other	52½%	30%
73.17	* Tubes and pipes, of cast iron:		
73.17.1	- Of an internal diameter of not less than 50 millimetres and not more than 153 millimetres or of an internal cross-sectional area not less than that of a tube of an internal diameter of 50 millimetres and not greater than that of a tube of an internal diameter of 153 millimetres, not being designed for the conveyance of gas or liquids under pressure	35%	12½%
73.17.9	- Other	\$6.64 per t	\$1.97 per t
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	- Metal-cased metal pipes and tubes, not worked, or decorated but not further worked	7½%	Free
73.18.2	- Welded, of an internal diameter exceeding 76 millimetres or of an internal cross-sectional area exceeding that of a circle of 76 millimetres diameter	35%	10%
73.18.9	- Other	20%	10%
73.19	* High-pressure hydro-electric conduits of steel, whether or not reinforced	35%	10%
73.20	* Tube and pipe fittings (including joints, elbows, unions and flanges), of iron or steel:		
73.20.1	- Forged steel flanges	40%	40%

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
73.20.2	- Malleable cast iron fittings	To and including 31 December 1972—60% From and including 1 January 1973 to and including 31 December 1975—50% From and including 1 January 1976—40%	To and including 31 December 1972—60% From and including 1 January 1973 to and including 31 December 1975—50% From and including 1 January 1976—40%
73.20.9	- Other	30%	15%
73.21	* Structures and parts of structures, (including hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing framework, 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	- Beams, channels, joists, girders and columns	37½%, and \$10.83 per t	17½%, and \$4.92 per t
73.21.2	- Welded pipes and tubes of an internal diameter exceeding 76 millimetres or of an internal cross-sectional area exceeding that of a circle of 76 millimetres diameter	35%	10%
73.21.3	- Pipes and tubes not being goods that: (a) are in an unassembled or disassembled condition and in that condition are not pipes or tubes; or (b) fall within a preceding sub-item of this item	20%	10%
73.21.9	- Other	55%	27½%
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 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:		
73.22.1	- Jacketed vats or jacketed tanks, lined or unlined; enamelled vats or tanks, not jacketed	35%	15%
73.22.9	- Other	55%	27½%
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	55%	27½%
73.24	* Containers, of iron or steel, for compressed or liquefied gas:		
73.24.1	- Of the seamless type	35%	25%
73.24.9	- Other:		

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
73.24.91	- - Not being of the cryogenic type; having a water capacity not exceeding 158 kilograms	12½%	Free
73.24.99	- - Other	40%	30%
73.25	* Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables:		
73.25.1	- Of a kind commonly used as shafting for flexible transmissions	7½%	Free
73.25.9	- Other	42½%	42½%
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	\$9.84 per t	Free
73.27	* Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire:		
73.27.1	- Woven wire having not less than 48 holes to the centimetre measured along the warp and having not less than 48 holes to the centimetre measured along the weft	Free	Free
73.27.2	- Woven wire (including endless bands) for paper-making machines	7½%	Free
73.27.3	- Netting	\$9.84 per t	Free
73.27.9	- Other	55%	27½%
73.28	* Expanded metal, of iron or steel	55%	27½%
73.29	* Chain and parts therefor, of iron or steel:		
73.29.1	- Sprocket chain or conveyor chain, and parts therefor, not being goods falling within sub-item 73.29.2	35%	25%
73.29.2	- Roller bush chain, inverted tooth sprocket chain or conveyor chain, being chain having a pitch not exceeding 25.4 millimetres, and parts therefor:		
73.29.21	- - As prescribed by by-law	35%	25%
73.29.29	- - Other	35%, and \$8 per kg	25%, and \$8 per kg
73.29.9	- Other	25%	17½%
73.30	* Anchors and grapnels and parts therefor, of iron or steel:		
73.30.1	- Anchors exceeding 51 kilograms in weight, and parts therefor	7½%	Free
73.30.9	- Other	55%	27½%
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:		

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
73.31.1	- Horse-shoe nails	\$0.026 per kg	\$0.013 per kg
73.31.2	- Drawing pins	55%	27½%
73.31.3	- Spikes	47½%	30%, less \$0.007 per kg
73.31.9	- Other	37½%	12½%
73.32	* Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel:		
73.32.1	- For use as original components in the assembly or manufacture of vehicles of a kind falling within sub-item 87.01.1, 87.02.1, 87.03.9 or paragraph 87.14.11	35%	27½%
73.32.2	- Screw hooks and screw rings	22½%	Free
73.32.9	- Other:		
73.32.91	- - Screws for wood; U-bolts and shackle bolts	40%	30%
73.32.92	- - Cotters and cotter-pins of a kind used solely or principally for affixing pedal cranks to bicycles and autocycles	7½%	Free
73.32.93	- - Cotters and cotter-pins, not being goods falling within a preceding paragraph of this sub-item	55%	27½%
73.32.94	- - Screws of a kind not suitable for use with nuts, not being goods falling within a preceding paragraph of this sub-item	40%	17½%
73.32.99	- - Other	40%, less \$0.007 per kg	30%, less \$0.007 per kg
73.33	* Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilts, of iron or steel:		
73.33.1	- Crochet hooks	7½%	Free
73.33.9	- Other	35%	27½%
73.34	* Pins (other than hatpins or other ornamental pins or drawing pins), hairpins and curling grips, of iron or steel:		
73.34.1	- Ordinary pins with solid metal heads; bobby pins; curling grips	30%	20%
73.34.9	- Other	7½%	Free
73.35	* Springs and leaves for springs, of iron or steel:		
73.35.1	- For use with fuel injection equipment for internal combustion piston engines	7½%	Free

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
73.35.2	- For use as original components in the assembly or manufacture of vehicles of a kind falling within sub-item 87.01.1, 87.02.1, 87.03.9 or paragraph 87.14.1 1, not being goods falling within the last preceding sub-item; suitable for use in engines of a kind falling within sub-item 84.06.4	35%	27½%
73.35.3	- For use with internal combustion piston engines, not being goods falling within a preceding sub-item of this item	The rate of duty set out in this column that would apply to the goods if they were the lowest powered internal combustion piston engines with which they are suitable for use	The rate of duty set out in this column that would apply to the goods if they were the lowest powered internal combustion piston engines with which they are suitable for use
73.35.9	- Other:		
73.35.91	- - For vehicles	37½%	27½%
73.35.99	- - Other	55%	27½%
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:		
73.36.1	- Stoves, ranges, cookers and like appliances of a kind ordinarily used on a stand, work bench, table or like support, having a weight (excluding the weight of any external fuel cylinder) not exceeding 18.2 kilograms per appliance:		
73.36.11	- - Oil or spirit fired appliances	7½%	Free
73.36.19	- - Other appliances	35%	25%
73.36.2	- Portable, pressure operated, oil or spirit fired equipment, not being goods falling within the last preceding sub-item	35%	20%
73.36.3	- Portable, oil or spirit fired equipment, not being goods falling within a preceding sub-item of this item	25%	10%
73.36.4	- Gas fired equipment, not being goods falling within a preceding sub-item of this item	27½%	17½%
73.36.9	- Other	55%	27½%

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
73.37	* Boilers (other than boilers falling within item 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:		
73.37.1	- Gas fired	27½%	17½%
73.37.9	- Other	55%	27½%
73.38	* Goods of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts therefor, of iron or steel:		
73.38.1	- Kettles, saucepans and oval boilers, of cast iron (whether tinned or plain); sewing machine bobbins; soda water syphons and parts therefor	7½%	Free
73.38.2	- Smoking requisites	35%	20%
73.38.3	- Furniture and parts therefor, not being goods falling within a preceding sub-item of this item; stationery and parts therefor	45%	17½%
73.38.4	- Stove toasters; soap racks; kitchenware, not being goods falling within a preceding sub-item of this item, manufactured of wire, tinned plate, plated metal, or a combination of such materials, with handles of any material or without handles	45%, or, if higher, \$0.237 per doz	22½%, or, if higher, \$0.075 per doz
73.38.5	- Plated tableware; hollow-ware and tableware, of stainless steel, of a kind commonly used for preparing, conserving or serving food	45%	25%
73.38.9	- Other	55%	25%
73.39	* Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	45%	22½%
73.40	* Other goods made of iron or steel:		
73.40.1	- Machine belt fasteners; travel goods, handbags, wallets, vanity compacts and similar goods and parts therefor; furniture and parts therefor, not being goods falling within sub-item 73.40.6; turnbuckles and parts therefor; stationery and parts therefor	45%	20%
73.40.2	- Balls for bearings	12½%	Free
73.40.3	- Balls for ball mills	30%	7½%
73.40.4	- Rods for rod mills; tool-makers die block blanks	\$9.84 per t	\$4.92 per t
73.40.5	- Wedged wires and wedged bars, as used in the manufacture of screens and sieves	15%	7½%
73.40.6	- Smoking requisites	35%	20%
73.40.7	- Parts or fittings of a kind used solely or principally in ships, boats or other vessels	37½%	27½%
73.40.9	- Other	55%	27½%

Chapter 74—Copper and Articles thereof

NOTES

1. In item 74.02, "master alloys" means alloys (other than copper phosphide (that is to say, phosphor copper) containing more than 8 per centum by weight of phosphorus) containing with other alloy elements more than 10 per centum 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. (1) In an item in this Chapter, a reference 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 millimetres.

(2)–

(a) Subject to the next succeeding paragraph, in this Chapter, a reference to wrought bars, rods, angles, shapes and sections shall be read as a reference to–

(i) rolled, extruded, drawn or forged products of solid section; and

(ii) 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 millimetres and that, if flat, have a thickness exceeding one-tenth of the width.

(b) 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 item 74.01.

(3) In an item in this Chapter, a reference to wrought plates, sheets or strip shall be read as a reference to flat-surfaced wrought products (whether coiled or not)–

(a) of which the maximum cross-sectional dimension exceeds 6 millimetres; and

(b) of which the thickness exceeds 0.15 millimetre but does not exceed one-tenth of the width.

3. (1) Tubes, pipes and hollow bars that–

(a) have been polished or coated; or

(b) have been bent, coiled, threaded, drilled, waisted, cone-shaped, finned or otherwise shaped or worked,

fall within item 74.07.

(2) Tube and pipe fittings that have been treated in a manner referred to in the last preceding sub-note fall within item 74.08.

4. Products referred to in sub-note (3) of note 2 to this Chapter that–

(a) have been cut to a non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated; and

(b) do not fall within any other item in this Chapter,

fall within item 74.04.

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
74.01	* Copper matte; unwrought copper (whether refined or not); copper waste and scrap:		
74.01.1	– Unalloyed copper; matte	Free	Free
74.01.2	– Copper alloys, as follows:– (a) containing lead or antimony or both, being babbits or other bearing alloys; or (b) brazing and soldering alloys	25%	15%
74.01.3	– Waste and scrap	12½%	Free

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
74.01.9	- Other	12½%	5%
74.02	* Master alloys	12½%	5%
74.03	* Wrought bars, rods, angles, shapes and sections, of copper; copper wire:		
74.03.1	- Unalloyed wire having a value of \$1102 or more per tonne	12½%, and \$110 per t	12½%
74.03.2	- Angles, bars, rods, shapes and sections, further worked than decorated but not further worked	52½%	27½%
74.03.9	- Other	25%	15%
74.04	* Wrought plates, sheets and strip, of copper:		
74.04.1	- Sheets and strip, of unalloyed copper, of a thickness not exceeding 0.3 millimetre, whether or not cut to non-rectangular shape, not worked, or decorated but not further worked	25%, and \$110 per t	25%
74.04.2	- Of copper alloys, whether or not cut to non-rectangular shape, not worked, or decorated but not further worked:		
74.04.2.1	- - Brass sheets and strip of a thickness not exceeding 0.3 millimetre	35%	25%
74.04.2.2	- - Brass sheets and strip, of a thickness exceeding 0.3 millimetre and not exceeding 3.2 millimetres	22½%	12½%
74.04.2.9	- - Other	25%	15%
74.04.9	- Other	55%	27½%
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 millimetre:		
74.05.1	- Of unalloyed copper or of brass of a thickness (excluding any backing) of not less than 0.05 millimetre	32½%	25%
74.05.9	- Other	7½%	Free
74.06	* Copper powders and flakes	Free	Free
74.07	* Tubes and pipes and blanks therefor, of copper; hollow bars of copper:		
74.07.1	- Not worked, or decorated but not further worked:		
74.07.1.1	- - Of copper alloys	25%	15%
74.07.1.2	- - Of unalloyed copper	12½%, and \$110 per t	12½%
74.07.9	- Other	55%	27½%
74.08	* Tube and pipe fittings (including joints, elbows, sockets and flanges), of copper	52½%	27½%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
74.09	* Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	55%	27½%
74.10	* Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, other than insulated electric wires and cables:		
74.10.1	- Of unalloyed copper	12½%, and \$110 per t	12½%
74.10.9	- Other	42½%	17½%
74.11	* Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire:		
74.11.1	- Woven goods having not less than 48 picks and 48 ends per centimetre	Free	Free
74.11.9	- Other	25%	15%
74.12	* Expanded metal, of copper	55%	27½%
74.13	* Chain and parts therefor, of copper	40%	17½%
74.14	* Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper	42½%	12½%
74.15	* Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper	40%	30%
74.16	* Springs, of copper	55%	27½%
74.17	* Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts therefor, of copper:		
74.17.1	- Pressure operated oil or spirit fired apparatus and parts therefor	35%	20%
74.17.2	- Other oil or spirit fired apparatus and parts therefor	25%	10%
74.17.9	- Other	55%	27½%
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	- Kitchenware manufactured of wire, plated metal, or a combination of such materials, with handles of any material or without handles; dish, pot, pan or plate washers; plated tableware	45%	22½%
74.18.2	- Smoking requisites	35%	20%
74.18.9	- Other	52½%	27½%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
74.19	* Other goods made of copper:		
74.19.1	- Ordinary pins with solid metal heads; bobby pins; curling grips	30%	20%
74.19.2	- Pins, not being goods falling within the last preceding sub-item	7½%	Free
74.19.3	- Smoking requisites and parts therefor	35%	20%
74.19.4	- Furniture and parts therefor, not being goods falling within a preceding sub-item of this item; stationery and parts therefor; travel goods, handbags, wallets, vanity compacts and similar goods and parts therefor	45%	17½%
74.19.5	- Parts or fittings of a kind used solely or principally in ships, boats or other vessels	37½%	27½%
74.19.9	- Other	52½%	27½%

Chapter 75—Nickel and Articles thereof

NOTES

1. (1) In an item in this Chapter, a reference 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 millimetres.

(2) In an item in this Chapter, a reference to wrought bars, rods, angles, shapes or 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 millimetres and that, if flat, have a thickness exceeding one-tenth of the width.

(3) In an item in this Chapter, a reference to wrought plates, sheets or strip shall be read as a reference to flat-surfaced wrought products (whether coiled or not)—

- (a) of which the maximum cross-sectional dimension exceeds 6 millimetres; and
- (b) of which the thickness exceeds 0.15 millimetre but does not exceed one-tenth of the width.

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 item 75.04.

3. Products referred to in sub-note (3) of note 1 to this Chapter that—

- (a) have been cut to a non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated; and
- (b) do not fall within any other item in this Chapter,

fall within item 75.03.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
75.01	* Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (other than electro-plating anodes); nickel waste and scrap:		
75.01.1	– Unwrought alloys	20%, and \$6.64 per t	5%, and \$5.90 per t
75.01.9	– Other	7½%	Free
75.02	* Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire:		
75.02.1	– Bars, rods, angles, shapes and sections of unalloyed nickel, not worked, or decorated but not further worked; wire of unalloyed nickel	7½%	Free
75.02.9	– Other	35%, and \$64.30 per t	25%
75.03	* Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes:		

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
75.03.1	- Plates, sheets and strip of unalloyed nickel, whether or not cut to non-rectangular shape, not worked, or decorated but not further worked; 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 millimetre	7½%	Free
75.03.2	- Powders and flakes	Free	Free
75.03.9	- Other	35%, and \$0.064 per kg	25%
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	- Of nickel alloys	35%, and \$64.30 per t	25%
75.04.9	- Other	7½%	Free
75.05	* Electro-plating anodes, of nickel, whether wrought or unwrought, including those produced by electrolysis	7½%	Free
75.06	* Other goods made of nickel	40%, less \$0.007 per kg	30%, less \$0.007 per kg

Chapter 76—Aluminium and Articles thereof

NOTES

1. (1) In an item in this Chapter, a reference 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 millimetres.

(2) In an item in this Chapter, a reference to wrought bars, rods, angles, shapes or 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 millimetres and that, if flat, have a thickness exceeding one-tenth of the width.

(3) In an item in this Chapter, a reference to wrought plates, sheets or strip shall be read as a reference to flat-surfaced wrought products (whether coiled or not)—

(a) of which the maximum cross-sectional dimension exceeds 6 millimetres; and

(b) of which the thickness exceeds 0.20 millimetre but does not exceed one-tenth of the width.

2. (1) Tubes, pipes and hollow bars, that—

(a) have been polished or coated; or

(b) have been bent, coiled, threaded, drilled, waisted, cone-shaped, finned or otherwise shaped or worked,

fall within item 76.06.

(2) Tube and pipe fittings that have been treated in a manner referred to in the last preceding sub-note fall within item 76.07.

3. Products referred to in sub-note (3) of note 1 to this Chapter that—

(a) have been cut to a non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated; and

(b) do not fall within any other item in this Chapter,
fall within item 76.03.

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
76.01	* Unwrought aluminium; aluminium waste and scrap	7½%	Free
76.02	* Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire	30%	20%
76.03	* Wrought plates, sheets and strip, of aluminium	30%	20%
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 millimetre	25%	17½%
76.05	* Aluminium powders and flakes	30%	20%
76.06	* Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium	30%	20%
76.07	* Tube and pipe fittings (including joints, elbows, sockets and flanges), of aluminium	35%	25%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
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	35%	25%
76.09	* Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	35%	25%
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	35%	25%
76.11	* Containers, of aluminium, for compressed or liquefied gas	7½%	Free
76.12	* Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	30%	20%
76.13	* Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	35%	25%
76.14	* Expanded metal, of aluminium	35%	25%
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	7½%	Free
76.15.9	- Other	35%	25%
76.16	* Other goods made of aluminium:		
76.16.1	- Pins; crochet hooks	7½%	Free
76.16.9	- Other	35%	25%

Chapter 77—Magnesium and Beryllium, and Articles thereof

NOTE

In items 77.02 and 77.04, a reference 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 millimetres.

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
77.01	* Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap:		
77.01.1	- Unwrought alloys	7½%	Free
77.01.9	- Other	Free	Free
77.02	* Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium:		
77.02.1	- Bars, rods, angles, shapes and sections; plates, sheets and strip	55%	27½%
77.02.9	- Other	7½%	Free
77.03	* Other goods made of magnesium	55%	27½%
77.04	* Beryllium, unwrought or wrought, and goods made of beryllium	55%	27½%

Chapter 78—Lead and Articles thereof

NOTES

1. (1) In an item in this Chapter, a reference 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 millimetres.

(2) In an item in this Chapter, a reference to wrought bars, rods, angles, shapes or 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 millimetres and that, if flat, have a thickness exceeding one-tenth of the width.

(3) In an item in this Chapter, a reference to wrought plates, sheets or 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 millimetres;
- (b) the thickness does not exceed one-tenth of the width; and
- (c) the weight exceeds 1 700 grams per square metre.

2. Tubes, pipes and hollow bars, and tube and pipe fittings, that—

- (a) have been polished or coated; or
- (b) have been bent, coiled, threaded, drilled, waisted, cone-shaped, finned or otherwise shaped or worked,

fall within item 78.05.

3. Products referred to in sub-note (3) of note 1 to this Chapter that—

- (a) have been cut to a non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated; and
- (b) do not fall within any other item in this Chapter,

fall within item 78.03.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
78.01	* Unwrought lead (including argentiferous lead); lead waste and scrap:		
78.01.1	- Unalloyed lead; waste and scrap	Free	Free
78.01.9	- Other	35%, and \$0.064 per kg	25%
78.02	* Wrought bars, rods, angles, shapes and sections, of lead; lead wire:		
78.02.1	- Solder; wire; bars, rods, angles, shapes and sections of lead alloys, not worked, or decorated but not further worked	35%, and \$0.064 per kg	25%
78.02.9	- Other	55%	27½%
78.03	* Wrought plates, sheets and strip, of lead	55%	27½%
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 per square metre (excluding any backing) not exceeding 1 700 grams; lead powders and flakes	7½%	Free

Customs Tariff 1966-1973

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
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	55%	27½%
78.06	* Other goods made of lead	55%	27½%

Chapter 79—Zinc and Articles thereof

NOTES

1. (1) In an item in this Chapter, a reference 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 millimetres.

(2) In an item in this Chapter, a reference to wrought bars, rods, angles, shapes or 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 millimetres and that, if flat, have a thickness exceeding one-tenth of the width.

(3) In an item in this Chapter, a reference to wrought plates, sheets or 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 millimetres; and
- (b) the thickness exceeds 0.15 millimetre but does not exceed one-tenth of the width.

2. Tubes, pipes and hollow bars, and tube and pipe fittings, that—

- (a) have been polished or coated; or
- (b) have been bent, coiled, threaded, drilled, waisted, cone-shaped, finned or otherwise shaped or worked,

fall within item 79.04.

3. Products referred to in sub-note (3) of note 1 to this Chapter that—

- (a) have been cut to a non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated; and

- (b) do not fall within any other item in this Chapter,

fall within item 79.03.

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
79.01	• Unwrought zinc; zinc waste and scrap	20%, and \$6.64 per t	5%, and \$5.90 per t
79.02	• Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire:		
79.02.1	– Wire of unalloyed zinc	12½%	Free
79.02.9	– Other	55%	27½%
79.03	• Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes:		
79.03.1	– Zinc dust	27½%	10%
79.03.2	– Plates, sheets and strip of zinc alloys; plates, sheets and strip of unalloyed zinc, being goods worked, other than goods that have been decorated but not further worked	55%	27½%
79.03.9	– Other	7½%	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	55%	27½%
79.05	• Gutters, roof capping, skylight frames, and other fabricated building components, of zinc	55%	27½%
79.06	• Other goods made of zinc	55%	27½%

Chapter 80—Tin and Articles thereof

NOTES

1. (1) In an item in this Chapter, a reference 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 millimetres.

