

**NOTES REGARDING AMENDMENTS TO THE SCHEDULES
TO THE CUSTOMS AND EXCISE ACT, 1964**

17 DECEMBER 2004

These notes are issued merely as a guide and both the old and new provisions should be studied in order to determine what the amendment actually entails. These notes have no legal status.

<i>Provision</i>	<i>Note</i>
NOTES TO CHAPTERS 1 TO 98 .HEADINGS AND SUBHEADING DESCRIPTIONS TO CHAPTERS 1 TO 98	The purpose of this amendment is to align Schedule No.1 Part 1 with the legal provisions and structure of the Harmonised System Nomenclature and Explanatory Notes and is purely editorial in nature. Examples of the amendments included in the publications are: The WCO recommended the deletion of "No. or No.'s" where they occurred after heading/s or subheading/s in Chapters 1 to 97; Spelling mistakes, grammatical errors, incorrect punctuation where they appeared in subheadings on National level as well as in Additional Notes were rectified and consistency with the Harmonised System was verified; and the Deletion of some Additional Notes that have become redundant.

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1272)

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for the Notes to Section VI of the following:

NOTES:

1. (a) Goods (excluding radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of this Schedule.
 (b) Subject to paragraph (a) above, goods answering to a description in heading 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of this Schedule.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

By the substitution for the Notes to Section VII of the following:

NOTES:

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

By the substitution for the Notes to Section XI of the following:

NOTES:

1. This Section does not cover the following:
 - (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.03);
 - (b) human hair or articles of human hair (heading 05.01, 67.03 or 67.04), excluding straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
 - (c) cotton linters and other vegetable materials of Chapter 14;
 - (d) asbestos of heading 25.24 or articles of asbestos and other products of heading 68.12 or 68.13;
 - (e) articles of heading 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
 - (f) sensitised textiles of headings 37.01 to 37.04;
 - (g) monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - (h) woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with plastics, and articles thereof, of Chapter 39;
 - (ij) woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with rubber, and articles thereof, of Chapter 40;
 - (k) hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
 - (l) articles of textile materials of heading 42.01 or 42.02;
 - (m) products and articles of Chapter 48 (for example, cellulose wadding);
 - (n) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - (o) hair-nets and other headgear or parts thereof of Chapter 65;
 - (p) goods of Chapter 67;
 - (q) abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
 - (r) glass fibres or articles of glass fibres (excluding embroidery with glass thread on a visible ground of fabric) (Chapter 70);
 - (s) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - (t) articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - (u) articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
 - (v) articles of Chapter 97.

2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by mass over any other single textile material.

When no one textile material predominates by mass, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

- (B) For the purposes of the above rule:
 - (a) gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the mass of which is to be taken as the aggregate of the masses of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
 - (b) the choice of appropriate heading shall be effected by determining FIRST the Chapter and THEN the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
 - (c) when both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - (d) where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk or waste silk, measuring more than 20 000 dtex;
 - (b) of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10 000 dtex;
 - (c) of true hemp or flax:
 - (i) polished or glazed, measuring 1 429 dtex or more; or
 - (ii) not polished or glazed, measuring more than 20 000 dtex;
 - (d) of coir, consisting of three or more plies;
 - (e) of other vegetable fibres, measuring more than 20 000 dtex; or
 - (f) reinforced with metal thread.
- (B) Exceptions:
- (a) Yarn of wool or other animal hair and paper yarn (excluding yarn reinforced with metal thread);
 - (b) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - (c) silk worm gut of heading 50.06, and monofilaments of Chapter 54;
 - (d) metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and
 - (e) chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.
4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
- (a) on cards, reels, tubes or similar supports, of a mass (including support) not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
 - (b) in balls, hanks or skeins of a mass not exceeding:
 - (i) 85 g in the case of man-made filament yarn of less than 3 000 dtex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2 000 dtex; or
 - (iii) 500 g in other cases;
 - (c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform mass not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filaments; or
 - (ii) 125 g in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
 - (i) single yarn of wool or fine animal hair, unbleached; and
 - (ii) single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5 000 dtex;
 - (b) multiple (folded) or cabled yarn, unbleached:
 - (i) of silk or waste silk, however put up; or
 - (ii) of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 dtex or less; and
 - (d) single, multiple (folded) or cabled yarn of any textile material:
 - (i) in cross-reeled hanks or skeins; or
 - (ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings 52.04, 54.01 and 55.08, the expression "sewing thread" means multiple (folded) or cabled yarn:
- put up on supports (for example, reels, tubes) of a mass (including support) not exceeding 1 000 g;
 - dressed for use as sewing thread; and
 - with a final "Z" twist.
6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:
- | | |
|--|------------|
| Single yarn of nylon or other polyamides, or of polyesters | 60 cN/tex |
| Multiple (folded) or cabled yarn of nylon or other polyamides, of polyesters | 53 cN/tex |
| Single, multiple (folded) or cable yarn of viscose rayon | 27 cN/tex. |
7. For the purposes of this Section, the expression "made up" means:
- cut otherwise than into squares or rectangles;
 - produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
 - cut to size and having undergone a process of drawn thread work;
 - assembled by sewing, gumming or otherwise (excluding piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8. For the purposes of Chapters 50 to 60:
- Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
 - Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression "impregnated" includes "dipped".
12. For the purposes of this Section, the expression "polyamides" includes "aramids".
13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale.
For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