(2) In an item in this Chapter, a reference to wrought bars, rods, angles, shapes or 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 millimetres and that, if flat, have a thickness exceeding one-tenth of the width.

(3) In an item in this Chapter, a reference to wrought plates, sheets or 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 millimetres;
- (b) the thickness does not exceed one-tenth of the width; and
- (c) the weight exceeds one kilogram per square metre.

2. Tubes, pipes and hollow bars, and tube and pipe fittings, that—

- (a) have been polished or coated; or
- (b) have been bent, coiled, threaded, drilled, waisted, cone-shaped, finned or otherwise shaped or worked,

fall within item 80.05.

3. Products referred to in sub-note (3) of note 1 to this Chapter that—

- (a) have been cut to a non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated; and
- (b) do not fall within any other item in this Chapter,

fall within item 80.03.

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
80.01	* Unwrought tin; tin waste and scrap:		
80.01.1	– Alloys excluding waste and scrap	35%, and \$0.064 per kg	25%
80.01.9	– Other	Free	Free
80.02	* Wrought bars, rods, angles, shapes and sections, of tin; tin wire	55%	27½%
80.03	* Wrought plates, sheets and strip, of tin	55%	27½%
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 per square metre (excluding any backing) not exceeding 1 kilogram; tin powders and flakes:		
80.04.1	– Foil	7½%	Free
80.04.2	– Powders and flakes	Free	Free

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
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	35%, and \$0.064 per kg	25%
80.06	* Other goods made of tin	55%	27½%

Chapter 81—Other Base Metals Employed in Metallurgy and Articles thereof

NOTES

1. (1) In item 81.04, "other base metals" means antimony, bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium, rhenium, titanium, thorium, thallium, uranium depleted in U235, vanadium or zirconium.

(2) Cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy fall within item 81.04.

2. In this Chapter, a reference 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 millimetres.

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
81.01	* Tungsten, unwrought or wrought, and goods made thereof:		
81.01.1	– Unwrought unalloyed tungsten; waste and scrap; powders and flakes	Free	Free
81.01.2	– Wire of unalloyed tungsten	12½%	Free
81.01.9	– Other	55%	27½%
81.02	* Molybdenum, unwrought or wrought, and goods made thereof:		
81.02.1	– Unwrought; waste and scrap; powders and flakes	Free	Free
81.02.9	– Other	12½%	Free
81.03	* Tantalum, unwrought or wrought, and goods made thereof	7½%	Free
81.04	* Other base metals, unwrought or wrought, and goods made thereof; cermets, unwrought or wrought, and goods made thereof:		
81.04.1	– Unwrought unalloyed bismuth	\$0.77 per kg	\$0.37 per kg
81.04.2	– Unwrought, unalloyed, not being goods falling within the last preceding sub-item; waste and scrap; powders and flakes	Free	Free
81.04.3	– Unwrought alloys	20%, and \$6.64 per t	5%, and \$5.90 per t
81.04.4	– Wrought goods, as follows:— (a) bars, rods, angles, shapes and sections; (b) plates, sheets and strip; (c) tubes and pipes and blanks therefor; (d) hollow bars; (e) wire	35%, and \$0.064 per kg	25%
81.04.5	– Smoking requisites	35%	20%
81.04.6	– Furniture, not being goods falling within a preceding sub-item of this item, travel goods, handbags, wallets, vanity compacts and similar goods	45%	17½%
81.04.7	– Wrought goods, not being goods falling within a preceding sub-item of this item	45%	27½%

Chapter 82—Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts therefor

NOTES

1. Subject to the succeeding notes to this Chapter, no goods, other than 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 items 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. (1) Subject to the next succeeding sub-note, parts of base metal for goods falling within an item in this Chapter (other than parts that, apart from the operation of this sub-note, fall within an item in this Chapter or tool holders for hand tools) shall, for the purposes of this Schedule, unless the contrary intention appears, be treated as if they were the goods for which they are parts.

(2) Parts for general use do not fall within this Chapter.

3. (1) A set (other than a manicure or chiropody set) comprising tools, cutlery, spoons, forks or other goods falling within different items in this Chapter, being a set fitted in a cabinet, box, case or similar container, shall, for the purposes of this Schedule, be treated as if every constituent of the set, including the container, were goods of the same kind as that one of the constituents of the set that is higher-rated than any other constituent of the set.

(2) For the purposes of this note, one constituent of a set shall be deemed to be higher-rated than another constituent of the set if—

- (a) the amount of duty that would be payable on the set if the rate applicable to the first-mentioned constituent (regarded as separate goods) were applicable to the set is greater than the amount of duty that would be payable on the set if the rate applicable to the second-mentioned constituent (regarded as separate goods) were applicable to the set; or
- (b) where those amounts are equal—the item, sub-item, paragraph or sub-paragraph that applies to the first-mentioned constituent appears later in this Schedule than the item, sub-item, paragraph or sub-paragraph that applies to the second-mentioned constituent.

4. 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 treated, for the purposes of this Schedule, as forming part of the goods.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
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	- Tools, as follows:— (a) axes, hatchets, adzes, bill hooks and similar hewing tools but not including matchets and cane cutting knives; (b) mattocks; (c) picks; (d) pruning shears, long handled, of a kind hav- ing one blade that cuts against an anvil; (e) shovels, including scoops; (f) spades, other than forged steel spades	35%	27½%
82.01.2	- Hoes, forks, rakes, trowels, turf edgers and the like	32½%	25%
82.01.9	- Other	7½%	Free
82.02	* Saws (non-mechanical) and blades for hand or ma- chine saws (including toothless saw blades):		
82.02.1	- Saw chain, that is to say, chain for chain saws	7½%	Free
82.02.9	- Other	25%	15%
82.03	* Hand tools, as follows:— pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforat- ing punches; pipe cutters; spanners; wrenches (not including tap wrenches); files; rasps:		
82.03.1	- Bolt croppers	7½%	Free
82.03.2	- Spanners; wrenches	35%	27½%
82.03.3	- Files; rasps	25%	15%
82.03.9	- Other	25%	17½%
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 follow:— (a) chisels, coopers'; (b) chisels, wood carving; (c) chisels, wood turning; (d) hammers, having a head weight of not less than 2 kilograms per hammer; (e) planes, woodworking, with bodies other than of metal	7½%	Free

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
82.04.2	- Goods, not being goods falling within sub-item 82.04.1, as follows:— (a) augers; (b) braces; (c) chisels, woodworking; (d) drills; (e) hammers; (f) irons, plane; (g) planes; (h) screwing tools (screwplates); (i) spokeshaves; (j) stocks; (k) trowels; (l) wrenches, tap	35%	25%
82.04.9	- Other	25%	15%
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) wholly or partly of cemented carbides, as follows: (i) bits not exceeding 105 millimetres in diameter, for rotary and percussive rock drills; (ii) bits, rock drilling, of the coal, roof or key type; (iii) dies; (iv) tools being integral steels for rotary and percussive rock drills; (v) tools for working metals, metal carbides, wood, masonry or glass; or (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	25%	15%
82.05.2	- Goods (other than goods wholly or partly of cemented carbides or holders for interchangeable tools for machine tools) as follows:— (a) boring or drilling bits, woodworking; (b) router bits or router cutters, woodworking; (c) tools and dies for working metals or metal carbides; not being goods falling within sub-item 82.05.1	35%	25%
82.05.9	- Other	7½%	Free
82.06	* Knives and cutting blades, for machines or for mechanical appliances:		
82.06.1	- Goods of a kind used solely or principally with machine tools for working metals or metal carbides	40%	27½%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
82.06.2	- Wholly or partly of cemented carbides, not being goods falling within the last preceding sub-item	25%	15%
82.06.3	- Goods, not being goods falling within a preceding sub-item of this item, 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; (c) cylindrical knives for coir mat clipping and shearing machines; (d) knife sections or chaffcutter knives for incorporation in agricultural machines	7½%	Free
82.06.4	- Goods, not being goods falling within a preceding sub-item of this item, for incorporation in agricultural machines	\$0.037 per kg	\$0.037 per kg, or, if lower, 5%
82.06.9	- Other	45%	27½%
82.07	* Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides	25%	15%
82.08	* Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kilograms, 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	12½%	Free
82.08.9	- Other	45%	22½%
82.09	* Knives (including pruning knives) with cutting blades, whether serrated or not, other than knives falling within item 82.06:		
82.09.1	- Knives of a kind used at the table or in the kitchen; butchers' and slaughtermen's knives:		
82.09.11	- - Cooks', butchers' and slaughtermen's knives; fruit peeling knives	40%	30%
82.09.19	- - Other	40%	40%
82.09.9	- Other	7½%	Free
82.10	* Knife blades:		
82.10.1	- For knives of a kind used at the table or in the kitchen; for butchers' or slaughtermen's knives	40%	30%
82.10.9	- Other	7½%	Free
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	30%	20%
82.11.9	- Other	12½%	5%
82.12	* Scissors (including tailors' shears), and blades therefor	15%	5%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
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:		
82.13.1	- Nail files	40%	30%
82.13.2	- Secateurs of a kind having a blade that cuts against, but does not overlap, the anvil blade	25%	15%
82.13.9	- Other	In respect of the nail files, if any—40%; in respect of the remainder of the goods—7½%	In respect of the nail files, if any—30%; in respect of the remainder of the goods—Free
82.14	* Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	40%	30%
82.15	* Handles of base metal for goods falling within item 82.09, 82.13 or 82.14	The greatest amount of duty that would be applicable to the handles in accordance with the rates of duty set out in this column, if they were goods of a kind with which they are suitable for use	The greatest amount of duty that would be applicable to the handles in accordance with the rates of duty set out in this column, if they were goods of a kind with which they are suitable for use

Chapter 83—Miscellaneous Articles of Base Metal

NOTE

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 item 73.25, 73.29, 73.31, 73.32 or 73.35 or to similar goods of other base metals.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
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 vehicles of a kind falling within sub-item 87.01.1, 87.02.1, 87.03.9 or paragraph 87.14.11	35%	27½%
83.01.2	- Mortice locks (whether with or without keys) and rim locks (whether with or without keys), and Parts therefor, not falling within sub-item 83.01.1	50%	22½%
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 item 42.02, and parts therefor	45%	17½%
83.01.9	- Other	55%	27½%
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	- Specially designed for coachwork; door closers, hydraulic or pneumatic	35%	25%
83.02.2	- Goods (other than fittings and mountings for curtains and goods falling within sub-item 83.02.1) that are entered for home consumption on or before 30 June 1974	35%	15%
83.02.9	- Other	25%	15%
83.03	* Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal	55%	27½%
83.04	* Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal (other than office furniture falling within item 94.03)	42½%	17½%
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	37½%	12½%
83.05.9	- Other	40%	17½%

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
83.06	* Statuettes and other ornaments of a kind used indoors, of base metal	42½%	27½%
83.07	* Lamps and lighting fittings, of base metal, and parts therefor, of base metal (other than goods falling within an item, other than item 85.22, in Chapter 85):		
83.07.1	- Chandeliers, electroliers, pendant lamps, bracket lamps, wall lamps, standard lamps and table lamps, being electrical or gas appliances, and parts therefor; ceiling roses	45%	22½%
83.07.2	- Acetylene gas lanterns of a kind commonly used in lighthouse services as an aid to navigation, and parts therefor; miners' safety lamps and parts therefor; landing lights specially designed for use in aerodromes for night flying, and parts therefor; hurricane lamps, not being pressure operated, and parts therefor	7½%	Free
83.07.3	- Pressure operated lamps and parts therefor, not being goods falling within a preceding sub-item of this item	35%	15%
83.07.9	- Other	45%	5%
83.08	* Flexible tubing and piping, of base metal	7½%	Free
83.09	* Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal:		
83.09.1	- Frames with clasps; catches for wallets or handbags; hooks and eyes for apparel, mounted on textile material	40%	17½%
83.09.2	- Bifurcated rivets; hooks and eyes for apparel, not being goods falling within the last preceding sub-item	7½%	Free
83.09.3	- Tubular rivets	40%, less \$0.007 per kg	30%, less \$0.007 per kg
83.09.4	- Buckles and buckle-clasps, and the like, not being goods falling within a preceding sub-item of this item	27½%	27½%
83.09.9	- Other	27½%	17½%
83.10	* Beads and spangles, of base metal	45%	27½%
83.11	* Bells and gongs, non-electric, of base metal, and parts therefor of base metal:		
83.11.1	- For vehicles	7½%	Free
83.11.9	- Other	55%	27½%
83.12	* Photograph, picture and similar frames, of base metals; mirrors of base metal	57½%	30%
83.13	* Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal:		

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
83.13.1	- Capsules	52½%	30%
83.13.9	- Other	47½%	22½%
83.14	* Sign-plates, name-plates, numbers, letters and other signs, of base metal	55%	27½%
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	- Welding rods	37½%	22½%
83.15.9	- Other	35%, and \$0.064 per kg	25%

DIVISION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREFOR

NOTES

1. The following goods do not fall within this Division:—

- (a) transmission, conveyor or elevator belts or belting falling within an item in Chapter 39 or item 40.10, and goods falling within item 40.14 that are of a kind used on machinery, mechanical or electrical appliances;
- (b) goods falling within item 42.04 or 43.03 that are of a kind used in machinery or mechanical appliances or for industrial purposes;
- (c) bobbins, spools, cops, cones, cores, reels and similar supports of any material;
- (d) perforated cards of paper or paperboard for Jacquard or similar machines, being cards falling within item 48.21;
- (e) goods falling within item 59.16 or 59.17;
- (f) precious or semi-precious stones (whether natural, synthetic or reconstructed) and articles wholly of such stones, being goods falling within item 71.02, 71.03 or 71.15;
- (g) parts for general use and similar goods of artificial plastic materials;
- (h) endless belts of metal wire or strip falling within an item in Division XV;
- (i) goods falling within an item in Chapter 82 or 83;
- (j) goods falling within an item in Division XVII;
- (k) goods falling within an item in Chapter 90;
- (l) goods falling within an item in Chapter 91;
- (m) goods falling within item 82.05 and similar goods;
- (n) goods falling within item 96.02;
- (o) goods falling within an item in Chapter 97.

2. (1) This note applies to parts for machines (not being machines described in item 84.64, 85.23, 85.24, 85.25 or 85.27), other than parts that, apart from the operation of this note, fall within an item in Chapter 84 or 85 (other than item 84.65 or 85.28).

(2) Except where the contrary intention appears—

- (a) subject to the next succeeding paragraph, parts to which this note applies that are 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, for the purposes of this Schedule, be treated as if they were a machine of that kind or of the highest-rated of those kinds;
- (b) parts referred to in the last preceding paragraph that are of a kind that have two principal uses, one with machines falling within item 85.13 and the other with machines falling within item 85.15, the one use being not more common than the other use, fall within item 85.13; and
- (c) other parts to which this note applies fall within—
 - (i) if they are electrical parts—item 85.28; or
 - (ii) in any other case—item 84.65.

3. For the purposes of this Division, unless the contrary intention appears, 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, the power of an internal combustion piston engine shall be taken to be—

- (a) the net output, expressed in kilowatts, that the engine is capable of delivering continuously at a stated crankshaft speed under standard operating conditions; or
- (b) if the Minister directs that the last preceding paragraph does not apply in relation to the engine, the normal working load, expressed in kilowatts, of the engine as determined in such manner as the Minister directs.

7. 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

NOTES

1. The following goods do not fall within this Chapter:—
 - (a) goods falling within an item in Chapter 68;
 - (b) goods falling within an item in Chapter 69;
 - (c) goods falling within item 70.17 and machinery and appliances, and parts therefor, of glass, that fall within item 70.20 or 70.21;
 - (d) goods falling within item 73.36 or 73.37 and similar articles of other base metals;
 - (e) goods falling within item 85.05 or 85.06.
2. (1) Subject to notes 3 and 4 to this Division, a machine or appliance that falls within an item or items included in items 84.01 to 84.21 (inclusive) does not fall within an item included in items 84.22 to 84.60 (inclusive).
 - (2) The following goods do not fall within item 84.17:—
 - (a) germination plant, incubators and brooders, falling within item 84.28;
 - (b) grain dampening machines falling within item 84.29;
 - (c) diffusing apparatus for sugar juice extraction falling within item 84.30;
 - (d) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles, being machinery falling within item 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 item 84.19:—
 - (a) sewing machines falling within item 84.41;
 - (b) goods falling within item 84.54.
3. (1) In item 84.53, “automatic data processing machine” means—
 - (a) a digital machine that—
 - (i) has storage capable of storing not only the processing programme or programmes and the data to be processed but also a programme for translating the formal programming language in which the programmes are written into machine language;
 - (ii) has a main storage that is directly accessible for the execution of a programme and has a capacity sufficient at least to store the parts of the processing and translating programmes, 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 programme, 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 paragraph (a), (b) or (c) of the last preceding sub-note to a machine shall be read as including a reference to—
 - (a) 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—
 - (i) unless it is the central processing unit, is capable of being connected to the central processing unit, either directly or through one or more of the other units;
 - (ii) is specifically designed as part of the system; and
 - (iii) unless it is a power supply unit, is able to accept or deliver data, in the form of code or signals, that can be used by the system; and
 - (b) such a unit imported separately.

4. Polished steel balls the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 per centum or by more than 0.05 millimetre, whichever is less, fall within item 84.62 and do not fall within any other item.

5. (1) For the purposes of this Division, 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 this Division and note 2 to this Chapter, the following goods fall within item 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.

6. The following components are specified for the purposes of sub-item 84.06.1:—

- (a) distributors;
- (b) high tension ignition coils, 6 volt or 12 volt rating;
- (c) automatic voltage regulators for 6 volt or 12 volt systems;
- (d) generators, 6 volt or 12 volt rating;
- (e) starting motors, 6 volt or 12 volt rating;
- (f) sparking plugs.

7. In sub-items 84.22.1 and 84.23.1, “self propelling bases or units” means goods that—

- (a) in the opinion of the Minister, are derivatives of tractors of a kind to which sub-item 87.01.2, 87.01.3 or 87.01.9 applies; and
- (b) in respect of bases or units—
 - (i) to which sub-item 84.22.1 applies, are for use in the manufacture of goods of a kind falling within item 84.22; or
 - (ii) to which sub-item 84.23.1 applies, are for use in the manufacture of goods of a kind falling within item 84.23.

8. The following components are specified for the purposes of paragraphs 84.22.11, 84.22.19, 84.23.11 and 84.23.19:—

- (a) hydraulic control valves;
- (b) hydraulic pumps;
- (c) pneumatic tyres and tubes;
- (d) wheels and wheel centres of a kind suitable for use with pneumatic tyres;
- (e) winches; and
- (f) goods of a kind commonly used with wheeled tractors that, in the opinion of the Minister, are, or are derivatives of, agricultural tractors, as follows:—
 - (i) fixed frames;
 - (ii) fixed sub-frames; and
 - (iii) other fixed strengthening members.

9. The following components are specified for the purposes of paragraphs 84.22.41, 84.22.49, 84.23.21, 84.23.29 and 84.23.31:—

- (a) buckets;
- (b) dippers;
- (c) grabs;
- (d) grapples;
- (e) shovels; and
- (f) other attachments of a kind similar to those specified in paragraphs (a) to (e) inclusive, that are used for the loading, excavating or picking up of goods or materials, as determined by the Minister.

10. The following components are specified for the purposes of paragraph 84.24.11:—

- (a) pneumatic tyres and tubes;
- (b) wheels and wheel centres of kinds that are usable with pneumatic tyres.

11. For the purposes of sub-item 84.38.1 and paragraph 84.48.11, the duty payable in respect of goods shall be deemed not to exceed 7½ per centum of the value of the goods if

there is specified in column 3 in the item, sub-item, paragraph or sub-paragraph that applies to the goods the word "Free" or a rate of duty specified by reference to a percentage of the value of the goods, being a percentage that does not exceed 7½ per centum.

12. In item 84.45, in relation to lathes, "swing over bed" means twice the factual distance from the axis of rotation (centre) to the nearest point on the bed.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
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	25%	15%
84.02	* Auxiliary plant for use with boilers of a kind falling within item 84.01 (including economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	25%	15%
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	30%	20%
84.04	* Steam engines (including mobile engines, but not including steam tractors falling within item 87.01 or mechanically propelled road rollers) with self-contained boilers	7½%	Free
84.05	* Steam and other vapour power units, not incorporating boilers	7½%	Free
84.06	* Internal combustion piston engines:		
84.06.1	- Engines and engine parts for use as original components in the assembly or manufacture of vehicles of a kind falling within sub-item 87.01.1, 87.02.1 or 87.03.9	In respect of a component specified in note 6 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately for use as an original component in the assembly or manufacture of an engine of a kind falling within this item; in respect of the remainder of the goods—35%	In respect of a component specified in note 6 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately for use as an original component in the assembly or manufacture of an engine of a kind falling within this item; in respect of the remainder of the goods—27½%
84.06.2	- Piston pins, piston rings and valves, not being goods falling within the last preceding sub-item	47½%	22½%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
84.06.3	- Goods, not being goods falling within a preceding sub-item of this item, as follows:— carburettors and parts therefor; fuel injection equipment for compression ignition engines and parts therefor:		
84.06.31	- - Carburettors and parts therefor, not being for use with motor-cycles	40%	27½%
84.06.39	- - Other	7½%	Free
84.06.4	- Engines and parts therefor, not being goods falling within a preceding sub-item of this item, of a kind commonly used in motor vehicles of a kind falling within sub-item 87.01.1, 87.02.1 or 87.03.9	35%	27½%
84.06.5	- Outboard engines but not including parts	25%	15%
84.06.6	- Engines having a power exceeding 7.46 kilowatts for installation in wheeled tractors and engines for installation in tractors of the track-laying type, but not including parts therefor; parts not falling within sub-item 84.06.2 or 84.06.3 for use as original components in the assembly or manufacture of engines for use in goods of a kind falling within sub-item 84.22.1, 84.23.1, 87.01.2, 87.01.9 or 87.07.3	7½%	Free
84.06.7	- Air cooled spark ignition engines and parts therefor, not being motor-cycle engines having a power not exceeding 7.46 kilowatts, and not being goods falling within a preceding sub-item of this item:		
84.06.71	- - Engines	65%, or, if higher, \$13 each	32½%; or, if higher, \$13 each, less 32½%
84.06.72	- - Parts	42½%	25%
84.06.9	- Other:		
84.06.91	- - Engines	42½%, less 2½% for each 0.746 kW, if any, by which the power of the engine exceeds 44.7 kW; or, if higher, 7½%	25%, less 2½% for each 0.746 kW, if any, by which the power of the engine exceeds 44.7 kW
84.06.92	- - Parts	The rate of duty set out in this column that would apply to the goods if the goods were the lowest powered engine, not being an engine for installation in a tractor, with which the goods are suitable for use	The rate of duty set out in this column that would apply to the goods if the goods were the lowest powered engine, not being an engine for installation in a tractor, with which the goods are suitable for use

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
84.07	* Hydraulic engines and motors (including water wheels and water turbines):		
84.07.1	- Water turbines and parts therefor for use with turbo-generators or turbo-alternators:		
84.07.11	- - Having a power not exceeding 1492 kilowatts	7½%	Free
84.07.12	- - Having a power exceeding 1492 kilowatts	57½%	30%
84.07.9	- Other	55%	27½%
84.08	* Other engines and motors:		
84.08.1	- Air-turbine motors for dental drill engines	27½%	10%
84.08.9	- Other	55%	27½%
84.09	* Mechanically propelled road rollers	42½%	27½%
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	- Auxiliary oil pumps, being parts for steam turbines having a power exceeding 1492 kilowatts that are for use with turbo-generators or turbo-alternators	7½%	Free
84.10.2	- Pulp pumps used in conjunction with ore dressing machines	30%	7½%
84.10.3	- Pumps specially designed for use in the mining and metallurgical industries, not falling within sub-item 84.10.2	15%	7½%
84.10.4	- Pumps of a kind commonly installed in garages for retailing petroleum oils	65%	42½%
84.10.5	- Fuel pumps of a kind used solely or principally with compression ignition engines; oil and petrol pumps for use as original components in the assembly or manufacture of engines for use in goods of a kind falling within sub-item 84.22.1, 84.23.1, 87.01.2, 87.01.9 or 87.07.3	7½%	Free
84.10.6	- Pumps of a kind used solely or principally in windscreen washers; pumps of a kind used solely or principally with automatic transmissions of a kind used solely or principally with vehicles.	37½%	27½%
84.10.7	- Hydraulic pumps for use in agricultural tractors for the operation of agricultural implements	7½%	Free
84.10.9	- Other:		
84.10.91	- - Pumps of a kind commonly used in connexion with the operation of internal combustion piston engines:		
84.10.911	- - - For use as original components in the assembly or manufacture of vehicles of a kind falling within sub-item 87.01.1, 87.02.1 or 87.03.9	35%	27½%

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
84.10.912	- - - Suitable for use in engines of a kind falling within sub-item 84.06.4	35%	27½%
84.10.913	- - - Suitable for use in engines of a kind falling within paragraph 84.06.71	42½%	25%
84.10.919	- - - Other	The rate of duty set out in this column that would apply to the goods if the goods were the lowest powered engine, not being an engine for installation in a tractor, with which the goods are suitable for use	The rate of duty set out in this column that would apply to the goods if the goods were the lowest powered engine, not being an engine for installation in a tractor, with which the goods are suitable for use
84.10.99	- - Other	55%	27½%
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	- Goods, as follows:— (a) cycle and motor-cycle single cylinder tyre inflators, 300 millimetres and over in length and not exceeding 30 millimetres in external diameter, hand-operated; (b) gas exhausters, motor-driven, for iron and steel production; (c) mercury type vacuum pumps; (d) pumps and compressors specially designed for the liquefaction of gases, other than pumps or compressors suitable for refrigeration or ice-making	7½%	Free
84.11.2	- Sealed unit type compressors, for refrigerating appliances, having a power not exceeding 1.492 kilowatts, but not including parts therefor	57½%; or, if higher, \$7 each, and 17½%	40%, or, if higher, \$7 each
84.11.3	- Compressors, not being goods falling within a preceding sub-item of this item, for refrigerating appliances; parts for compressors for refrigerating appliances	47½%	30%
84.11.4	- Reciprocating or rotary air compressors (including fans and blowers of the reciprocating or rotary compressor kind) and pumps having a capacity exceeding 50 cubic metres of free air delivered per minute, but not including vacuum pumps or goods falling within a preceding sub-item of this item	27½%, less 1% for each 0.7 m ³ of free air delivered per min by which the rating of the machine exceeds 50 m ³ of free air delivered per min; or, if higher, 12½%	20%, less 1% for each 0.7 m ³ of free air delivered per min by which the rating of the machine exceeds 50 m ³ of free air delivered per min

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
84.11.5	- Goods, not being goods falling within sub-item 84.11.1, as follows:— (a) electric fans of the propeller type; (b) hand-operated inflators	45%	22½%
84.11.6	- Goods, as follows:— (a) blowers of the revolving fan type not being goods falling within sub-item 84.11.1; (b) foot operated inflators; (c) revolving fans not being goods falling within the last preceding sub-item	55%	27½%
84.11.9	- Other	27½%	20%
84.12	* Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	55%	27½%
84.13	* Furnace burners for liquid fuel (that is to say, atomisers), and furnace burners for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash discharges and similar appliances:		
84.13.1	- Mechanical stokers, mechanical grates, mechanical ash discharges and similar appliances	20%	10%
84.13.9	- Other	30%	20%
84.14	* Industrial and laboratory furnaces and ovens, non-electric	20%	10%
84.15	* Refrigerators and refrigerating equipment (whether electrical or other):		
84.15.1	- Refrigerators of 454 cubic decimetres gross internal capacity or less, but not including parts	37½%	20%
84.15.2	- Parts, incorporating sealed motor compressors having a power not exceeding 1.492 kilowatts, for refrigerating equipment	In respect of each compressor—57½%; or, if higher, \$7, and 17½%; in respect of the remainder of the goods—47½%	In respect of each compressor—40%, or, if higher, \$7; in respect of the remainder of the goods—30%
84.15.9	- Other	47½%	30%
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	- Laundering and dry cleaning machines of a kind commonly used in textile-working	32½%	15%
84.16.2	- Machines, as follows:— (a) of a kind commonly used in paper-making and paper-working; (b) of a kind commonly used in textile-working, not being goods falling within the last preceding sub-item	7½%	Free
84.16.9	- Other	55%	27½%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
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	- Heat exchangers wholly or essentially of graphite or carbon	Free	Free
84.17.2	- Pasteurisers; dairy coolers, not being goods falling within the last preceding sub-item	35%	15%
84.17.3	- Machinery and equipment, as follows:— (a) apparatus specially designed for the liquefaction of gases; (b) dryers and cookers for use in flour and cereal milling; (c) drying machines, automatic, for veneer-making; (d) retorts, pans and condensers, of platinum; (e) sugar cookers, steam, automatic, specially designed for use in the manufacture of confectionery; (f) vacuum ovens for laboratories; (g) apparatus for the temperature control of instruments	7½%	Free
84.17.4	- Electric stoves, ranges and cookers of a kind commonly used for preparing food, not being goods falling within sub-item 84.17.3; gas fired water heaters, not being goods falling within a preceding sub-item of this item	35%	22½%
84.17.5	- Electric heating and cooking apparatus, not being goods falling within sub-item 84.17.3 or 84.17.4; condensers, coolers and evaporators, refrigerating, not being goods falling within sub-item 84.17.1 or 84.17.2	45%	27½%
84.17.6	- Gas fired equipment, not being goods falling within a preceding sub-item of this item	27½%	17½%
84.17.9	- Other	55%	27½%
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	- Goods, as follows:— (a) cream separators or milk clarifiers being centrifuges; (b) dryers for steam; (c) filters specially designed for use with fuel injection equipment for compression ignition internal combustion engines; (d) pressure filters being porcelainware, for laboratories	7½%	Free
84.18.2	- Hydro-extractors being centrifuges, of a kind used solely or principally in laundries or in the textile industry	40%	30%
84.18.3	- Centrifuges, not being goods falling within a preceding sub-item of this item	30%	20%

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
84.18.4	- Filters and purifiers of a kind used solely or principally with refrigerant gases	47½%	30%
84.18.5	- Goods, not being goods falling within a preceding sub-item of this item and not being of the electrostatic type, specially designed for use in the mining or metallurgical industries	30%	7½%
84.18.6	- Goods, not being goods falling within a preceding sub-item of this item and not being of the electrostatic type, of a kind commonly used for filtering lubricants, liquid fuels or air or gases used for combustion, not being of a kind commonly used for domestic purposes:		
84.18.61	- - For use with steam or water turbines; for use as original components in the assembly or manufacture of engines for use in goods of a kind falling within sub-item 84.22.1, 84.23.1, 87.01.2, 87.01.9 or 87.07.3	7½%	Free
84.18.62	- - For use as original components in the assembly or manufacture of vehicles of a kind falling within sub-item 87.01.1, 87.02.1 or 87.03.9	35%	27½%
84.18.63	- - Suitable for use in engines of a kind falling within sub-item 84.06.4	35%	27½%
84.18.64	- - Suitable for use in engines of a kind falling within paragraph 84.06.71	42½%	25%
84.18.65	- - Suitable for use in internal combustion piston engines, not being goods falling within a preceding paragraph of this sub-item	The rate of duty set out in this column that would apply to the goods if the goods were the lowest powered engine, not being an engine for installation in a tractor, with which the goods are suitable for use	The rate of duty set out in this column that would apply to the goods if the goods were the lowest powered engine, not being an engine for installation in a tractor, with which the goods are suitable for use
84.18.69	- - Other	55%	27½%
84.18.9	- Other:		
84.18.91	- - Electrostatic type	42½%	17½%
84.18.99	- - Other	55%	27½%
84.19	* Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capping or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:		

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
84.19.1	– Machines, as follows:— (a) champagne bottling machines; (b) automatic labelling machines; (c) machines for making matchboxes; (d) sealing machines, for sealing fibreboard or paperboard boxes or cartons; (e) automatic packing or wrapping machines, electrically operated; (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	7½%	Free
84.19.2	– Household dish washing machines, electric	22½%	Free
84.19.9	– Other	55%	27½%
84.20	* Weighing machinery (excluding balances of a sensitivity of 50 milligrams or better), including weight-operated counting and checking machines; weighing machine weights of all kinds:		
84.20.1	– Spring balances; price computing scales	40%	25%
84.20.2	– Machines, as follows:— (a) having a weighing capacity exceeding 1 tonne; (b) automatic or continuous weighing machines; (c) checkweighers, not being goods of a kind falling within sub-item 84.20.1; weighing machine weights of all kinds	20%	10%
84.20.9	– Other	30%	20%
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	7½%	Free
84.21.2	– Steam or sand blasting machines and similar jet projecting machines; lubricators; hand fire extinguishers	55%	27½%
84.21.3	– Flame guns; fire extinguishers, not being goods falling within a preceding sub-item of this item	37½%	17½%
84.21.4	– Windscreen washers	37½%	27½%
84.21.5	– Appliances specially designed for use in the mining industry	15%	7½%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
84.21.6	- Power operated garden and field spraying machines; appliances of a kind commonly used for spraying or dispersing pesticides or herbicides, not hand or foot operated	25%	5%
84.21.7	- Garden or field irrigators, not being goods falling within a preceding sub-item of this item; hand or foot operated appliances of a kind commonly used for spraying or dispersing pesticides or herbicides; appliances of a kind used solely or principally for spraying paints, enamels, lacquers, varnishes and the like or for spraying powders, not being goods falling within a preceding sub-item of this item	45%	22½%
84.21.9	- Other	27½%	10%
84.22	* Lifting, handling, loading or unloading machinery, telphers and conveyors, not being machinery falling within item 84.23:		
84.22.1	- Self-propelling bases or units not further manufactured than the stage comprising the operator's hydraulic controls for the operation of working implements, being goods that do not incorporate hydraulic rams, beams for supporting working implements, working implements and like additions and ancillary equipment:		
84.22.11	- - Types that, in the opinion of the Minister, are, or are derivatives of, agricultural tractors	In respect of a component specified in note 8 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods —7½%	In respect of a component specified in note 8 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods —Free
84.22.12	- - Fixed frames, fixed sub-frames and other fixed strengthening members, of a kind commonly used with goods (other than of the track-laying type) falling within paragraph 84.22.11	20%	10%
84.22.19	- - Other	In respect of a component specified in note 8 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods —20%	In respect of a component specified in note 8 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods —10%

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
84.22.2	- Goods, as follows:— (a) balancing equipment, overhead, for use with portable hand tools; (b) chain hoists and chain pulley tackle; (c) pushers or feeders for rotary and percussive rock drills:		
84.22.21	- - Manually operated lever type chain hoists and chain pulley tackle	25%	15%
84.22.22	- - Spur gear type chain hoists and chain pulley tackle, manually or electrically operated, not being goods falling within the last preceding paragraph	45%	27½%
84.22.29	- - Other	7½%	Free
84.22.3	- Cranes, not being goods falling within a preceding sub-item of this item; lifting devices for tipping lorries; lifting jacks:		
84.22.31	- - For use as original components in the assembly or manufacture of vehicles of a kind falling within sub-item 87.01.1, 87.02.1 or 87.03.9	35%	27½%
84.22.32	- - Lifting jacks; lifting devices for tipping lorries, not being goods falling within the last preceding paragraph:		
84.22.321	- - - Lifting jacks	57½%, or, if higher, \$0.75 each	22½%, or, if higher, \$0.55 each
84.22.329	- - - Other	37½%	27½%
84.22.39	- - Other:		
84.22.391	- - - Track-laying cranes; travelling and portable cranes, hand operated	45%, less 1% for each t, if any, by which the working weight of the machine exceeds 50 t; or, if higher, 7½%	30%, less 1% for each t, if any, by which the working weight of the machine exceeds 50 t
84.22.399	- - - Other	35%	20%
84.22.4	- Loaders and unloaders of the self-propelling kind:		
84.22.41	- - Loaders of a kind incorporating two-wheel drive, non-articulated, self-propelling bases	In respect of a component specified in note 9 to this Chapter—the rate of duty set out in this column that would apply to the component if it were	In respect of a component specified in note 9 to this Chapter—the rate of duty set out in this column that would apply to the component if it were

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
		imported separately; in respect of the remainder of the goods—50%	imported separately; in respect of the remainder of the goods—35%
84.22.42	- - Loading equipment of a kind forming part of loaders of a kind falling within paragraph 84.22.41 or 84.22.49 as follows:— (a) buckets; (b) dippers; (c) grabs; (d) grapples; (e) shovels; and (f) other attachments of a kind similar to those specified in paragraphs (a) to (e) inclusive, as determined by the Minister	35%	20%
84.22.49	- - Other	In respect of a component specified in note 9 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods—45%	In respect of a component specified in note 9 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods—30%
84.22.5	- Coal conveyors, ore conveyors and ore belt distributors; teleferics and aerial cableways	In respect of the conveyor or elevator belting, if any, for coal conveyors, ore conveyors and ore belt distributors—35%; in respect of the remainder of the goods—20%	In respect of the conveyor or elevator belting, if any, for coal conveyors, ore conveyors and ore belt distributors—25%; in respect of the remainder of the goods—10%
84.22.6	- Wearing parts of an interchangeable or inserted tool type composed wholly or partly of tungsten carbide or other cemented carbides	25%	15%
84.22.9	- Other:		
84.22.91	- - Specially designed for use in the mining or metallurgical industries:		
84.22.911	- - - Winding engines	42½%	17½%
84.22.919	- - - Other	15%	7½%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
84.22.92	- - Of a kind used solely or principally in agriculture, horticulture or viticulture	20%	10%
84.22.99	- - Other	55%	27½%
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	- Self-propelling bases or units not further manufactured than the stage comprising the operator's hydraulic controls for the operation of working implements, being goods that do not incorporate hydraulic rams, beams for supporting working implements, working implements and like additions and ancillary equipment:		
84.23.11	- - Types that, in the opinion of the Minister, are, or are derivatives of, agricultural tractors	In respect of a component specified in note 8 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods—7½%	In respect of a component specified in note 8 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods—Free
84.23.12	- - Fixed frames, fixed sub-frames and other fixed strengthening members, of a kind commonly used with goods (other than of the track-laying type), falling within paragraph 84.23.11	20%	10%
84.23.19	- - Other	In respect of a component specified in note 8 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods—20%	In respect of a component specified in note 8 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods—10%
84.23.2	- Loaders, back hoes and composite loader/back hoe units, of a working weight up to and including 45.75 tonnes of the self-propelling kind:		

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
84.23.21	- - Of a kind incorporating two-wheel drive, non-articulated, self-propelling bases	In respect of a component specified in note 9 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods—50%	In respect of a component specified in note 9 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods—35%
84.23.22	- - Loading equipment of a kind forming part of goods of a kind falling within paragraph 84.23.21 or 84.23.29, as follows:— (a) buckets; (b) dippers; (c) grabs; (d) grapples; (e) shovels; and (f) other attachments of a kind similar to those specified in paragraphs (a) to (e) inclusive, as determined by the Minister	35%	20%
84.23.29	- - Other	In respect of a component specified in note 9 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods—45%	In respect of a component specified in note 9 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods—30%
84.23.3	- Excavating, levelling and tamping machinery, not being goods falling within a preceding paragraph of this item:		
84.23.31	- - Of the shovel, back-filler, skimmer, grab or dragline kind or of a similar kind	In respect of a component specified in note 9 to this Chapter—35%; in respect of the remainder of the goods—45%, less 1% for each t, if any, by which the	In respect of a component specified in note 9 to this Chapter—20%; in respect of the remainder of the goods—30%, less 1% for each t, if any, by which the

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
		working weight of the machine exceeds 50 t; or, if higher, 7½%	working weight of the machine exceeds 50 t
84.23.39	- - Other	35%	20%
84.23.4	- Wearing parts of an interchangeable or inserted tool type composed wholly or partly of tungsten carbide or other cemented carbides	25%	15%
84.23.9	- Other:		
84.23.91	- - Diamond drilling machines and parts and accessories therefor other than core barrel assemblies, reamer shells and drill rods or pipes; augering machines; rock boring machines; rock cutting machines other than coal cutting machines	30%	20%
84.23.92	- - Drill rods or pipes for diamond drilling machines	20%	10%
84.23.99	- - Other	7½%	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 incorporating prime movers of the non-readily detachable kinds:		
84.24.11	- - Of a wheeled kind that is operated by a prime mover having a power not exceeding 7.46 kilowatts	In respect of a component specified in note 10 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods—30%	In respect of a component specified in note 10 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods—20%
84.24.19	- - Other	27½%	5%
84.24.2	- Rotary cultivators, power operated, of a kind commonly drawn by wheeled tractors having a power not exceeding 7.46 kilowatts	30%	20%
84.24.3	- Mechanically propelled lawn and sports ground rollers of a kind suitable for use as road rollers	42½%	27½%
84.24.9	- Other	20%	10%
84.25	* Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and		

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
	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 item 84.29):		
84.25.1	- Lawnmowers operated solely by manpower	45%, or, if higher, \$1.15 each	22½%
84.25.2	- Lawnmowers, electric	35%	20%
84.25.3	- Lawnmowers with self-contained power of a kind operated by air cooled internal combustion engines having a power not exceeding 7.46 kilowatts	45%	30%
84.25.4	- Metal parts for strippers, stripper harvesters, reaper threshers or other harvesters for seeds, grain or leguminous vegetables	20%	20%
84.25.9	- Other	20%	10%
84.26	* Dairy machinery (including milking machines)	30%	20%
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 ordinarily used in wine-making	20%	10%
84.27.9	- Other	7½%	Free
84.28	* Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	20%	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:		
84.29.1	- Machinery specially designed for the working of dried leguminous vegetables	55%	27½%
84.29.9	- Other	7½%	Free
84.30	* Machinery not falling within any other item in this Chapter, of a kind used in— 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 manufacturing or brewing:		
84.30.1	- Machinery, as follows:— (a) malt mills; (b) machinery specially designed for the manufacture of pasta products, including macaroni, spaghetti and the like;	7½%	Free

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
	(c) machinery specially designed for use in the manufacture of cocoa and confectionery, as follows: machinery for reducing cocoa and chocolate by means of metal rollers or discs; moulding machines, continuous;		
	(d) machinery specially designed for use in the manufacture and production of fine bakers' wares, as follows: automatic icing machines; triplex continuous feed soft dough cake machines for making two-coloured embossed or wire-cut work		
84.30.9	- Other	55%	27½%
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	7½%	Free
84.31.9	- Other	55%	27½%
84.32	* Book-binding machinery, including book-sewing machines:		
84.32.1	- Machinery, as follows:— (a) backing machines; (b) binding machines; (c) blocking machines; (d) case-making machines; (e) folding machines for folding sheets not exceeding 762 millimetres in width; (f) gluing and covering machines, for book-backs; (g) page numbering machinery; (h) rounding machines, for books; (i) sewing machines; (j) stitching machines; (k) stripping machines	7½%	Free
84.32.9	- Other	55%	27½%
84.33	* Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard:		
84.33.1	- Machines or machinery, as follows:— (a) bevelling machines;	7½%	Free

Column 1 Reference No.	Column 2 Goods	Column 3 General Rate	Column 4 Preferential Rate
	(b) box or carton making machinery, viz.:— (i) automatic machines; (ii) body forming and gluing machines, combined; (iii) corner stayers; (iv) stapling machines; (c) cutting, creasing and embossing machinery, combined; (d) envelope-making machines; (e) folding, for folding sheets up to and including 508 millimetres in width, not being box or carton making machinery; (f) guillotines, power operated, exceeding 762 millimetres cutting width; (g) index cutting machines; (h) trimming machines		
84.33.9	- Other	55%	27½%
84.34	* Machinery, apparatus and accessories for type-founding or type-setting; machinery (other than machine-tools falling within item 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	- Monoline type-composing machines	Free	Free
84.34.2	- Goods, as follows:— (a) blocks, plates, cylinders and lithographic stones, planed, grained, polished or otherwise prepared for printing purposes but not including goods of sub-item 84.34.3; (b) chases; (c) printers' materials, being circles, clumps, curves, leads and rules; (d) machinery specially designed for use in the actual process of electrotyping and stereotyping; (e) type-casting machines; (f) type-composing machines, not being goods falling within the last preceding sub-item; (g) whirlers, electric	7½%	Free
84.34.3	- Zinc plates prepared for photo-engraving	25%	15%
84.34.4	- Printing type, impressed flongs and matrices, printing blocks, plates and cylinders, not being goods falling within a preceding sub-item of this item	35%	15%
84.34.9	- Other	55%	27½%
84.35	* Other printing machinery; machines for uses ancillary to printing:		
84.35.1	- Rotary web printing presses up to and including 25.4 tonnes in weight, printing from curved stereos or curved electros and designed to be fed from one or two paper rolls each not more than 1650 millimetres wide not being printing presses known as "Duplex Tubular" printing from cylindrical stereo plates as distinct from semi-cylindrical stereo plates	In respect of each blanket—7½%; in respect of the remainder of the machinery—27½%	Free

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
84.35.2	- Web printing presses up to and including 25.4 tonnes in weight, printing from flat type forms and designed to be fed from one paper roll not more than 1650 millimetres wide	In respect of each blanket—7½%; in respect of the remainder of the machinery—27½%	Free
84.35.9	- Other:		
84.35.91	- - Goods, as follows:— (a) printing machines and presses; (b) presses for printing and cutting out seals, labels, tags and the like; (c) presses for marking laundry; (d) bronzing machines	7½%	Free
84.35.99	- - Other	55%	27½%
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	- Machines, as follows:— (a) balling machines; (b) carding machines; (c) combing machines; (d) cotton gins; (e) doubling and filling machines; (f) drawing machines of the gill or spiral kind; (g) drawing machines other than of the gill or spiral kind, not being of a kind used solely or principally in the preparation of fibres for the manufacture of cordage, rope, twine and the like; (h) feeders, automatic, for carding machines; (i) frames, spinning or twisting with vertical spindles, other than of the live spindle kind; (j) frames, spinning, speed, and doubling and twisting; (k) gill boxes; (l) mules, spinning; (m) openers, bale; (n) scutching machines; (o) shredding machines, felt-making; (p) spreaders, gill; (q) teasing machines	7½%	Free
84.36.2	- Wool scouring machines, wool washing machines	35%	27½%
84.36.9	- Other	52½%	27½%
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	- Machines, as follows:— (a) braiding machines; (b) embroidery machines;	In respect of any healds (other than	In respect of any healds (other than

Column 1 Reference No.	Column 2 Goods	Column 3 General Rate	Column 4 Preferential Rate
	(c) knitting machines, other than flat bed knitting machines designed to use high and low butt needles; (d) lace-making machines; (e) plaiting machines; (f) thread drawing machines; (g) warp sizing machines; (h) weaving machines	metal healds) and reeds—55%; in respect of the remainder of the goods—7½%	metal healds) and reeds—27½%; in respect of the remainder of the goods—Free
84.37.2	- Flat bed knitting machines designed to use high and low butt needles	25%	7½%
84.37.9	- Other	55%	27½%
84.38	* Auxiliary machinery for use with machines of a kind falling within item 84.37; parts and accessories of a kind used solely or principally with machines falling within this item or item 84.36 or 84.37:		
84.38.1	- Goods, as follows:— (a) card clothing or lagging; (b) lags; (c) mechanical knotters; (d) metal healds; (e) needles; (f) rings and spindles for throwing machines for silk or man-made fibres; (g) shuttles; (h) travellers (other than of the long bar type used in the throwing of silk); (i) specially designed for use with machines of a kind in respect of which duty not exceeding 7½% of the value of the goods is payable, but not including— (i) extruding nipples, spinnerets and the like for machines for extruding man-made fibres; (ii) healds; (iii) heald frames; (iv) reeds; (v) warp beams	7½%	Free
84.38.9	- Other	55%	27½%
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	7½%	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		
84.40.1	- Machines, as follows:— (a) creasing and lapping machines; (b) cropping machines; (c) cutting machines;	7½%	Free

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
	(d) cutting, rolling and measuring machines, combined; (e) dressing and scouring machines; (f) fringing machines; (g) inspection machines incorporating folding or reeling devices and measuring apparatus; (h) 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; (i) napping or raising machines; (j) notching and perforating machines; (k) plaiting machines; (l) pressing machines and laundry and dry-cleaning machines, not being goods falling within sub-item 84.40.2, as follows:— (i) collar blocking machines (automatic); (ii) collar rounding machines; (iii) collar turning machines; (iv) cuff scrubbing machines; (v) pressing machines (other than manually operated); (vi) shirt folding machines; (vii) starching machines (other than collar starching machines); (viii) starch mixing machines; (m) scutching machines; (n) sizing machines; (o) steaming and crabbing machines; (p) sueding machines; (q) tentering machines		
84.40.2	– Laundry machines of a kind commonly used for domestic purposes	45%	25%
84.40.3	– Manually operated pressing machines, not being goods falling within sub-item 84.40.2	25%	12½%
84.40.4	– Washing or cleaning machinery, not being goods falling within a preceding sub-item of this item	32½%	15%
84.40.5	– Garment formers (that is to say, finishers), not being goods falling within a preceding sub-item of this item	32½%	22½%
84.40.6	– Bleaching and dyeing machines	50%	27½%
84.40.9	– Other	52½%	25%
84.41	* Sewing machines; furniture of a kind used solely or principally with sewing machines; sewing machine needles:		
84.41.1	– Sewing machines of a kind commonly used in the household, treadle or hand operated, but not including machine heads imported separately	7½%	Free
84.41.9	* Other	Free	Free
84.42	* Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery):		

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
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; building and loading machines, heel; (ii) evening and grading machines, sole; (iii) lasting machines; (iv) levelling machines, automatic; (v) nailing machines; (vi) pulling-over machines; (vii) rounding machines, sole; (viii) screw machines, automatic; (ix) setting machines, edge or welt; (x) slugging machines; (xi) tacking machines; (xii) trimming machines, in-seam; (c) brushing machines of a kind used in tanning sole leather; (d) fur fleshing, pulling or shearing machines; (e) oiling-off machines of a kind used in the production of sole leather; (f) tanners' hammering machines; (g) whole hide dehairing machines	7½%	Free
84.42.9	- Other	55%	27½%
84.43	* Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries:		
84.43.1	- Pressure casting machines	30%	20%
84.43.9	- Other	20%	10%
84.44	* Rolling mills and rolls therefor	7½%	Free
84.45	* Machine-tools for working metal or metal carbides, not being machines falling within item 84.49 or 84.50:		
84.45.31	- - Spinning lathes:		
84.45.311	- - - With heights of centres above bed not exceeding 508 millimetres	40%	27½%
84.45.319	- - - Other	7½%	Free
84.45.32	- - Lathes and chucking machines and turning machines, with horizontal beds, not including spinning lathes:		
84.45.321	- - - Machines, as follows:— (a) brake drum lathes, with capacity limited to drums not exceeding 661 millimetres in diameter; (b) capstan lathes, with heights of centres above bed not exceeding 254 millimetres; (c) general purpose lathes of the sliding, surfacing and screw cutting (or chasing)	40%	27½%

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
	type, with or without tail stocks, including any modifications from such basic lathes, but not including automatic or semi-automatic machines, not being goods falling within sub-paragraph 84.45.322; (d) T-bed surfacing and boring lathes and machines		
84.45.322	- - - Lathes, general purpose, having a swing over bed of 279 millimetres or exceeding 279 millimetres and not exceeding 686 millimetres of a kind that but for this sub-paragraph would fall within sub-paragraph 84.45.321	40%; and a temporary duty of 7½%, and an amount per lathe equal to the amount, if any, by which the FOB price of the lathe is less than the product of \$78.74 and the number representing the swing (in cm) over the bed of the lathe	27½%; and a temporary duty of 7½%, and an amount per lathe equal to the amount, if any, by which the FOB price of the lathe is less than the product of \$78.74 and the number representing the swing (in cm) over the bed of the lathe
84.45.329	- - - Other	7½%	Free
84.45.33	- - - Screwing, chasing or tapping machines not falling within paragraph 84.45.31 or 84.45.32:		
84.45.331	- - - Machines, as follows:— (a) screwing or chasing (external cut) machines, of the radial die type, not exceeding 102 millimetres capacity in mild steel; (b) screwing or chasing (external cut) machines, of the tangential die type, not exceeding 204 millimetres capacity in mild steel; (c) tapping machines, not exceeding 12.7 millimetres diameter capacity in mild steel	40%	27½%
84.45.339	- - - Other	7½%	Free
84.45.4	- Forging, hammering, riveting, bending, straightening, pressing or drawing machines:		
84.45.41	- - - Extrusion presses	30%	20%
84.45.42	- - - Machines (other than those designed solely or principally for preparing or working printing blocks, plates or cylinders), as follows:— (a) bending, curving, straightening, grooving, edging or seaming machines for working sheet metal (irrespective of gauge); (b) drop forging hammers (other than hydraulic) not exceeding 2.04 tonnes capacity; (c) presses, forming, including such machines that form and cut;	40%	27½%

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
	(d) riveting machines, non-pneumatic, rotary spinning, having a stroke not exceeding 50.8 millimetres; (e) riveting machines, pneumatic		
84.45.49	- - Other	7½%	Free
84.45.5	- Cutting, shearing, slitting or nibbling machines, not falling within sub-item 84.45.4:		
84.45.51	- - Machines, as follows:— (a) cutting presses; (b) guillotine shears; (c) slitting machines, whether or not also capable of flanging, designed to cut or trim mild steel to circular or other shapes but not including machines designed to cut or trim mild steel exceeding 3.175 millimetres in thickness or to cut or trim mild steel to shapes having a cross-sectional dimension exceeding 1524 millimetres	40%	27½%
84.45.52	- - Gang slitting machines	30%	20%
84.45.59	- - Other	7½%	Free
84.45.6	- Machines, as follows:— (a) drilling machines, as follows— (i) bench or pedestal type, having a drilling capacity in mild steel not exceeding 60 millimetres in diameter; or (ii) vertical type, with or arranged for use with multiple spindle heads; (b) grinding, honing, lapping or polishing machines, other than— (i) automatic polishing machines; (ii) centreless cylindrical or internal cylindrical grinding machines; (iii) grinding machines of a kind designed solely or principally for preparing or working printing blocks, plates or cylinders; (iv) honing machines of a kind designed to use honing stones; or (v) lapping machines of a kind designed to lap with soft metal charged with abrasives or with stone laps; (c) lathes, as follows— (i) brake drum or disc brake type, of a kind designed for repair or reconditioning; (ii) general purpose, of the sliding, surfacing and screw cutting (or chasing) type or capstan type, having a swing over bed not exceeding 650 millimetres, not being automatic lathes; or (iii) spinning type, having a swing over bed not exceeding 1100 millimetres; (d) re boring machines of a kind designed for the repair or reconditioning of internal combustion engines and parts for such engines; (e) sawing or filing machines, as follows— (i) abrasive cutting-off machines with diameter of cutting wheel not exceeding 650 millimetres;	35%	25%

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
	(ii) band sawing machines; (iii) circular sawing machines not being abrasive cutting machines; (iv) filing machines; or (v) hack sawing machines, single blade; (f) screwing or chasing (external cut) machines, of the radial die type, not exceeding 100 millimetres capacity in mild steel; (g) screwing or chasing (external cut) machines, of the tangential die type, not exceeding 200 millimetres capacity in mild steel; or (h) tapping machines, not exceeding 12.5 millimetres diameter capacity in mild steel		
84.45.7	- Milling machines, not being— (a) general purpose toolroom machines, not usable with tables exceeding 1016 millimetres in length or with tables exceeding 381 millimetres in width; or (b) pantograph type machines, with work capacity not exceeding 407 millimetres in length or 204 millimetres in width	Free	Free
84.45.9	- Other	7½%	Free
84.45.91	- - Machines, as follows:— (a) jewellers' rolls, hand operated, up to 381 millimetres in length of roll; (b) powered heads, suitable for drilling, milling, boring reaming, tapping or other rotary cutting functions	40%	27½%
84.45.99	- - Other	7½%	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 machines falling within item 84.49:		
84.46.1	- Lens cutting machines; cutting machines for working diamonds	7½%	Free
84.46.9	- Other	55%	27½%
84.47	* Machine-tools for working wood, cork, bone, ebonite (that is to say, vulcanite), hard artificial plastic materials or other hard carving materials, other than goods falling within item 84.49:		
84.47.1	- Machines specially designed for use in the process of electrotyping and stereotyping; Wood-working machines, as follows:— (a) cramping machines of a kind used for cramping doors and sashes, power-operated; (b) dowel cutting-off and pointing machines, automatic; (c) edgers, double, incorporating built-in electric motors on the spindles; (d) edgers, straight line, incorporating built-in electric motors on the spindles; (e) jointer and edger machines, dovetail glue, automatic; (f) jointers, glue, continuous feed;	7½%	Free

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
	<ul style="list-style-type: none"> (g) jointing and thickening machines, combined, incorporating a single cutter block; (h) moulding machines, spindle, incorporating built-in automatic feed; (i) planing and matching machines, combined, incorporating one or more of the following features:— <ul style="list-style-type: none"> (i) built-in electric motors on the spindles; (ii) removable horizontal cutter blocks; (iii) jointing devices; (iv) five or more cutter spindles (not being beading heads); (j) planing and moulding machines, combined, incorporating one or more of the following features:— <ul style="list-style-type: none"> (i) built-in electric motors on the spindles; (ii) removable horizontal cutter blocks; (iii) jointing devices; (iv) five or more cutter spindles (not being beading heads); (k) planing and thickening machines, panel, incorporating a single cutter block 762 millimetres or over in width; (l) recessing machines, hinge and lock, incorporating reciprocating cutters; (m) routers, high speed, combined with frequency changers to give speeds of 18,000 or more revolutions per minute, incorporating electric motors and cutter spindles on common shafts; (n) tenoning machines, double end; (o) tenoning machines, single-end, incorporating built-in electric motors on the spindles; (p) thickening or surfacing machines, double sided, incorporating two horizontal cutter blocks with or without sideheads; (q) lathes, as follows:— <ul style="list-style-type: none"> (i) copying lathes; (ii) automatic lathes; (iii) roughing lathes for turning last blocks; (r) dovetailing machines; (s) hollow chisel morticing machines with variable stroke, automatic; (t) nailing machines; (u) boring machines, horizontal, double acting; (v) boring or drilling machines, pneumatic, portable; (w) matchbox-making machines; (x) planing, moulding, and shaping machines, as follows:— <ul style="list-style-type: none"> (i) spindle or circular moulding machines, with rotary tables, for multiple work; (ii) milling machines, pattern; (y) sanding machines, as follows:— <ul style="list-style-type: none"> (i) belt sanding machines, automatic stroke; 		

Column 1 Reference No.	Column 2 Goods	Column 3 General Rate	Column 4 Preferential Rate
	<ul style="list-style-type: none"> (ii) belt sanding machines, oscillating vertical; (iii) belt sanding machines, spiral contact; (iv) moulding sanders, automatic; (v) triple drum sanders; (vi) variety sanders, multiple spindle; (z) sawing machines, as follows:— <ul style="list-style-type: none"> (i) band sawing and resawing machines, log; (ii) band sawing machines, other, with saw pulleys 1065 millimetres in diameter and over; (iii) cross-cut saw benches, swing saw, designed for cross-cutting in box and case making; (iv) frame sawing machines; (aa) screw driving machines; (ab) veneer-making machines, as follows:— <ul style="list-style-type: none"> (i) drying machines, automatic; (ii) taping machines 		
84.47.2	– Other wood-working machines:		
84.47.21	– – Planing; surfacing; thicknessing; moulding; shaping; trenching; recessing; routers; combined planing and matching; combined planing and moulding; combined planing, moulding and matching:		
84.47.211	– – – The value of which does not exceed \$910 each	42½%	17½%
84.47.219	– – – Other	42½%, less 0.0156% of the product of the value of the goods and the number by which the value, in dollars, of the machine (disregarding any fraction) exceeds \$910; or, if higher, 7½%	17½%, less 0.0156% of the product of the value of the goods and the number by which the value, in dollars, of the machine (disregarding any fraction) exceeds \$910
84.47.22	– – Morticing machines; combined boring and morticing machines; plain wood-turning lathes of 254 millimetres centres or over:		
84.47.221	– – – The value of which does not exceed \$272 each	42½%	17½%
84.47.229	– – – Other	42½%, less 0.0625% of the product of the value of the goods and the number by which the value, in dollars, of the machine (disregarding	17½%, less 0.0625% of the product of the value of the goods and the number by which the value, in dollars, of the machine (disregarding

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
		any fraction) exceeds \$272; or, if higher, 7½%	any fraction) exceeds \$272
84.47.23	- - Roller feed, radial arm and dimension saw benches; cross-cut sawing machines, double, multiple, straight line or automatic; variety circular saw benches; sawing machines; double edgers, straight line edgers:		
84.47.231	- - - The value of which does not exceed \$272 each	42½%	17½%
84.47.239	- - - Other	42½%, less 0.0625% of the product of the value of the goods and the number by which the value, in dollars, of the machine (disregarding any fraction) exceeds \$272; or, if higher, 7½%	17½%, less 0.0625% of the product of the value of the goods and the number by which the value, in dollars, of the machine (disregarding any fraction) exceeds \$272
84.47.29	- - Other	42½%	17½%
84.47.9	- Other	55%	27½%
84.48	* Accessories and parts of a kind used solely or principally with machines of a kind falling within item 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	- Accessories and parts of a kind used solely or principally with machines of a kind falling within item 84.45; tool holders of a kind ordinarily used for holding metal-working tools:		
84.48.11	- - Goods, as follows:— (a) chucks; (b) copying attachments for lathes; (c) dividing heads with spiral cutting devices; (d) indexing tables; (e) lathe tool holders; (f) parts forming part of the contour of the machine or being an internal part of the machine, being parts specially designed for use with machines of a kind to which item 84.45 applies and in respect of which duty not exceeding 7½% of the value of the goods is payable; or (g) vices, other than cast iron vices	7½%	Free
84.48.19	- - Other	35%	25%
84.48.2	- Chucks not falling within sub-item 84.48.1; tool holders, hand held, of a kind driven by flexible shafts	7½%	Free

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
84.48.3	- Tool holders not falling within sub-item 84.48.1 or 84.48.2	55%	27½%
84.48.9	- Other:		
84.48.91	- - Of a kind used solely or principally with wood-working machines	The rate of duty set out in this column that would apply to the goods if the goods were a wood-working machine of the kind with which the goods are suitable for use, or, if the goods are suitable for use with two or more kinds of wood-working machines, a wood-working machine of the kind that is the highest-rated of those kinds	The rate of duty set out in this column that would apply to the goods if the goods were a wood-working machine of the kind with which the goods are suitable for use, or, if the goods are suitable for use with two or more kinds of wood-working machines, a wood-working machine of the kind that is the highest-rated of those kinds
84.48.99	- - Other:		
84.48.991	- - - Of a kind used solely or principally with machines of a kind to which sub-item 84.46.1 or 84.47.1 applies	7½%	Free
84.48.999	- - - Other	55%	27½%
84.49	* Tools for working in the hand, pneumatic or with self-contained non-electric motor:		
84.49.1	- Pneumatic tools:		
84.49.11	- - Greasing or lubricating pistols of a kind commonly used in garages	35%	27½%
84.49.12	- - Rotary and percussive rock drills	7½%	Free
84.49.19	- - Other	12½%	Free
84.49.2	- Hydraulic tools	7½%	Free
84.49.3	- Chain saws, not falling within sub-item 84.49.1 or 84.49.2:		
84.49.31	- - The value of which does not exceed \$272 each	42½%	17½%
84.49.39	- - Other	42½%, less 0.0625% for each \$1 by which the value of the machine exceeds \$272; or, if higher, 7½%	17½%, less 0.0625% for each \$1 by which the value of the machine exceeds \$272

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
84.49.9	- Other:		
84.49.91	- - Wood-working saws:		
84.49.911	- - - The value of which does not exceed \$272 each	42½%	17½%
84.49.919	- - - Other	42½%, less 0.0625% for each \$1 by which the value of the machine exceeds \$272; or, if higher, 7½%	17½%, less 0.0625% for each \$1 by which the value of the machine exceeds \$272
84.49.99	- - Other	55%	27½%
84.50	* Gas-operated welding, brazing, cutting and surface tempering appliances	27½%	17½%
84.51	* Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines	7½%	Free
84.52	* Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device	7½%	Free
84.53	* Automatic data processing machines and units therefor; magnetic and optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not falling within any other item:		
84.53.1	- Power supply units, imported separately, for automatic data processing machines	The rate of duty set out in this column that, but for this item, would apply to the goods	The rate of duty set out in this column that, but for this item, would apply to the goods
84.53.9	- Other	In respect of cathode ray display terminals—7½%, and a temporary duty of 25%; in respect of the remainder of the goods—7½%; from and including the date on which the temporary rate ceases to operate—7½%	In respect of cathode ray display terminals—a temporary duty of 25%; in respect of the remainder of the goods—Free; from and including the date on which the temporary rate ceases to operate—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):		

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
84.54.1	- Machines, as follows:— (a) addressing machines; (b) coin-counting machines; (c) machines for cancelling cheques, stamps, documents and the like by overprinting; (d) paper-folding machines; (e) perforating machines; (f) stencil-cutting machines	7½%	Free
84.54.2	- Duplicating machines	27½%	10%
84.54.3	- Goods, as follows:— (a) de-stapling machines; (b) punches of a kind commonly used for punching marginal holes in stationery; (c) stapling machines	40%	17½%
84.54.9	- Other	55%	27½%
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 item 84.51, 84.52, 84.53 or 84.54:		
84.55.1	- Of a kind used solely or principally with duplicating machines	27½%	10%
84.55.9	- Other	7½%	Free
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	- Runner mills being pestles and mortars	7½%	Free
84.56.2	- Asphalt plants; brick presses; concrete mixers; jaw crushing or grinding machines having a working weight less than 50.8 tonnes; vertical rotary crushing or grinding machines having a working weight less than 50.8 tonnes	30%	20%
84.56.9	- Other	20%	10%
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	55%	27½%
84.58	* Automatic vending machines, not being machines for playing games of skill or chance	55%	27½%
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) braiding machines for covering electric wires;	7½%	Free

Column 1 Reference No.	Column 2 Goods	Column 3 General Rate	Column 4 Preferential Rate
	<ul style="list-style-type: none"> (b) broom-making and brush-making machines, as follows:— <ul style="list-style-type: none"> bristle-combing and mixing machines; bristle-nailing machines; brush-trimming machines; filling machines; handle-fixing machines; (c) card-mounting machines and combined card-mounting and grinding machines, for textile-working machines; (d) cigarette and tobacco-making machines, as follows:— <ul style="list-style-type: none"> cigarette-making, power operated, machines; feeding and cutting machines, of the band kind; (e) cleaners, automatic, for cleaning felt used on paper-making machines; (f) cleaning machines for use in cleaning space bands used on printers' slug-casting machines; (g) clearers, yarn, and slub catchers; (h) eyeletting machines; (i) incorporating machines of a kind used in the manufacture of explosives; (j) lacing machines for use in the manufacture of sandshoes; (k) match-making machines, automatic; (l) rope or cable-making machines, as follows:— <ul style="list-style-type: none"> cabling machines with vertical spindles; laying machines with vertical spindles; laying machines, walk; plaiting and braiding machines; rope-making machines (including four-strand horizontal house rope-making machines but not other types of horizontal house rope-making machines); (m) tagging machines, for tagging corset laces; (n) thrusters that are electrically operated; (o) winding machines, electric coil; (p) wire-tinning machines 		
84.59.2	- Jacketed storage vats or tanks; churns	35%	15%
84.59.3	- Homogenising machines	47½%	27½%
84.59.4	- Carpet sweepers	47½%	17½%
84.59.5	- Vacuum cleaners	17½%	Free
84.59.6	- Goods, as follows:— <ul style="list-style-type: none"> (a) parts or fittings of a kind used solely or principally in ships, boats or other vessels; (b) windscreen wipers; (c) sound signalling apparatus for vehicles including vessels 	37½%	27½%
84.59.7	- Road-making machinery	42½%	17½%
84.59.9	- Other	55%	27½%
84.60	* Moulding boxes for metal foundry; moulds of a kind used for metal (other than ingot moulds), for metal	45%	27½%

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
	carbides, for glass, for ceramic pastes, concrete, cement or other mineral materials, for rubber or for artificial plastic materials		
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	- Actuators, of the piston or diaphragm kind, of a work rating within the range of 40 to 4100 joules (inclusive); pneumatically operated control valves	35%	25%
84.61.2	- Safety controls of a kind used solely or principally with gas cooking appliances; valves of a kind commonly used with pneumatic tyres and tubes	30%	20%
84.61.3	- Steam traps; valves of a kind designed for the automatic control of temperature, humidity, pressure, vacuum or rate of flow, not being valves falling within sub-item 84.61.1, 84.61.2 or 84.61.4 or valves of the "on-off" kind	7½%	Free
84.61.4	- Syphon heads; goods of a kind commonly used in refrigerators or refrigerating equipment:		
84.61.41	- - Syphon heads	22½%	Free
84.61.49	- - Other	47½%	30%
84.61.5	- Hydraulic control valves for use in agricultural tractors for the operation of agricultural implements	7½%	Free
84.61.9	- Other:		
84.61.91	- - Wholly of brass, bronze or gunmetal	50%	27½%
84.61.92	- - Of artificial plastic materials	47½%	30%
84.61.99	- - Of other materials	55%	27½%
84.62	* Ball, roller or needle roller bearings:		
84.62.1	- Tapered roller bearings and tapered rollers therefor	25%	17½%
84.62.2	- Precision ground steel ball bearings	37½%	27½%
84.62.3	- Steel balls; needles for roller bearings	12½%	Free
84.62.4	- Parts for universal joints for propellor shafts, being joints of a kind used in vehicles of a kind falling within sub-item 87.01.1, 87.02.1 or 87.03.9	37½%	27½%
84.62.9	- Other	12½%	Free
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:		

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
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) of a kind suitable for incorporation in internal combustion piston engines for use as original components in the assembly or manufacture of engines for use in goods of a kind falling within sub-item 84.22.1, 84.23.1, 87.01.2, 87.01.9 or 87.07.3; (d) of a kind used solely or principally with fuel injection equipment for compression ignition engines; (e) worm and gear wheels of a kind suitable for use with steam turbines having a power exceeding 1492 kilowatts	7½%	Free
84.63.2	- Of a kind suitable for incorporation in internal combustion piston engines of a kind falling within sub-item 84.06.1 or 84.06.4, not being goods falling within the last preceding sub-item	35%	27½%
84.63.3	- Of a kind suitable for incorporation in internal combustion piston engines of a kind falling within paragraph 84.06.71, not being goods falling within a preceding sub-item of this item	42½%	25%
84.63.4	- Of a kind suitable for incorporation in internal combustion piston engines, not being goods falling within a preceding sub-item of this item	The rate of duty set out in this column that would apply to the goods if the goods were the lowest powered engine, not being an engine for installation in a tractor, with which the goods are suitable for use	The rate of duty set out in this column that would apply to the goods if the goods were the lowest powered engine, not being an engine for installation in a tractor, with which the goods are suitable for use
84.63.5	- Worm gear reduction boxes, not being goods falling within sub-item 84.63.1 or 84.63.2	40%	30%
84.63.6	- Pulley blocks of a kind suitable for use with chain	45%	27½%
84.63.7	- Pulley blocks, not being goods falling within sub-item 84.63.6	55%	27½%
84.63.8	- Bearing housings incorporating ball, roller or needle roller bearings:		
84.63.81	- - Plumber or hanger blocks	55%	27½%
84.63.82	- - Incorporating tapered roller bearings, not being plumber or hanger blocks	25%	17½%
84.63.83	- - Incorporating precision ground steel ball bearings, not being plumber or hanger blocks	37½%	27½%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
84.63.89	- - Other	12½%	Free
84.63.9	- Other:		
84.63.91	- - Metal parts for strippers, stripper harvesters, reaper threshers or other harvesters for seeds, grain or leguminous vegetables	20%	20%
84.63.99	- - Other	30%	20%
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	52½%	27½%
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	- Lubrication nipples	37½%	22½%
84.65.9	- Other	55%	27½%

Chapter 85—Electrical Machinery and Equipment; Parts therefor

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 item 70.11;
 - (c) electrically heated furniture falling within an item in Chapter 94.
2. Goods falling within item 85.08, 85.09 or 85.21, other than metal tank mercury arc rectifiers, do not fall within item 85.01.
3. In item 85.06, “electro-mechanical domestic appliances” means—
 - (a) vacuum cleaners, floor polishers, food grinders or mixers, fruit juice extractors and fans; and
 - (b) other machines the weight of which does not exceed twenty kilograms, that are of a kind commonly used for domestic purposes, but does not include—
 - (c) roller and other ironing machines falling within item 84.16 or 84.40;
 - (d) centrifugal machines falling within item 84.18;
 - (e) dish washing machines falling within item 84.19;
 - (f) clothes washing machines falling within item 84.40;
 - (g) sewing machines falling within item 84.41; or
 - (h) electro-thermic appliances falling within item 85.12.
4. (1)—
 - (a) In item 85.19, a reference to printed circuits shall be read as a reference to circuits, whether or not fitted with non-printed connecting elements, obtained by forming on an insulating base, by any printing process or by the “film circuit” technique, conductor elements, other than those which can produce, rectify, modulate or amplify an electrical signal (including semi-conductor elements), contacts or other printed components alone or inter-connected according to a pre-established pattern, and does not include circuits combined with elements other than those obtained during the printing process.
 - (b) For the purposes of this sub-note—

“printing process” includes embossing, plating-up, etching

“printed components” includes inductances, resistors, capacitors.

(2) Film circuits produced by the technological processes referred to in the preceding sub-note of this note that comprise both passive and active elements fall within item 85.21.
5. (1) In item 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 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 item 85.21 and do not fall within any other item in this Schedule.

6. In paragraph 85.09.91, "spot lamps" do not include lamps used solely or principally as driving, fog or reversing lights for motor vehicles.

7. In sub-item 85.19.4, "ancillary article" means, unless the Minister otherwise directs, an article, including a control panel, transformer or switch, that is separate from, or is capable of being readily separated from, a circuit breaker being switchgear or forming part of switch-gear.

8. In sub-item 85.01.1, "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.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
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	– Generators; motors; rotary converters:		
85.01.11	– – Direct current or universal motors not being— (a) of the traction type; (b) of the totally enclosed mill type; (c) of the type having a power not exceeding 52.22 kilowatts; or (d) of the type suitable for use with gearless lifts	7½%	7½%
85.01.12	– – Direct current or universal motors, not being goods falling within the last preceding paragraph; rotary converters having a rating not in excess of 50 kilowatts; alternating current generators having a rating not in excess of 120 kVA, not being hand generators (ringing) for telephones; direct current or universal generators having a rating not in excess of 50 kilowatts	40%	27½%
85.01.13	– – Alternating current motors being transmitters for controlling the speed of sewing machines of the industrial type	45%	20%
85.01.14	– – Alternating current motors, not being goods falling within the last preceding paragraph	40%, less 0.37% for each kW by which the power rating of the machine exceeds 410 kW; or, if higher, 7½%	27½%, less 0.37% for each kW by which the power rating of the machine exceeds 410 kW
85.01.15	– – Alternating current generators having a rating in excess of 120 kVA and not in excess of 500 kVA; rotary converters having a rating in excess of 50 kilowatts and not in excess of 400 kilowatts being goods that have— (a) a direct current output; or (b) an alternating current output of a frequency not in excess of 500 cycles per second	25%	15%

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
85.01.19	- - Other	7½%	Free
85.01.2	- Static transformers:		
85.01.21	- - Induction coils	40%	22½%
85.01.22	- - Transformers suitable for use, or generally similar to those used, in radio and television transmitters or receivers or audio amplifiers but not including parts for use otherwise than as original equipment in the assembly or manufacture thereof:		
85.01.221	- - - Power supply transformers; horizontal deflection transformers of the television receiver kind	45%, or, if higher, \$1.25 each	27½%, or, if higher, \$0.75 each
85.01.229	- - - Other	45%, or, if higher, \$0.25 each	27½%, or, if higher, \$0.15 each
85.01.23	- - Parts suitable for use with goods falling within paragraph 85.01.22, not being parts for use as original equipment	45%	27½%
85.01.24	- - Instrument transformers; testing transformers having a kVA rating not exceeding 100	37½%	22½%
85.01.29	- - Other:		
85.01.291	- - - Rated for use at nominal system voltages less than 66000 and having a kVA rating not exceeding 16750; rated for use at nominal system voltages not less than 66000 and not exceeding 75000 and having a kVA rating not exceeding 1375	37½%	37½%
85.01.292	- - - Rated for use at voltages exceeding 75000 and having a kVA rating less than 50, being transformers of a kind used solely or principally in X-ray apparatus; testing transformers having a kVA rating exceeding 100	7½%	Free
85.01.293	- - - Rated for use at nominal system voltages exceeding 75000, not being goods falling within a preceding sub-paragraph of this paragraph	40%	30%
85.01.299	- - - Other	37½%	25%
85.01.3	- Static power supplies, not being goods that are transformers and nothing more, as follows:— (a) electric current rectifying assemblies; (b) selenium or copper oxide power rectifying elements; or (c) power packs, suitable for use, or generally similar to those used, in radio and television transmitters or receivers or audio amplifiers:		

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
85.01.31	- - Electric current rectifying assemblies	45%, less 0.225% for each kW, if any, by which the power rating of the machine exceeds 100 kW; or, if higher, 7½%	22½%, less 0.225% for each kW, if any, by which the power rating of the machine exceeds 100 kW
85.01.32	- - Selenium or copper oxide power rectifying elements	7½%	Free
85.01.33	- - Power packs, suitable for use, or generally similar to those used, in radio and television transmitters or receivers or audio amplifiers	45%, or, if higher, \$2.50 each	27½%, or, if higher, \$1.50 each
85.01.4	- Inductors:		
85.01.41	- - Current limiting reactors	12½%	Free
85.01.49	- - Other	45%	25%
85.01.5	- Powered heads, suitable for use in connection with the performance of drilling, milling, boring, reaming, tapping or other rotary cutting functions in metal, whether or not falling within another sub-item in this item	35%	25%
85.01.9	- Other	42½%	17½%
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-magnet clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads:		
85.02.1	- Electro-magnets; electro-magnetic lifting heads; ceramic permanent magnets and blanks therefor	42½%	17½%
85.02.2	- Electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders	7½%	Free
85.02.9	- Other	55%	27½%
85.03	* Primary cells and primary batteries:		
85.03.1	- Dry cells, including those grouped in batteries	37½%, or, if higher, \$0.097 per kg	17½%, or, if higher, \$0.037 per kg
85.03.9	- Other	42½%	17½%
85.04	* Electric accumulators:		
85.04.1	- Accumulators and metal parts therefor, as follows:— (a) for traction purposes; (b) for motor-cycles; (c) alkaline accumulators	40%	17½%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
85.04.2	- Accumulators, not being goods falling within the last preceding sub-item, and metal parts therefor	50%	22½%
85.04.3	- Parts of glass	7½%	Free
85.04.4	- Parts of rubber	40%	12½%
85.04.5	- Parts, not being goods falling within a preceding sub-item of this item	52½%, and \$0.046 per kg	27½%, and \$0.026 per kg
85.05	* Tools for working in the hand with self-contained electric motor:		
85.05.1	- Stone and coal drilling tools	25%	12½%
85.05.2	- Tools, not being goods falling within the last preceding sub-item, designed for use only at alternating current frequencies exceeding 60 hertz, not being cloth cutting tools	7½%	Free
85.05.9	- Other	32½%	20%
85.06	* Electro-mechanical domestic appliances with self-contained electric motor:		
85.06.1	- Fans	57½%	10%
85.06.2	- Vacuum cleaners, floor polishers, floor polishers combined with vacuum cleaners or floor scrubbers; knife sharpeners	35%	20%
85.06.3	- Extractors suitable only for the extraction of fruit or vegetable juices and not capable of being put to other uses by the addition of auxiliary attachments or otherwise	7½%	Free
85.06.4	- Egg whisks or beaters, not being appliances designed primarily for operation on the table or bench; can openers	45%	22½%
85.06.9	- Other	55%	27½%
85.07	* Shavers and hair clippers, with self-contained electric motor:		
85.07.1	- Shavers as used on human beings	30%	20%
85.07.2	- Hair clippers, vibrator type as used on human beings not being shavers	50%	32½%
85.07.9	- Other	7½%	Free
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 cutouts):		
85.08.1	- Magnetos, flywheel type	42½%	25%
85.08.2	- Magnetos, not being goods falling within the last preceding sub-item	7½%	Free
85.08.3	- Induction coils being high tension ignition coils of a kind suitable for use with engines for vehicles:		

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
85.08.31	- - Induction coils having a 6 volt or 12 volt rating, for use as original components in the assembly or manufacture of vehicles of a kind falling within sub-item 87.01.1, 87.02.1 or 87.03.9	52½%	45%
85.08.39	- - Other	55%	45%
85.08.4	- Induction coils, not being goods falling within a preceding sub-item of this item:		
85.08.41	- - High tension ignition coils, excluding parts therefor	\$0.65 each	\$0.367 each
85.08.49	- - Other	40%	22½%
85.08.5	- Starting motors; generators; distributors; glow plugs and heating coils:		
85.08.51	- - Starting motors, 6 volt or 12 volt rating; generators of a kind for use with motor vehicles, 6 volt or 12 volt rating; distributors of a kind for use with motor vehicles	52½%	45%
85.08.52	- - Starting motors, not being goods falling within the last preceding paragraph; generators of a kind for use with motor vehicles, other than 6 volt or 12 volt rating; glow plugs; heating coils	45%	27½%
85.08.53	- - Generators, not being goods falling within a preceding paragraph of this sub-item	40%	27½%
85.08.54	- - Distributors, not being goods falling within a preceding paragraph of this sub-item	7½%	Free
85.08.6	- Sparking plugs	37½%, or, if higher, \$0.108 each	27½%, or, if higher, \$0.075 each
85.08.7	- Cores for sparking plugs	37½%, or, if higher, \$0.054 each	27½%, or, if higher, \$0.037 each
85.08.8	- Parts for sparking plugs, not being goods falling within a preceding sub-item of this item	55%	27½%
85.08.9	- Other	40%	22½%
85.09	* Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles:		
85.09.1	- Windscreen wipers for use otherwise than as original components in the assembly or manufacture of vehicles of a kind falling within sub-item 87.01.1, 87.02.1 or 87.03.9; dynamos of a kind used solely or principally in lighting sets that fall within sub-item 85.09.2; defrosters and demisters	37½%	27½%
85.09.2	- Lighting sets that consist basically of dynamo and headlamp and are of a kind used solely or principally with cycles	Free	Free
85.09.3	- Lamps of a kind used solely or principally with bicycles not having motors	7½%	Free

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
85.09.4	- Goods, as follows:— (a) lamps, not being goods falling within a preceding sub-item of this item, of a kind used solely or principally with cycles; (b) warning devices and reflex rear lights for vehicles, other than goods of a kind used on vehicles of a kind falling within sub-item 87.01.1, 87.02.1 or 87.03.9	22½%	Free
85.09.5	- Sealed beam lamps, not being goods falling within a preceding sub-item of this item	20%	20%
85.09.6	- For use as original components in the assembly or manufacture of vehicles of a kind falling within sub-item 87.01.1, 87.02.1, 87.03.9 or paragraph 87.14.11, not being goods falling within a preceding sub-item of this item:		
85.09.61	- - Goods, as follows:— (a) warning devices capable of giving an audible warning; (b) windscreen wipers	42½%	35%
85.09.69	- - Other	35%	27½%
85.09.9	- Other:		
85.09.91	- - Goods, as follows:— (a) spot lamps; (b) lampware used solely or principally with vehicles of a kind falling within sub-item 87.01.2, 87.01.3 or 87.01.9; (c) lampware of a kind used solely or principally as interior lighting in vehicles	45%	5%
85.09.99	- - Other	37½%	37½%
85.10	* Portable electric battery and magneto lamps, other than lamps falling within item 85.09:		
85.10.1	- Miners' safety lamps	7½%	Free
85.10.2	- Magneto lamps; lanterns and lamps designed to produce solely omnidirectional light rays; lamps of a kind commonly carried on the person otherwise than in the hand, being lamps having no compartment for the insertion of batteries	45%	5%
85.10.9	- Other:		
85.10.91	- - Designed to use more than 2 dry cells; designed to use not more than 2 dry cells of a kind of which the diameter exceeds 20 millimetres	55%, and \$0.15 each	10%, and \$0.15 each
85.10.99	- - Other	55%	10%
85.11	* Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting:		
85.11.1	- Assay furnaces; vacuum ovens for laboratories	7½%	Free

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
85.11.2	- Ovens, furnaces and heating or preheating machines or apparatus, not being goods falling within the last preceding sub-item	45%	27½%
85.11.3	- Welding or brazing apparatus of the transformer type	42½%	17½%
85.11.4	- Soldering irons	47½%	22½%
85.11.9	- Other	55%	27½%
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:		
85.12.1	- Stoves, ranges, ovens, cookers, grillers, boiling plates, boiling rings and the like, including elements and parts of elements for use therewith	40%	22½%
85.12.2	- Smoothing irons	45%, or, if higher, \$0.50 each	22½%
85.12.3	- Parts for kettles, radiators, toasters or smoothing irons, not being electric heating resistors	55%	27½%
85.12.4	- Pedestal type hair dryers as used on human beings	45%	12½%
85.12.5	- Hair dryers, not being goods falling within a preceding sub-item of this item, as used on human beings	22½%	Free
85.12.6	- Hand dryers and the like	27½%	20%
85.12.7	- Heating units for motor vehicles	37½%	27½%
85.12.9	- Other	45%	27½%
85.13	* Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):		
85.13.1	- Handset telephones	37½%	12½%
85.13.2	- Keys, ear caps, mouth pieces and switchboards, being telephone appliances	47½%	22½%
85.13.3	- Telephones and telephone appliances, not being goods falling within a preceding sub-item of this item	17½%	Free
85.13.4	- Teleprinter equipment	55%	27½%
85.13.5	- Telegraph equipment, multiplex printing; automatic morse code transmitters for use with previously perforated tapes	7½%	Free
85.13.6	- Headphones	45%	27½%
85.13.9	- Other	42½%	17½%

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
85.14	* Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers:		
85.14.1	- Loudspeakers for use other than with cinematographs, but not including parts for use otherwise than as original equipment in the assembly or manufacture thereof	45%, or, if higher, \$1 each	45%, or, if higher, \$1 each
85.14.9	- Other	45%	27½%
85.15	* Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:		
85.15.1	- Radio broadcast receivers, with or without sound recorders and reproducers, assembled and complete (including partly assembled or incomplete goods that the Minister directs shall be treated as assembled and complete), but not including crystal radios of a kind that, in the opinion of the Minister, are not designed or intended to be used for conversion to transistor radios	45%, and \$10 each	27½%, and \$10 each
85.15.2	- Television receivers designed for the reception of signals without line connection, with or without radio broadcast receivers and sound recorders and reproducers, assembled and complete (including partly assembled or incomplete goods that the Minister directs shall be treated as assembled and complete) but not including channel tuners therefor	In respect of the picture-tubes—12½%; in respect of the remainder of the goods—45%, and \$50 each	In respect of the picture-tubes—Free; in respect of the remainder of the goods—27½%, and \$50 each
85.15.3	- Pick-up heads for television cameras	Free	Free
85.15.4	- Parts for goods of a kind falling within sub-item 85.15.1 or 85.15.2; goods, not being goods falling within a preceding sub-item of this item	45%	27½%
85.16	* Electric traffic control equipment for railways, roads or inland water-ways and equipment used for similar purposes in port installations or upon airfields:		
85.16.1	- Track control equipment	45%	27½%
85.16.2	- Landing lights of a kind used solely or principally upon airfields for night flying	7½%	Free
85.16.9	- Other	42½%	20%
85.17	* Electric sound or visual signalling apparatus not falling within item 85.09 or 85.16.	45%	20%
85.18	* Electrical capacitors, fixed or variable:		
85.18.1	- Variable capacitors including trimmers or padders, of a capacity of 0.0001 microfarad or less but not including parts for use otherwise than as original equipment in the assembly or manufacture thereof	45%, or, if higher, \$0.125 each	27½%, or, if higher, \$0.075 each

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
85.18.2	- Capacitors of a kind used as original components in the assembly or manufacture of vehicles of a kind falling within sub-item 87.01.1, 87.02.1, 87.03.9 or paragraph 87.14.11	45%	35%
85.18.3	- Variable capacitors, not being goods falling within a preceding sub-item of this item, but not including parts for use otherwise than as original equipment in the assembly or manufacture thereof, as follows:— (a) capacitors including trimmers or padders, of capacities not exceeding 0.001 microfarad; (b) ganged capacitors that have one capacitor in the gang of a capacity exceeding 0.0001 microfarad and not exceeding 0.001 microfarad	45%, or, if higher, \$0.262 per capacitor in the unit or gang	27½%, or, if higher, \$0.112 per capacitor in the unit or gang
85.18.9	- Other	45%	27½%
85.19	* Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connexions 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	- Relays, fuses and switches, for use as original components in the assembly or manufacture of vehicles of a kind falling within sub-item 87.01.1, 87.02.1, 87.03.9 or paragraph 87.14.11.	35%	27½%
85.19.2	- Relays, not being goods falling within the last preceding sub-item	30%	20%
85.19.3	- Devices for telephone or telegraph use, as follows:— (a) cable boxes, unprotected; (b) devices for junctioning telephone and telegraph wires and cables; (c) keys; (d) lamp sockets for switchboards; (e) protective apparatus; (f) resistance coils and spools	47½%	22½%
85.19.4	- Goods, not being goods falling within a preceding sub-item of this item, as follows:— (a) apparatus for making and breaking electrical circuits; (b) apparatus for the protection of electrical circuits; (c) apparatus for making connexions to or in electrical circuits:		
85.19.41	- - Lightning arresters, valve type, rated at 5000 amperes, suitable for use in electricity systems operating at pressures between 6.6 kilovolts and 33 kilovolts (inclusive)	20%	10%
85.19.42	- - Liquid slip regulators; time switches	7½%	Free

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
85.19.43	<p>– – Goods, as follows:—</p> <p>(a) switchgear being apparatus for making and breaking electrical circuits, of a kind rated for use on nominal system voltages exceeding 200 kilovolts;</p> <p>(b) fuses for voltages less than 1000 and having a rupturing capacity in excess of 5000 kVA;</p> <p>(c) lightning arresters suitable for the protection of electricity supply equipment, not being goods falling within a preceding paragraph of this sub-item</p>	In respect of each ancillary article—the rate of duty set out in this column that would apply to the goods if they were imported separately; in respect of the remainder of the goods—7½%	In respect of each ancillary article—the rate of duty set out in this column that would apply to the goods if they were imported separately; in respect of the remainder of the goods—Free
85.19.44	– – Switchgear, not being goods falling within a preceding paragraph of this sub-item, being apparatus for making and breaking electrical circuits, of a kind rated for use at voltages exceeding 1000	In respect of each ancillary article—the rate of duty set out in this column that would apply to the goods if they were imported separately; in respect of the remainder of the goods—45%	In respect of each ancillary article—the rate of duty set out in this column that would apply to the goods if they were imported separately; in respect of the remainder of the goods—35%
85.19.45	– – Jacks	50%	27½%
85.19.46	– – Valve sockets of a kind suitable for use, or generally similar to those used, in radio and television transmitters or receivers or audio amplifiers	45%, or, if higher, \$0.029 each	27½%, or, if higher, \$0.017 each
85.19.47	<p>– – Goods, not being goods falling within a preceding paragraph of this sub-item, as follows:—</p> <p>(a) connectors;</p> <p>(b) ceiling roses;</p> <p>(c) moulded lampholders (whether with or without switches);</p> <p>(d) adaptors;</p> <p>(e) wall sockets;</p> <p>(f) wall plugs;</p> <p>(g) fuses;</p> <p>(h) lightning arresters;</p> <p>(i) other apparatus for making and breaking electrical circuits</p>	45%	22½%
85.19.49	– – Other	42½%	17½%
85.19.5	– Resistors, not being goods falling within a preceding sub-item of this item, of a kind suitable for use, or generally similar to those used, in radio and television transmitters or receivers or audio amplifiers and resistors of a kind used as a standard of reference for comparison and measuring purposes:		

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
85.19.51	- - High negative temperature coefficient resistors; resistors of a kind used as a standard of reference for comparison and measuring purposes	45%	27½%
85.19.52	- - Resistors, not being goods falling within the last preceding paragraph, and parts for use as original equipment in the assembly or manufacture thereof	45%, or, if higher, \$0.008 each	27½%, or, if higher, \$0.006 each
85.19.6	- Printed circuits	The rate of duty set out in this column in the tariff classification that applies to the highest rated goods with which the printed circuits are used or are suitable for use as an accessory, part or component	The rate of duty set out in this column in the tariff classification that applies to the highest rated goods with which the printed circuits are used or are suitable for use as an accessory, part or component
85.19.9	- Other	40%	22½%
85.20	* Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc lamps; electrically ignited photographic flash bulbs:		
85.20.1	- Filament lamps having a bulb diameter of 20 millimetres or greater and being of a kind ordinarily used in motor vehicles for lighting purposes	20%	20%
85.20.2	- Filament lamps not being goods falling within the last preceding sub-item, of a kind ordinarily used in motor vehicles for lighting purposes	Free	Free
85.20.3	- Filament lamps, not being goods falling within a preceding sub-item of this item	\$0.33 per kg	Free
85.20.4	- Fluorescent discharge lamps	\$0.55 per kg	\$0.22 per kg
85.20.5	- Discharge lamps, not being goods falling within a preceding sub-item of this item	45%	5%
85.20.6	- Arc lamps for projection purposes	47½%	15%
85.20.7	- Arc lamps, not being goods falling within a preceding sub-item of this item	12½%	Free
85.20.8	- Photographic flash bulbs	17½%	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; electronic microcircuits; mounted piezo-electric crystals:		
85.21.1	- Cathode ray picture tubes of a kind used in television receivers and electron guns therefor	12½%	Free

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
85.21.2	- Deflection yokes for cathode ray picture tubes of a kind falling within sub-item 85.21.1	45%	30%
85.21.3	- Cathode ray tubes, not being goods falling within a preceding sub-item of this item	7½%	Free
85.21.4	- Mounted piezo-electric crystals; parts for thermionic valves for vacuum or gas filled photocells or transistors and similar semi-conductor devices	45%	27½%
85.21.5	- Photocells not being vacuum or gas filled and not being transistors and similar semi-conductor devices	42½%	17½%
85.21.9	- Other	45%, or, if higher, \$0.375 each	27½%, or, if higher, \$0.25 each
85.22	* Electrical appliances and apparatus, having individual functions, not falling within any other item in this Chapter:		
85.22.1	- Source signal generators (including audio frequency oscillators and standard signal generators, non-mechanical) of a kind used in connexion with the observation or checking of electrical and radiation phenomena; signal (audio and radio frequency and radiation) modifiers; defrosters and demisters	45%	27½%
85.22.9	- Other	42½%	17½%
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	37½%	37½%
85.23.2	- Fitted with connectors, not being goods falling within the last preceding sub-item	42½%	17½%
85.23.9	- Other:		
85.23.91	- - Magnet winding wire, as defined by by-law	27½%	20%
85.23.92	- - Telegraph and telephone cables, paper insulated, lead covered	32½%	32½%
85.23.93	- - Designed for working pressures exceeding 33000 volts; heating cable; compensation or extension leads for thermo-couples	Free	Free
85.23.99	- - Other	22½%	22½%
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	- Projector and arc-lamp carbons; blocks, plates, slabs and rods, not further worked after formation	27½%	17½%
85.24.9	- Other	47½%	17½%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
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 88000 volts; (b) of the suspension disc type, having an electro-mechanical failing load exceeding 147 kilonewtons; (c) of the pin type, suitable for use at nominal system voltages exceeding 1000 volts that are entered for home consumption on or after 21 September 1973; (d) of types not specified in paragraphs (a) to (c) (inclusive), suitable for use at nominal system voltages exceeding 88000 volts	7½%	Free
85.25.9	- Other	50%	40%
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 item 85.25:		
85.26.1	- Ceramic parts for sparking plugs	35%	27½%
85.26.2	- Goods of artificial plastic materials	47½%	30%
85.26.3	- Goods of mica	27½%	12½%
85.26.9	- Other	50%	17½%
85.27	* Electrical conduit tubing and joints therefor, of base metal lined with insulating materials	30%	15%
85.28	* Electrical parts for machinery and apparatus, not being parts falling within any other item in this Chapter	42½%	17½%

DIVISION XVII

**VEHICLES, AIRCRAFT, AND PARTS THEREFOR; VESSELS
AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT**

NOTES

1. Goods falling within item 97.01, 97.03 or 97.08, and bobsleighs, toboggans and the like falling within item 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 or the like;
- (b) parts for general use or similar goods of artificial plastic materials;
- (c) goods falling within an item in Chapter 82;
- (d) goods falling within item 83.11;
- (e) goods falling within an item included in items 84.01 to 84.59 (inclusive) or within item 84.61 or 84.62;
- (f) parts for engines or motors, being parts falling within item 84.63;
- (g) goods falling within an item in Chapter 85;
- (h) goods falling within an item in Chapter 90;
- (i) goods falling within an item in Chapter 91;
- (j) goods falling within an item in Chapter 93; or
- (k) goods falling within item 96.02.

3. In Chapters 86 to 88 (inclusive), 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, air-cushion vehicles that are—

- (a) hovertrains designed to travel on a guide-track fall within an item in Chapter 86;
- (b) designed to travel over land or over both land and water fall within an item in Chapter 87; or
- (c) designed to travel over water, whether or not able to land on beaches or landing-stages or able to travel over ice, fall within an item in 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)

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 item 44.07 or 68.11;
 - (b) goods falling within item 73.16;
 - (c) goods falling within item 85.16.
2. In item 86.09, "parts" includes—
 - (a) axles, wheels, metal tyres, hoops and hubs and other parts for wheels;
 - (b) frames, underframes and bogies;
 - (c) axle boxes and brake gear;
 - (d) buffers for rolling-stock and coupling gear and corridor connexions; and
 - (e) coachwork.
3. Subject to note 1 to this Chapter, the following goods fall within item 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 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
86.01	* Steam rail locomotives and tenders	52½%	27½%
86.02	* Electric rail locomotives, battery operated or powered from an external source of electricity:		
86.02.1	- Battery operated	7½%	Free
86.02.9	- Other	52½%	27½%
86.03	* Other rail locomotives	52½%	27½%
86.04	* Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	47½%	22½%
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	47½%	22½%
86.06	* Railway and tramway rolling-stock, being workshops, cranes or other service vehicles	47½%	22½%
86.07	* Railway and tramway goods vans, goods wagons and trucks:		
86.07.1	- As prescribed by by-law	Free	Free
86.07.9	- Other	47½%	22½%
86.08	* Containers specially designed and equipped for carriage by one or more modes of transport	55%	27½%
86.09	* Parts for railway and tramway locomotives and rolling-stock:		

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
86.09.1	- Wheels and axles, combined or separate, and parts therefor	45%	45%
86.09.9	- Other:		
86.09.91	- - For battery operated electric rail locomotives	7½%	Free
86.09.92	- - For other rail locomotives	52½%	27½%
86.09.93	- - For mechanically propelled rolling-stock of a kind falling within item 86.04	47½%	22½%
86.09.99	- - Other	37½%	27½%
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	55%	27½%

Chapter 87—Vehicles, Other Than Railway or Tramway Rolling-stock, and Parts therefor

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 for the transport, in connexion with the main use of the tractor, of tools, seeds, fertilisers or other goods.

3. Motor chassis fitted with cabs fall within item 87.02 and do not fall within item 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 in the normal form of adults' cycles do not fall within item 87.10 or 87.14.

5. The following components and parts therefor are specified for the purposes of paragraph 87.01.11, 87.02.11 and 87.03.91, sub-item 87.04.9 and sub-paragraph 87.06.919 and for the purposes of item 26 in the Second Schedule:—

- (a) batteries;
- (b) radio receivers;
- (c) television receivers (not including picture tubes);
- (d) picture tubes;
- (e) radio and television transmitters;
- (f) sparking plugs;
- (g) tyres and tubes;
- (h) electrical warning devices capable of giving an audible warning;
- (i) shock absorbers;
- (j) windscreen wipers;
- (k) distributors;
- (l) high tension ignition coils, whether 6 volt or 12 volt rating;
- (m) automatic voltage regulators for 6 volt or 12 volt systems;
- (n) starting motors and generators, whether 6 volt or 12 volt rating;
- (o) cigarette or cigar lighters;
- (p) diodes of a kind commonly used with alternators, when not mounted on the alternators.

6. The following components are specified for the purposes of sub-items 87.01.2 and 87.01.9:—

- (a) winches;
- (b) pneumatic tyres and tubes;
- (c) wheels and wheel centres of a kind usable with pneumatic tyres;
- (d) hydraulic pumps;
- (e) hydraulic control valves.

7. The following components are specified for the purposes of sub-item 87.01.3:—

- (a) pneumatic tyres and tubes;
- (b) wheels and wheel centres of a kind usable with pneumatic tyres.

8. 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 the Minister is satisfied is designed for use, and will be used, solely or principally, in agriculture, horticulture or viticulture.

9. The following components are specified for the purposes of sub-paragraphs 87.14.119 and 87.14.219:—

- (a) tyres and tubes;
- (b) shock absorbers.

10. In a sub-item in this Chapter, "unassembled" means goods that are not assembled or are not further assembled than a stage that, in the opinion of the Minister, constitutes a sub-assembly.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
87.01	* Tractors (other than those falling within item 87.07), whether or not fitted with power take-offs, winches or pulleys:		
87.01.1	- Tractors for articulated vehicles being tractors that, in the opinion of the Minister, are designed for operation solely or principally on the highway:		
87.01.11	- - Unassembled	In respect of a component specified in note 5 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately for use as an original component in the assembly or manufacture of a prime mover of a kind falling within this sub-item; in respect of the remainder of the goods—35%	In respect of a component specified in note 5 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately for use as an original component in the assembly or manufacture of a prime mover of a kind falling within this sub-item; in respect of the remainder of the goods—27½%
87.01.19	- - Other	22½%	12½%
87.01.2	- Tractors of the track-laying type; agricultural tractors not being goods falling within sub-item 87.01.3 or 87.01.4; other tractors not being goods falling within sub-item 87.01.4, being agricultural tractors or tractors that, in the opinion of the Minister, are derivatives of agricultural tractors	In respect of a component specified in note 6 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods—7½%	In respect of a component specified in note 6 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods—Free

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
87.01.3	- Agricultural wheeled tractors having a power not exceeding 7.46 kilowatts at the belt pulley	In respect of a component specified in note 7 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods—30%	In respect of a component specified in note 7 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods—20%
87.01.4	- For use in the manufacture of, or for incorporation in road rollers, not being goods falling within sub-item 87.01.3	42½%	27½%
87.01.9	- Other	In respect of a component specified in note 6 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods—20%	In respect of a component specified in note 6 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately; in respect of the remainder of the goods—10%
87.02	* Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those falling within item 87.09):		
87.02.1	- Of a kind operated by self-contained power, not being air-cushion vehicles:		
87.02.11	- - Unassembled	In respect of a component specified in note 5 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately for use as an original component in the assembly or manufacture	In respect of a component specified in note 5 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately for use as an original component in the assembly or manufacture

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
		of a motor vehicle of a kind falling within this sub-item; in respect of the remainder of the goods— 35%	of a motor vehicle of a kind falling within this sub-item; in respect of the remainder of the goods— 27½%
87.02.12	- - Of a kind having a gross vehicle weight of 10 tonnes or more, not being goods falling within paragraph 87.02.11:		
87.02.121	- - - Rock buggies, dumpers, shuttle dumpers, tail-gate dumpers and the like	35%	25%
87.02.129	- - - Other	22½%	12½%
87.02.13	- - Four-wheel drive vehicles of a kind used solely or principally in rural or underdeveloped areas and not falling within paragraph 87.02.11 or 87.02.12; vehicles other than— (a) motor cars; (b) station wagons; (c) vehicles that, in the opinion of the Minister, are motor car derivatives, that is to say, motor vehicles (not being motor cars or station wagons) of a kind (including utilities, pick-ups, panel vans, ambulances and hearses) that have basically the same engine or the same front-end contour as a motor car or station wagon of a particular model; or (d) goods falling within paragraph 87.02.11 or 87.02.12	35%	25%
87.02.19	- - Other	45%	35%
87.02.2	- Air-cushion vehicles	7½%	Free
87.02.9	- Other	47½%	22½%
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 item 87.02:		
87.03.1	- Fire-engines; air-cushion vehicles	7½%	Free
87.03.9	- Other:		
87.03.91	- - Unassembled	In respect of a component specified in note 5 to this Chapter—the rate of duty set out in this column that	In respect of a component specified in note 5 to this Chapter—the rate of duty set out in this column that

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
		would apply to the component if it were imported separately for use as an original component in the assembly or manufacture of goods of a kind falling within this sub-item; in respect of the remainder of the goods—35%	would apply to the component if it were imported separately for use as an original component in the assembly or manufacture of goods of a kind falling within this sub-item; in respect of the remainder of the goods—27½%
87.03.92	- - Of a kind having a gross vehicle weight of 10 tonnes or more, not being goods falling within paragraph 87.03.91:		
87.03.92.1	- - - Cranes; dredging or excavating machines	35%	25%
87.03.929	- - - Other	22½%	12½%
87.03.99	- - Other	35%	25%
87.04	* Chassis fitted with engines, being chassis for motor vehicles of a kind falling within item 87.01, 87.02 or 87.03:		
87.04.1	- For tractors of a kind falling within sub-item 87.01.2 or 87.01.3; for fire-engines of a kind falling within sub-item 87.03.1	7½%	Free
87.04.2	- For tractors of a kind falling within sub-item 87.01.9	20%	10%
87.04.9	- Other	In respect of a component specified in note 5 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately for use as an original component in the assembly or manufacture of a chassis of a kind falling within this sub-item; in respect of the	In respect of a component specified in note 5 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately for use as an original component in the assembly or manufacture of a chassis of a kind falling within this sub-item; in respect of the

Column 1 Reference No.	Column 2 Goods	Column 3 General Rate	Column 4 Preferential Rate
		remainder of the goods—35%	remainder of the goods—27½%
87.05	* Bodies (including cabs) for motor vehicles of a kind falling within item 87.01, 87.02 or 87.03	In respect of the windscreen wipers—42½%; in respect of the remainder of the goods—35%	In respect of the windscreen wipers—35%; in respect of the remainder of the goods—27½%
87.06	* Parts and accessories for motor vehicles of a kind falling within item 87.01, 87.02 or 87.03:		
87.06.1	- Wheels of a kind usable with pneumatic tyres, with or without wheel centres or pneumatic tyres or tubes, being wheels for tractors of a kind falling within sub-item 87.01.2, 87.01.3 or 87.01.9	In respect of the pneumatic tyres and tubes—20%, or, if higher, \$0.22 per kg; in respect of the remainder of the goods— 45%, or, if higher, \$0.037 per kg	In respect of the pneumatic tyres and tubes—7½%, or, if higher, \$0.11 per kg; in respect of the remainder of the goods— 22½%, or, if higher, \$0.018 per kg
87.06.2	- Wheel centres for wheels of a kind usable with pneumatic tyres being wheels for tractors of a kind falling within sub-item 87.01.2, 87.01.3 or 87.01.9	45%, or, if higher, \$0.037 per kg	22½%, or, if higher, \$0.018 per kg
87.06.3	- Track shoe assemblies, assembled or unassembled, for track laying tractors; parts, other than shoes, therefor; parts and accessories for goods of a kind falling within sub-item 87.01.9, not being goods falling within a preceding sub-item of this item	20%	10%
87.06.4	- Parts and accessories for goods of a kind falling within sub-item 87.01.2 or 87.01.3, not being goods falling within a preceding sub-item of this item; parts and accessories for fire-engines of a kind falling within sub-item 87.03.1	7½%	Free
87.06.9	- Other parts and accessories for motor vehicles:		
87.06.91	- - For use as original components in the assembly or manufacture of vehicles of a kind falling within sub-item 87.01.1, 87.02.1 or 87.03.9:		
87.06.911	- - - Shock absorbers and parts therefor	42½%	35%
87.06.919	- - - Other	In respect of a component specified in note 5 to this Chapter—the rate of duty set out in this column that would apply to the goods if they were imported	In respect of a component specified in note 5 to this Chapter—the rate of duty set out in this column that would apply to the goods if they were imported

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
		separately for use as an original component in the assembly or manufacture of a chassis of a kind falling within this sub-item; in respect of the remainder of the goods—35%	separately for use as an original component in the assembly or manufacture of a chassis of a kind falling within this sub-item; in respect of the remainder of the goods—27½%
87.06.99	- - Other:		
87.06.991	- - - Accessories wholly or essentially of rubber	37½%	12½%
87.06.999	- - - Other	37½%	27½%
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	- Works trucks:		
87.07.11	- - Designed for loading, unloading, stacking or tiering of goods or materials by means of fork or other attachments to elevating masts:		
87.07.111	- - - Battery operated	22½%	15%
87.07.119	- - - Other	22½%, or, if higher, \$1000 each	15%; or, if higher, \$1000 each, less 7½%
87.07.12	- - Elevating platform, with platform elevation not exceeding 305 millimetres	12½%	Free
87.07.13	- - Assembled straddle carriers having a gross vehicle weight of 10 tonnes or more	22½%	12½%
87.07.19	- - Other	35%	25%
87.07.2	- Parts for trucks of a kind falling within sub-item 87.07.1:		
87.07.21	- - Of a kind used solely or principally with trucks of a kind falling within paragraph 87.07.11	22½%	15%
87.07.29	- - Other	37½%	27½%
87.07.3	- Tractors of a kind used on railway station platforms, and parts therefor	7½%	Free
87.08	* Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts for such vehicles	35%	25%

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
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	- Motor scooters having a piston displacement of less than 245 cubic centimetres	In respect of the pneumatic tyres and tubes—20%, or, if higher, \$0.22 per kg; in respect of the remainder of the goods—10%	In respect of the pneumatic tyres and tubes—7½%, or, if higher, \$0.11 per kg; in respect of the remainder of the goods—Free
87.09.2	- Motor bicycles, not being goods falling within the last preceding sub-item	In respect of the pneumatic tyres and tubes—20%, or, if higher, \$0.22 per kg; in respect of the remainder of the goods—Free	In respect of the pneumatic tyres and tubes—7½%, or, if higher, \$0.11 per kg; in respect of the remainder of the goods—Free
87.09.9	- Other	45%, or, if higher, \$24 each	20%, or, if higher, \$15 each
87.10	* Cycles (including delivery tricycles), not motorised:		
87.10.1	- Being toys designed to be ridden by children	52½%	20%
87.10.9	- Other	45%, or, if higher, \$2.50 each	20%, or, if higher, \$1.50 each
87.11	* Invalid carriages, fitted with means of mechanical propulsion (whether motorised or not)	45%, or, if higher, \$24 each	20%, or, if higher, \$15 each
87.12	* Parts and accessories for goods of a kind falling within item 87.09, 87.10 or 87.11:		
87.12.1	- Warning devices	22½%	Free
87.12.2	- For goods of a kind falling within item 87.09:		
87.12.21	- - Frames	Free	Free
87.12.22	- - Sprocket wheels, chain wheels and chain rings, not worked, or plated, polished or enamelled but not further worked	32½%	12½%
87.12.23	- - Fuel tanks, exhaust boxes and silencers, and parts therefor	45%	27½%
87.12.24	- - Wholly or essentially of leather or rubber, not being goods falling within a preceding paragraph of this sub-item	40%	12½%

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
87.12.25	- - Parts and accessories, not being goods falling within a preceding paragraph of this sub-item not plated, brazed, enamelled or permanently joined	37½%	27½%
87.12.29	- - Other	22½%	Free
87.12.3	- For goods of a kind falling within item 87.10:		
87.12.31	- - Frames of a kind used solely or principally with cycles of a kind falling within sub-item 87.10.9	45%, or, if higher, \$2.50 each	20%, or, if higher, \$1.50 each
87.12.32	- - Saddles and saddle tops, being goods of a kind used solely or principally with cycles of a kind falling within sub-item 87.10.9	22½%, and \$0.20 each	\$0.20 each
87.12.33	- - Saddles and parts therefor, being goods of a kind used solely or principally with cycles of a kind falling within sub-item 87.10.1	40%	30%
87.12.34	- - Parts and accessories, not being goods falling within a preceding paragraph of this sub-item, of leather or rubber	40%	12½%
87.12.39	- - Other	7½%	Free
87.12.4	- For goods of a kind falling within item 87.11	45%	20%
87.13	* Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled carriages) and parts therefor:		
87.13.1	- Baby carriages and parts therefor	37½%	12½%
87.13.2	- Invalid carriages and parts therefor	47½%	22½%
87.14	* Other vehicles (including trailers), not mechanically propelled, and parts therefor:		
87.14.1	- Vehicles:		
87.14.11	- - Semi-trailers for articulated motor vehicles:		
87.14.111	- - - Assembled, imported with and for use with prime movers of a kind falling within sub-item 87.01.1	22½%	12½%
87.14.119	- - - Other	In respect of a component specified in note 9 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately for use as an	In respect of a component specified in note 9 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately for use as an

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
		original component in the assembly or manufacture of a vehicle of a kind falling within this sub-item; in respect of the remainder of the goods—35%	original component in the assembly or manufacture of a vehicle of a kind falling within this sub-item; in respect of the remainder of the goods—27½%
87.14.12	- - Golf buggies	55%	17½%
87.14.19	- - Other	47½%	22½%
87.14.2	- Parts:		
87.14.21	- - For use as original components in the assembly or manufacture of semi-trailers for articulated motor vehicles:		
87.14.211	- - - Shock absorbers and parts therefor	42½%	35%
87.14.219	- - - Other	In respect of a component specified in note 9 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately for use as an original component in the assembly or manufacture of a vehicle of a kind falling within paragraph 87.14.11; in respect of the remainder of the goods—35%	In respect of a component specified in note 9 to this Chapter—the rate of duty set out in this column that would apply to the component if it were imported separately for use as an original component in the assembly or manufacture of a vehicle of a kind falling within paragraph 87.14.11; in respect of the remainder of the goods—27½%
87.14.22	- - Parts, other than wheels, for golf buggies	37½%	17½%
87.14.29	- - Other	37½%	27½%

Chapter 88—Aircraft and Parts therefor; Parachutes; Catapults and Similar Aircraft Launching Gear; Ground Flying Trainers

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
88.01	* Balloons and airships	7½%	Free
88.02	* Flying machines, gliders and kites; rotochutes	7½%	Free
88.03	* Parts for goods of a kind falling within item 88.01 or 88.02	37½%	27½%
88.04	* Parachutes and parts therefor and accessories thereto	7½%	Free
88.05	* Catapults and similar aircraft launching gear; ground flying trainers; parts for such goods	55%	27½%

Chapter 89—Ships, Boats and Floating Structures

NOTES

1. A hull or 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 the last preceding note, falls within item 89.01.

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
89.01	* Ships, boats and other vessels not falling within any other item in this Chapter:		
89.01.1	– Exceeding 200 tons gross register	Free	Free
89.01.9	– Other	35%	25%
89.02	* Vessels specially designed for towing (including tugs) or pushing other vessels:		
89.02.1	– Exceeding 200 tons gross register	Free	Free
89.02.9	– Other	35%	35%
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:		
89.03.1	– Exceeding 200 tons gross register	Free	Free
89.03.9	– Other	35%	35%
89.04	* Ships, boats and other vessels for breaking up	Free	Free
89.05	* Floating structures other than vessels (including coffer-dams, landing stages, buoys and beacons)	35%	25%

DIVISION XVIII

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

**Chapter 90—Optical, Photographic, Cinematographic, Measuring,
Checking, Precision, Medical and Surgical Instruments and Apparatus;
Parts therefor**

NOTES

1. The following goods do not fall within this Chapter:—
 - (a) goods that—
 - (i) are of a kind used in machines, appliances, instruments or apparatus; and
 - (ii) fall within item 40.14, 42.04 or 59.17;
 - (aa) goods falling within item 40.12;
 - (b) goods falling within item 69.03 and laboratory, chemical or industrial wares falling within item 69.09;
 - (c) glass mirrors, not optically worked, falling within item 70.09, and mirrors of base metal or of precious metal (not being optical elements) falling within item 83.12 or an item in Chapter 71;
 - (d) goods falling within item 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18;
 - (e) parts for general use and similar goods of artificial plastic materials;
 - (f) goods falling within item 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 item 85.09, and radio navigational aid or radar apparatus falling within item 85.15;
 - (h) cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process, being goods falling within item 92.11, and magnetic sound-heads falling within item 92.13;
 - (i) goods falling within an item in Chapter 97;
 - (j) capacity measures;
 - (k) 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 an item in this Chapter, other than a part or accessory that—
 - (a) is itself a machine, appliance, instrument or apparatus falling within an item (other than item 84.65) in Chapter 84, an item (other than item 85.28) in Chapter 85 or an item in Chapter 91; or
 - (b) falls within item 90.29.
 (2) Subject to the last preceding sub-note—
 - (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 the last preceding paragraph, 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. 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 an item in this Chapter do not fall within item 90.05.

4. Measuring or checking optical instruments, appliances or machines that fall within item 90.16 do not fall within item 90.13.

5. Goods do not fall within item 90.28 unless they are—

- (a) instruments or apparatus for measuring or checking electrical quantities;
- (b) machines, appliances, instruments or apparatus of a kind described in item 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, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

6. 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 treated, for the purposes of this Schedule, as forming part of the goods.

7. The following components are specified for the purposes of sub-item 90.20.2:—

- (a) X-ray tubes;
- (b) tube shields;
- (c) bucky fluoroscopic grids;
- (d) fluorescent screens;
- (e) intensifying screens;
- (f) lead glass protective screens;
- (g) eye localisers;
- (h) tube holders of the shock-proof type as used in deep therapy units.

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential 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	- Ophthalmic powered lenses; shaped eyepieces, not powered and other than of glass, for spectacles, goggles and the like	37½%	17½%
90.01.2	- Powered glass lenses, not being goods falling within sub-item 90.01.1	7½%	Free
90.01.3	- Goods, other than of glass, of a kind commonly used in motor vehicles	37½%	27½%
90.01.4	- Goods of glass, not being goods falling within a preceding sub-item of this item	27½%	12½%
90.01.9	- Other	7½%	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:		

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
90.02.1	- Glass prisms and mirrors	25%	12½%
90.02.2	- Glass reflectors and refractors for lighting purposes	52½%	12½%
90.02.9	- Other	7½%	Free
90.03	* Frames and mountings, and parts therefor, for spectacles, pince-nez, lorgnettes, goggles and the like	35%	20%
90.04	* Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other	37½%	20%
90.05	* Refracting telescopes (both monocular and binocular), prismatic or not	7½%	Free
90.06	* Astronomical instruments (including reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, other than instruments for radio-astronomy	7½%	Free
90.07	* Photographic cameras; photographic flashlight apparatus:		
90.07.1	- Photographic cameras	Free	Free
90.07.2	- Photographic flashlight apparatus:		
90.07.2.1	- - Single-flash bulb type	22½%	5%
90.07.2.9	- - Other	17½%	Free
90.07.3	- Tripods	55%	27½%
90.07.4	- Other camera accessories	17½%	Free
90.08	* Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles:		
90.08.1	- Cinematographic cameras and sound recorders, combined or not	Free	Free
90.08.2	- Projectors; sound reproducers for projectors; projectors combined with sound reproducers:		
90.08.2.1	- - Projectors having a film width capacity of 8 millimetres, being projectors the design of which does not include provision for the reproduction of sound	\$ 10 each	\$10 each, less 10%
90.08.2.2	- - Parts for projectors of a kind falling within paragraph 90.08.2.1	40%	30%
90.08.2.9	- - Other	7½%	Free
90.08.3	- Tripods	55%	27½%
90.08.4	- Other accessories for goods of a kind falling within sub-item 90.08.1	17½%	Free

Column 1	Column 2	Column 3	Column 4
Reference No.	Goods	General Rate	Preferential Rate
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 micro-film readers	40%	22½%
90.09.2	- Enlargers and reducers of a kind designed for adaptation for use as a camera	Free	Free
90.09.9	- Other	17½%	Free
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	- Developing, washing and toning machines, combined, other than those for motion picture films; motion picture printers	7½%	Free
90.10.2	- Photo-copying apparatus:		
90.10.21	- - Continuous, electric	12½%	Free
90.10.29	- - Other	27½%	10%
90.10.3	- Editor-viewers for cinematograph film:		
90.10.31	- - Viewers not usable with film having a width exceeding 9.5 millimetres	10%	Free
90.10.32	- - Viewers not usable with film having a width exceeding 17.5 millimetres, being viewers not falling within paragraph 90.10.31	25%	15%
90.10.39	- - Other	47½%	15%
90.10.4	- Process engravers' screens; screens for projectors:		
90.10.41	- - Process engravers' screens	7½%	Free
90.10.42	- - Screens for projectors	42½%	20%
90.10.9	- Other:		
90.10.91	- - Of artificial plastic materials	47½%	30%
90.10.99	- - Of other materials	55%	27½%
90.11	* Microscopes and diffraction apparatus, electron and proton	Free	Free
90.12	* Compound optical microscopes, whether or not provided with means for photographing or projecting the image:		
90.12.1	- Microphotographic apparatus	Free	Free

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
90.12.9	- Other	7½%	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:		
90.13.1	- Magnifying and reading glasses; telescopes not being sights for weapons	7½%	Free
90.13.2	- Telescopic sights for weapons	Free	Free
90.13.3	- Slide viewers	40%	22½%
90.13.4	- Searchlights, spotlights and signalling lamps	45%	5%
90.13.9	- Other	25%	12½%
90.14	* Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders:		
90.14.1	- Rangefinders of a kind designed specially for photographic purposes	17½%	Free
90.14.2	- Tripods for surveying instruments	47½%	22½%
90.14.9	- Other	7½%	Free
90.15	* Balances of a sensitivity of 50 milligrams, or better, with or without their weights	7½%	Free
90.16	* Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines (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	- Drafting machines with or without drawing boards, stands or tables	In respect of drawing boards, stands, and tables, if any—42½%; in respect of the remainder of the goods—40%	In respect of drawing boards, stands, and tables, if any— 17½%; in respect of the remainder of the goods— 30%
90.16.2	- Steel tape measures less than 4.5 metres in length	27½%	20%
90.16.3	- Drawing, marking-out and mathematical calculating instruments, pantographs, slide rules, disc calculators and the like, not being goods falling within a preceding sub-item of this item; protractors, divided scales, measuring rods, tape measures, not being goods falling within a preceding sub-item of this item, and the like; precision test indicators of the pneumatic type for testing the accuracy of surfaces, not being hand tools	35%	17½%

Column 1 Reference No.	Column 2 Goods	Column 3 General Rate	Column 4 Preferential Rate
90.16.4	- Opticians' centring machines; spherometers; forcimeters; alignment telescopes; goniometers; cathetometers; dynamic balancing machines; gear testing machines; nozzle testing outfits for testing the breaking or opening pressure of compression ignition engine fuel injection nozzles; micrometers; callipers; clinometers; planimeters; opisometers; dynamometers for testing the power output of engines and electric motors; leather measuring machines; textile yarn and fabric measuring or checking apparatus; other precision test indicators, not being hand tools, for testing the accuracy of surfaces	7½%	Free
90.16.5	- Dynamometers, not being goods falling within a preceding sub-item of this item	40%	17½%
90.16.6	- Hand tools, as follows:— (a) adjustable limit length gauges; (b) plug gauges; (c) ring gauges; (d) snap gauges	27½%	20%
90.16.7	- Plumb lines; bubble levels; hand tools, not being goods falling within a preceding sub-item of this item	35%	27½%
90.16.8	- Instrument holders	55%	27½%
90.16.9	-- Other:		
90.16.91	- - Electrical appliances	42½%	17½%
90.16.99	- - Other	55%	27½%
90.17	• Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments):		
90.17.1	- Instruments and appliances, as follows:— (a) for bone plating; (b) designed for use in ear, nose and throat operations, including bronchoscopes, oesophagoscopes and laryngoscopes; (c) forceps, as follows:— (i) artery, of the Criles, Harrison Cripps, Kochers, mosquito, Spencer Wells and tonsil types; (ii) bone cutting; (iii) dissecting and tissue, two piece spring type, 127 millimetres to 280 millimetres (inclusive); (iv) grasping and cutting, used in conjunction with instruments used in ear, nose and throat operations; (v) sponge; (vi) steriliser; (d) knives (not including eye knives and scalpels with detached blades), as follows:— (i) chiropody; (ii) dental; (iii) surgical; (e) needle holders used in surgical suturing; (f) needles (being surgeons' stitching tools), as follows:— (i) aneurism; (ii) pedical; (iii) tonsil	25%	7½%

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
90.17.2	- Electro-surgical combination units for cutting, coagulation and desiccation; electro-surgical units for cutting and electro-surgical units for coagulation	42½%	12½%
90.17.3	- Cannulae, catheters, suction tubes and the like; syringes; injection or puncture needles:		
90.17.31	- - Syringes other than syringes of artificial plastic material designed for use with injection or puncture needles; elastic gum woven catheters	In respect of injection or puncture needles (if any)—the rate of duty set out in this column that would apply to the goods if they were imported separately; in respect of the remainder of the goods—7½%	In respect of injection or puncture needles (if any)—the rate of duty set out in this column that would apply to the goods if they were imported separately; in respect of the remainder of the goods—Free
90.17.32	- - Syringes of artificial plastic material designed for use with injection or puncture needles, entered for home consumption on or before 31 December 1972	In respect of injection or puncture needles (if any)—42½%; in respect of the remainder of the goods—30%	In respect of injection or puncture needles (if any)—25%; in respect of the remainder of the goods—20%
90.17.33	- - Injection or puncture needles, entered for home consumption on or before 31 December 1972	42½%	25%
90.17.39	- - Other	30%	20%
90.17.4	- Ophthalmic instruments and appliances	Free	Free
90.17.5	- Dental drill engines, air-turbine operated, comprising, at least, an operating hand piece and an air supply controller	27½%	10%
90.17.9	- Other:		
90.17.91	- - Dental units; kymographs	7½%	Free
90.17.92	- - Incubators for babies	30%	20%
90.17.99	- - Other	45%	27½%
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	- Breathing appliances of a kind designed to enable the wearer to breathe under water	7½%	Free
90.18.9	- Other	30%	20%

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
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	- Splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; hearing aids	7½%	Free
90.19.2	- Orthopaedic appliances, surgical belts, trusses and the like	32½%	12½%
90.19.3	- Other appliances which are worn or carried, or implanted in the body to compensate for a defect or disability	45%	27½%
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:	25%	15%
90.20.1	- X-ray apparatus and accessories of a kind ordinarily used for medical purposes, as follows:— (a) X-ray tubes; (b) X-ray generators; (c) X-ray high tension generators; (d) tube shields; (e) bucky fluoroscopic grids; (f) fluorescent screens; (g) intensifying screens; (h) lead glass protective screens; (i) eye localisers; (j) tube holders of the shock-proof type as used in deep therapy units		
90.20.2	- X-ray control panels, X-ray control desks, X-ray examination or treatment tables, chairs or the like and other apparatus based on the use of X-rays, being goods of a kind ordinarily used for medical purposes and not falling within sub-item 90.20.1	25%	In respect of a component specified in note 7 to this Chapter— the rate of duty set out in this column that would apply to the goods if they were imported separately; in respect of the remainder of the goods— 17½%
90.20.3	- Gamma ray apparatus, non-medical, as follows:— (a) radiographic apparatus; (b) other apparatus having a capacity not exceeding the equivalent of 200 curies of Cobalt 60	20%	10%
90.20.9	- Other	7½%	Free

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
90.21	* Instruments, apparatus or models, designed solely for demonstrational purposes and unsuitable for other uses	Free	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	7½%	Free
90.23	* Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of those instruments:		
90.23.1	- Goods wholly of glass, not being thermometers or pyrometers; thermometers and pyrometers metal-cased and metal-scaled not operating by means of any of the following methods:— (a) mercury in a steel bulb; (b) a gas filled bulb; (c) a vapour bulb; or (d) a bimetallic strip	35%	17½%
90.23.9	- Other	7½%	Free
90.24	* Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (including pressure gauges, thermostats, level gauges, flow meters, heat meters and automatic oven-draught regulators), not falling within item 90.14:		
90.24.1	- Regulating and controlling devices, automatic, for the control of temperature, humidity, pressure, vacuum or rate of flow, other than chlorination controllers:		
90.24.11	- - Thermostats:		
90.24.111	- - - Of a kind commonly used with electrically operated domestic appliances	32½%	15%
90.24.119	- - - Other	7½%	Free
90.24.12	- - Pneumatic devices of the gas-filled closed-system kind for the control of temperature over a temperature range of -18° Celsius to 538° Celsius	35%	25%
90.24.13	- - Pneumatic devices for the control of pressure or vacuum, as follows:— (a) Bourdon type, over a range of 0 to 38 megaPascals gauge pressure; (b) bellows type, over a range of 0 to 210 kiloPascals gauge pressure; (c) diaphragm type, over a range of 0 to 12.5 kiloPascals; (d) bellows type, over a range of 0 to 102 kiloPascals (vacuum)	35%	25%
90.24.14	- - Pneumatic devices for the control of flow, being controllers suitable for the control of goods of a kind falling within paragraph 90.24.21, 90.24.22, 90.24.23 or 90.24.24	35%	25%

Column 1 Reference No.	Column 2 Goods	Column 3 General Rate	Column 4 Preferential Rate
90.24.15	- - Pneumatic devices, being combinations of goods of a kind falling within paragraph 90.24.12, 90.24.13 or 90.24.14	35%	25%
90.24.19	- - Other	7½%	Free
90.24.2	- Differential pressure type flow indicators, recorders or integrators or combinations thereof, designed primarily for measuring in a closed pipe, having a guaranteed accuracy providing for a maximum error of 2% over a range of capacity from full flow to one-quarter of full flow and not utilising a strip chart instrument for display:		
90.24.21	- - Using sensing elements of the sealed bell direct linkage kind complying with any of the following specifications:— (a) rated for measuring static pressure not exceeding 1250 Pascals over ranges not exceeding 450 Pascals and not less than 37 Pascals; (b) rated for measuring static pressures not exceeding 345 kiloPascals over ranges not exceeding 1500 Pascals and not less than 498 Pascals; (c) rated for measuring static pressures not exceeding 2.76 megaPascals over ranges not exceeding 3.57 kiloPascals and not less than 1.98 kiloPascals; (d) rated for measuring static pressures not exceeding 41.5 megaPascals over ranges not exceeding 300 kiloPascals and not less than 12.4 kiloPascals	35%	25%
90.24.22	- - Using sensing elements of the non-metallic diaphragm direct linkage type rated for measuring static pressures not exceeding 17.5 kiloPascals over ranges not exceeding 1.75 kiloPascals and not less than 248 Pascals	35%	25%
90.24.23	- - Using sensing elements of the metallic diaphragm direct linkage type rated for measuring static pressures not exceeding 24.2 megaPascals over ranges not exceeding 300 kiloPascals and not less than 12.4 kiloPascals	35%	25%
90.24.24	- - Using sensing elements of the ring balance direct linkage type rated for measuring static pressures not exceeding 34.5 kiloPascals over ranges not exceeding 500 Pascals and not less than 248 Pascals	35%	25%
90.24.29	- - Other	7½%	Free
90.24.9	- Other:		
90.24.91	- - Chlorination controllers	7½%	Free
90.24.92	- - Gauges and controllers for water filtration plant, not being gauges or controllers falling within paragraph 90.24.91	7½%	Free

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
90.24.93	- - Meters:		
90.24.931	- - - Differential meters not having a guaranteed accuracy providing for a maximum error of 2% over a range of capacity from full flow to one-quarter of full flow	45%	17½%
90.24.939	- - - Other	7½%	Free
90.24.94	- - Gauges for indicating or recording liquid level in reservoirs, canals, rivers or tanks (other than gauges of a kind used in motor vehicles for indicating the amount of fuel in the fuel tank)	7½%	Free
90.24.95	- - Gauges of a kind used solely or principally in vehicles	37½%	27½%
90.24.96	- - Pressure gauges, being hand tools	35%	27½%
90.24.99	- - Other	55%	27½%
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	7½%	Free
90.26	* Gas, liquid and electricity supply or production meters; calibrating meters therefor:		
90.26.1	- Gas meters:		
90.26.11	- - Of the consumers' kind	47½%	22½%
90.26.19	- - Other	7½%	Free
90.26.2	- Liquid meters:		
90.26.21	- - Inferential water meters of the turbine and disc kind; inferential water meters of the compound or combination kind; water meters of the positive kind up to and including 77 millimetres in size (other than meters constructed for measuring hot water in boiler houses or engine houses)	55%	27½%
90.26.22	- - Of a kind commonly used in pumps installed for retailing petroleum oils	65%	42½%
90.26.29	- - Other	7½%	Free
90.26.3	- Electricity meters:		
90.26.31	- - Alternating current watt-hour meters:		
90.26.311	- - - Single phase meters	40%	30%
90.26.319	- - - Other	7½%	Free
90.26.39	- - Other	45%	35%

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
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 item 90.14); stroboscopes:		
90.27.1	- Taximeters	35%	25%
90.27.2	- Registers or meters that total electrical impulses	45%	22½%
90.27.3	- Stroboscopes	42½%	17½%
90.27.4	- Goods for use as original components in the assembly or manufacture of vehicles of a kind falling within sub-item 87.01.1, 87.02.1 or 87.03.9, not being goods falling within a preceding sub-item of this item	35%	27½%
90.27.9	- Other	7½%	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	- - Cathode ray oscilloscopes; cathode ray oscillographs	45%	32½%
90.28.19	- - Other	45%	35%
90.28.2	- Machines, appliances, instruments or apparatus referred to in paragraph (b) of note 5 to this Chapter:		
90.28.21	- - The non-electrical counterparts of which fall within item 90.14:		
90.28.211	- - - Sounding machines	12½%	Free
90.28.219	- - - Other	7½%	Free
90.28.22	- - The non-electrical counterparts of which fall within item 90.15	7½%	Free
90.28.23	- - The non-electrical counterparts of which fall within item 90.16:		
90.28.231	- - - Dynamic balancing machines; gear testing machines; nozzle testing outfits for testing the breaking or opening pressure of compression ignition engine fuel injection nozzles	7½%	Free
90.28.232	- - - Dynamometers for testing the power output of engines and electric motors	7½%	Free
90.28.233	- - - Leather measuring machines; textile yarn and fabric measuring or checking apparatus	7½%	Free
90.28.234	- - - Precision test indicators, not being hand tools, for testing the accuracy of surfaces; micrometers; callipers; clinometers; planimeters; opisometers	7½%	Free
90.28.239	- - - Other	42½%	17½%

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
90.28.24	- - The non-electrical counterparts of which fall within item 90.22	7½%	Free
90.28.25	- - The non-electrical counterparts of which fall within item 90.23:		
90.28.251	- - - Temperature measuring instruments operating from a primary element of the resistance or thermocouple kind, with a measuring element of the slide wire self balancing potentiometer or bridge kind, arranged for display by either or both of the following methods:— (a) by clock dial indicator; (b) by circular chart recorder recording by four separate single recording pen arms or less, (including such goods whether or not capable of the averaging summation or difference evaluation of temperature or heat values)	35%	25%
90.28.259	- - - Other	7½%	Free
90.28.26	- - The non-electrical counterparts of which fall within item 90.24:		
90.28.261	- - - Thermostats of a kind commonly used with electrically operated domestic appliances	32½%	15%
90.28.262	- - - Thermostats for use as original components in the assembly or manufacture of vehicles of a kind falling within sub-item 87.01.1, 87.02.1 or 87.03.9	35%	27½%
90.28.263	- - - Thermostats not falling within sub-paragraph 90.28.261 or 90.28.262; goods the non-electrical counterparts of which fall within paragraph 90.24.19	7½%	Free
90.28.264	- - - Chlorination controllers; gauges and controllers for water filtration plant	7½%	Free
90.28.265	- - - Gauges for indicating or recording liquid level in reservoirs, canals, rivers or tanks (other than gauges of a kind used in motor vehicles for indicating the amount of fuel in the fuel tank)	7½%	Free
90.28.266	- - - Gauges of a kind used solely or principally in vehicles	37½%	27½%
90.28.267	- - - Pneumatic devices for the control of temperature, as follows:— (a) resistance thermometer kind, over a temperature range of -18° Celsius to 650° Celsius; (b) thermocouple kind, over a temperature range of -18° Celsius to 1650° Celsius	35%	25%
90.28.268	- - - Flowmeters	7½%	Free
90.28.269	- - - Other	42½%	17½%
90.28.27	- - The non-electrical counterparts of which fall within item 90.25:		
90.28.271	- - - pH meters and rH meters; titrimeters	42½%	17½%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
90.28.272	- - - Gas or smoke analysis apparatus, not being apparatus for analysing CO or CO ₂	42½%	17½%
90.28.273	- - - Photographic exposure meters	17½%	Free
90.28.279	- - - Other	7½%	Free
90.28.28	- - The non-electrical counterparts of which fall within item 90.27	7½%	Free
90.28.3	- Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations:		
90.28.31	- - Dosimeters and similar apparatus used in radiology for measuring or checking the intensity and penetrating power of X-rays	7½%	Free
90.28.39	- - Other	45%	35%
90.28.9	- Other:		
90.28.91	- - Automatic voltage regulators:		
90.28.911	- - - Of a kind for use with motor vehicles, for 6 volt or 12 volt systems	52½%	45%
90.28.912	- - - Induction voltage regulators not falling within sub-paragraph 90.28.911	12½%	Free
90.28.919	- - - Other	7½%	Free
90.28.99	- - Other	40%	22½%
90.29	* Parts or accessories of a kind used solely or principally with goods of a kind falling within item 90.23, 90.24, 90.26, 90.27 or 90.28:		
90.29.1	- Of a kind used solely or principally with gas meters of a kind falling within paragraph 90.26.11	32½%	10%
90.29.9	- Other	The rate of duty set out in this column in the tariff classification that applies to the highest rated goods with which the goods are suitable for use as a part or accessory	The rate of duty set out in this column in the tariff classification that applies to the highest rated goods with which the goods are suitable for use as a part or accessory

Chapter 91—Clocks and Watches and Parts therefor

NOTES

1. In items 91.02 and 91.07, "watch movements" means movements regulated by a balance-wheel and hair-spring or by any other system capable of determining intervals of time, not exceeding 12 millimetres in thickness measured with the plate, the bridges and any additional outer plates.

2. Spring-operated or weight-operated motors not fitted, or adapted to be fitted, with escapements do not fall within item 91.07 or 91.08.

3. (1) The following goods do not fall within this Chapter:—

- (a) parts for general use 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 item 91.11, "other watch and clock parts" includes watch or clock springs.

4. Movements and other parts suitable for use both in clocks or watches and in other goods, being parts falling within an item in this Chapter, do not fall within any item in another Chapter.

5. 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 treated, for the purposes of this Schedule, as forming part of the goods.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
91.01	* Pocket-watches, wrist-watches and other watches, including stop-watches:		
91.01.1	– Watches specially designed for the use of the blind	Free	Free
91.01.2	– Wrist-watches	In respect of the case—42½%, or, if higher, \$0.50 each; in respect of the remainder of the goods—45%	In respect of the case—25%, or if higher, \$0.40 each; in respect of the remainder of the goods—27½%
91.01.9	– Other	7½%	Free
91.02	* Clocks with watch movements (other than clocks falling within item 91.03)	7½%	Free
91.03	* Instrument panel clocks and clocks of a similar kind, for vehicles, aircraft or vessels	7½%	Free
91.04	* Other clocks:		
91.04.1	– Master clocks; secondary or slave clocks	45%	27½%
91.04.2	– Electrically operated synchronous motor clocks not being master clocks, secondary or slave clocks or marine or similar chronometers	37½%	27½%
91.04.3	– Clocks, not being goods falling within a preceding sub-item of this item, and not being partly of wood	7½%	Free
91.04.9	– Other	45%	20%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
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	- Pigeon flying timers	Free	Free
91.05.2	- Watchmen's tell-tale clocks	7½%	Free
91.05.9	- Other	27½%	10%
91.06	* Time switches with clock or watch movement (including secondary movement) or with synchronous motor:		
91.06.1	- Time of day synchronous motor time switches	35%	25%
91.06.9	- Other	7½%	Free
91.07	* Watch movements (including stop-watch movements), assembled	45%	27½%
91.08	* Clock movements, assembled:		
91.08.1	- Of a kind used solely or principally in time of day synchronous motor time switches of a kind falling within sub-item 91.06.1	35%	25%
91.08.2	- Of a kind commonly used in synchronous motor electric clocks of a kind falling within sub-item 91.04.2, not being goods falling within the last preceding sub-item	37½%	27½%
91.08.9	- Other	7½%	Free
91.09	* Watch cases and parts for watch cases	\$0.50 each, or, if higher, 42½%	\$0.40 each, or, if higher, 25%
91.10	* Clock cases and cases of a similar kind for other goods falling within this Chapter, and parts therefor	37½%	27½%
91.11	* Other watch and clock parts:		
91.11.1	- Jewels, unmounted, imported separately	Free	Free
91.11.2	- Of a kind commonly used in goods of a kind falling within sub-item 91.04.2 or 91.06.1, not being goods falling within the last preceding sub-item	35%	25%
91.11.3	- Wrist-watch movement sets	45%	27½%
91.11.9	- Other	7½%	Free

**Chapter 92—Musical Instruments; Sound Recorders and Reproducers;
Television Image and Sound Recorders and Reproducers, Magnetic;
Parts and Accessories for Such Articles**

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 an item in Chapter 37;
- (b) parts for general use and similar goods of artificial plastic materials;
- (c) microphones, amplifiers, loudspeakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within an item in Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments falling within an item in this Chapter, and sound recorders or reproducers combined with a radio or television receiver falling within item 85.15;
- (d) brushes falling within item 96.02;
- (e) goods falling within item 97.03;
- (f) goods falling within item 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 item 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 instruments.

(2) Perforated music rolls and gramophone 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 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 treated, for the purposes of this Schedule, as forming part of the goods.

4. Tape decks that incorporate components, circuitry or electrical wiring associated with audio pre-amplification or amplification do not fall within sub-item 92.11.1

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
92.01	* Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps:		
92.01.1	– Pianos (including automatic pianos) whether or not with keyboards	\$54.50 each, or, if higher, 40%	\$10 each, or, if higher, 17½%
92.01.9	– Other	12½%	Free
92.02	* Other string musical instruments:		
92.02.1	– Guitars and instruments of the same class	In respect of a case, box or container, if any—45%; in respect of the remainder of the goods—35%	In respect of a case, box or container, if any—32½%; in respect of the remainder of the goods—25%
92.02.9	– Other	7½%	Free
92.03	* Pipe and reed organs, including harmoniums and the like	17½%	5%

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
92.04	* Accordions, concertinas and similar musical instruments; mouth organs:		
92.04.1	– Mouth organs having less than 40 reeds	17½%	5%
92.04.2	– Accordions, concertinas and similar musical instruments of the piano type	Free	Free
92.04.9	– Other	12½%	Free
92.05	* Other wind musical instruments	In respect of the case, box or container, if any—17½%; in respect of the remainder of the goods—7½%	Free
92.06	* Percussion musical instruments:		
92.06.1	– Drums	40%	30%
92.06.9	– Other	17½%	2½%
92.07	* Electro-magnetic, electrostatic, electronic and similar musical instruments:		
92.07.1	– Instruments of a kind that have counterparts operated otherwise than by electro-magnetic, electrostatic or electronic devices:		
92.07.11	– – Guitars and instruments of the same class	In respect of a case, box or container, if any—45%; in respect of the remainder of the goods—35%	In respect of a case, box or container, if any—32½%; in respect of the remainder of the goods—25%
92.07.19	– – Other	The rate of duty set out in this column that would apply to the goods if they were operated otherwise than by electro-magnetic, electrostatic or electronic devices	The rate of duty set out in this column that would apply to the goods if they were operated otherwise than by electro-magnetic, electrostatic or electronic devices
92.07.9	– Other	7½%	Free
92.08	* Musical instruments not falling within any other item in this Chapter; 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:		

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
92.08.1	- Musical boxes not designed for any other use except as ornaments	17½%	5%
92.08.2	- Musical boxes, not being goods falling within the last preceding sub-item	The rate of duty set out in this column that would apply to the goods if they did not incorporate a musical box mechanism	The rate of duty set out in this column that would apply to the goods if they did not incorporate a musical box mechanism
92.08.9	- Other	55%	27½%
92.09	* Musical instrument strings	7½%	Free
92.10	* Parts and accessories for musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds:		
92.10.1	- Piano keyboards, complete or incomplete	42½%	17½%
92.10.2	- Metal pipes for pipe organs	35%	17½%
92.10.3	- Metronomes and pitch pipes	17½%	5%
92.10.4	- Piano parts, not being goods falling within a preceding sub-item of this item, as prescribed by by-law; parts and accessories for pipe organs, not being goods falling within a preceding sub-item of this item	27½%	12½%
92.10.5	- Piano parts and accessories, not being goods falling within a preceding sub-item of this item	55%	27½%
92.10.6	- Parts and accessories for drums; necks and bodies for instruments falling within sub-item 92.02.1 or paragraph 92.07.11	40%	30%
92.10.9	- Other	7½%	Free
92.11	* Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic:		
92.11.1	- Dictating machines; basic tape decks with or without sound-heads; video recorders and reproducers, (that is to say, television image and sound recorders and reproducers, magnetic)	7½%	Free
92.11.9	- Other	45%	32½%
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:		

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
92.12.1	- Magnetic tape having a FOB price per square metre not exceeding \$1.08	\$0.258 per m ²	\$0.258 per m ² , less 10%
92.12.9	- Other	7½%	Free
92.13	* Other parts and accessories for apparatus of a kind falling within item 92.11:		
92.13.1	- Styli; pick-up arms as used with record-players or turn-table mechanisms and pick-up heads therefor; other parts and accessories of a kind used solely or principally with goods of a kind falling within sub-item 92.11.1	7½%	Free
92.13.9	- Other	45%	32½%

DIVISION XIX

ARMS AND AMMUNITION; PARTS THEREFOR

Chapter 93—Arms and Ammunition; Parts therefor

NOTES

1. The following goods do not fall within this Chapter:—
 - (a) goods falling within an item in Chapter 36;
 - (b) parts for general use and similar goods of artificial plastic materials;
 - (c) goods falling within item 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 an item in Chapter 90;
 - (e) bows, arrows, fencing foils and toys falling within an item in Chapter 97;
 - (f) goods falling within item 99.05 or 99.06.
2. In item 93.07, "parts" does not include radio or radar apparatus falling within item 85.15.
3. Where goods falling within an item in 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 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
93.01	* Side-arms and parts therefor and scabbards and sheaths therefor	27½%	12½%
93.02	* Revolvers and pistols, being firearms	7½%	Free
93.03	* Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)	7½%	Free
93.04	* Other firearms (including Very light 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	25%	15%
93.04.2	– 12-gauge shotguns having a value not exceeding \$213.33 each	25%, or, if lower, \$16 each	15%; or, if lower, \$16 each, less 10%
93.04.9	– Other	7½%	Free
93.05	* Arms of other descriptions, including air, spring and similar pistols, rifles and guns:		
93.05.1	– Air or gas operated	7½%	Free
93.05.9	– Other	27½%	12½%
93.06	* Parts for arms, including gun barrel blanks, but not including parts for side-arms:		
93.06.1	– Gun stocks other than in the rough; sight mounts, other than for military weapons	55%	27½%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
93.06.2	- For .22 calibre single barrelled rim-fire rifles or for 12-gauge shotguns, not being goods falling within the last preceding sub-item or gun stocks in the rough	27½%	17½%
93.06.9	- Other	7½%	Free
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	27½%	10%
93.07.2	- Bullets, shot and slugs	\$0.011 per kg	\$0.007 per kg
93.07.3	- Metallic rim-fire and shotgun cartridge cases, empty, primed or not, and parts therefor; felt cartridge wads	45%	10%
93.07.9	- Other	7½%	Free

DIVISION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94—Furniture and Parts therefor; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings

NOTES

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

- (a) pneumatic or water mattresses, pillows or cushions falling within an item in 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 an item in Chapter 68 or 69;
- (d) mirrors designed for placing on the floor or ground, being mirrors falling within item 70.09;
- (e) parts for general use and similar goods of artificial plastic materials, and safes falling within item 83.03;
- (f) furniture designed as parts for refrigerators falling within item 84.15 and furniture designed for sewing machines and falling within item 84.41;
- (g) furniture designed as parts for goods falling within item 85.15;
- (h) dentists' spittoons falling within item 90.17;
- (i) goods falling within an item in Chapter 91;
- (j) goods falling within item 92.13;
- (k) goods falling within item 97.03, 97.04 or 97.05.

2. In item 94.01 or 94.02, "chairs and other seats" and in item 94.02 or 94.03, "furniture" means for the purposes of this Schedule, goods, other than parts, that are designed for placing on the floor or ground, other than—

- (a) kitchen cabinets and similar cupboards;
- (b) seats and beds; or
- (c) unit bookcases and similar unit furniture.

3. (1) In this Chapter, a reference to parts for goods shall be read as not including a reference to 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 item 94.04 do not, when imported separately, fall within item 94.01, 94.02 or 94.03 by reason only of being parts for goods.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
94.01	* Chairs and other seats (other than those falling within item 94.02), whether or not convertible into beds, and parts therefor:		
94.01.1	– Chairs of wood with seats of any material (including chairs of cane with wooden frames), but not including parts therefor	40%, or, if higher, \$0.45 each	22½%, or, if higher, \$0.25 each
94.01.2	– Vehicle seats; parts for use as original components in the assembly or manufacture of vehicles of a kind falling within sub-item 87.01.1, 87.02.1, 87.03.9 or paragraph 87.14.11	35%	27½%
94.01.3	– Seats for chairs, not being of rattan cane	47½%	22½%

Column 1	Column 2	Column 3	Column 4
<i>Reference No.</i>	<i>Goods</i>	<i>General Rate</i>	<i>Preferential Rate</i>
94.01.4	- Chairs and other seats, including chairs, lounges and settees without legs, of wicker, bamboo or cane, not being goods falling within a preceding sub-item of this item	35%, or, if higher, \$0.65 each	22½%
94.01.9	-- Other	42½%	17½%
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' chairs and parts therefor	7½%	Free
94.02.2	- Hairdressers' chairs; opticians' chairs	\$100 each, less 30%; or, if higher, 7½%	\$100 each, less 40%
94.02.9	- Other	42½%	17½%
94.03	* Other furniture and parts therefor:		
94.03.1	- Traymobiles, tea trolleys and the like, and parts therefor	47½%	22½%
94.03.2	- Smoking requisites and parts therefor	35%	20%
94.03.9	- Other	42½%	17½%
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	- Quilts, eiderdowns and the like, stuffed with feathers or down	57½%	30%
94.04.2	- Cushions not containing wool; quilts, eiderdowns and the like, not containing wool, not being goods falling within the last preceding sub-item	35%	17½%
94.04.3	-- Seats for vehicles	35%	27½%
94.04.9	- Other	42½%	17½%

Chapter 95—Articles and Manufactures of Carving or Moulding Material

NOTE

The following goods do not fall within this Chapter:—

- (a) goods falling within an item in Chapter 66;
- (b) goods falling within item 67.05;
- (c) goods falling within an item in Chapter 71;
- (d) goods falling within an item in Chapter 82, with handles or other parts of carving or moulding materials, other than handles or other parts of those goods imported separately;
- (e) goods falling within an item in Chapter 90;
- (f) goods falling within an item in Chapter 91;
- (g) goods falling within an item in Chapter 92;
- (h) goods falling within an item in Chapter 93;
- (i) goods falling within an item in Chapter 94;
- (j) goods falling within an item in Chapter 96;
- (k) goods falling within an item in Chapter 97;
- (l) goods falling within an item in Chapter 98;
- (m) collectors' pieces or antiques falling within an item in Chapter 99.

Column 1 <i>Reference No.</i>	Column 2 <i>Goods</i>	Column 3 <i>General Rate</i>	Column 4 <i>Preferential Rate</i>
95.01	* Worked tortoise-shell and goods made of tortoise-shell	45%	27½%
95.02	* Worked mother of pearl and goods made of mother of pearl	45%	27½%
95.03	* Worked ivory and goods made of ivory	45%	27½%
95.04	* Worked bone (excluding whalebone) and goods made of bone (excluding whalebone)	45%	27½%
95.05	* Worked horn, coral (whether natural or agglomerated) and other animal carving material, and goods made of horn, coral (whether natural or agglomerated) or of other animal carving material:		
95.05.1	– Unset cameos and intaglios	Free	Free
95.05.9	– Other	45%	27½%
95.06	* Worked vegetable carving material and goods made of vegetable carving material	45%	27½%
95.07	* Worked jet (including mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and goods made of those substances	45%	27½%
95.08	* 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 item 35.03) and goods made of unhardened gelatin:		