SUBHEADING NOTES:

1. In this Section and, where applicable, throughout this Schedule, the following expressions have the meanings hereby assigned to them:
- ELASTOMERIC YARN:**
Filament yarn, including monofilament, of synthetic textile material (excluding textured yarn), which does not break on being extended to three times its original length and which returns,

after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

(b) UNBLEACHED YARN:

Yarn which:

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(c) BLEACHED YARN:

Yarn which:

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(d) COLOURED (DYED OR PRINTED) YARN:

Yarn which:

- (i) is dyed (whether or not in the mass) (excluding white or in a fugitive colour), or printed or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed, or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, MUTATIS MUTANDIS, to monofilament and to strip or the like of Chapter 54.

(e) UNBLEACHED WOVEN FABRIC:

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(f) BLEACHED WOVEN FABRIC:

Woven fabric which:

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

(g) DYED WOVEN FABRIC:

Woven fabric which:

- (i) is dyed a single uniform colour (excluding white) (unless the context otherwise requires) or has been treated with a coloured finish (excluding white) (unless the context otherwise requires), in the piece; or
- (ii) consists of coloured yarn of a single uniform colour.

(h) WOVEN FABRIC OF YARNS OF DIFFERENT COLOURS:

Woven fabric (excluding printed woven fabric) which:

- (i) consist of yarns of different colours or yarns of different shades of the same colour (excluding the natural colour of the constituent fibres);
- (ii) consists of unbleached or bleached yarn and coloured yarn; or
- (iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

- (ij) **PRINTED WOVEN FABRIC:**
Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.
(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)
The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.
The definitions at (e) to (ij) apply, MUTATIS MUTANDIS, to knitted or crocheted fabrics.
- (k) **PLAIN WEAVE:**
A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.
2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.
- (B) For the application of this rule:
- (a) where appropriate, only the part which determines the classification under General Note A.3. shall be taken into account;
 - (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
 - (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

By the substitution for the Notes to Section XV of the following:

NOTES:

1. This Section does not cover the following:
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
 - (b) ferro-cerium or other pyrophoric alloys (heading 36.06);
 - (c) headgear or parts thereof of heading 65.06 or 65.07;
 - (d) umbrella frames or other articles of heading 66.03;
 - (e) goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) instruments or apparatus of Section XVIII, including clock or watch springs;
 - (ij) lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
 - (k) articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (l) articles of Chapter 95 (for example, toys, games, sports requisites);
 - (m) hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - (n) articles of Chapter 97 (for example, works of art).
2. Throughout this Schedule, the expression "parts of general use" means:
 - (a) articles of headings 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals;
 - (b) springs and leaves for springs, of base metal (excluding clock or watch springs (heading 91.14)); and

(c) articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above. Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout this Schedule, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium, (columbium), rhenium and thallium.
4. Throughout this Schedule, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (excluding ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by mass over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total mass of such metals equals or exceeds the total mass of the other elements present;
 - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (excluding cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in this Schedule to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:
 Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under General Note A to this Schedule containing two or more base metals are to be treated as articles of base metal predominating by mass over each of the other metals.
 For this purpose:
 - (a) iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
 - (b) an alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
 - (c) a cermet of heading 81.13 is regarded as a single base metal.
8. In this Section, the following expressions have the meanings hereby assigned to them:
 - (a) WASTE AND SCRAP:
 Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
 - (b) POWDERS:
 Products of which 90 per cent or more by mass passes through a sieve having a mesh aperture of 1 mm.

By the substitution for the Notes to Section XVI of the following:

NOTES:

1. This Section does not cover the following:
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber (excluding hard rubber) (heading 40.16);
 - (b) articles of leather or of composition leather (heading 42.04) or of fur skin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
 - (e) transmission or conveyor belts or belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
 - (f) precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, (excluding unmounted worked sapphires and diamonds for styli) (heading 85.22);

- (g) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) drill pipe (heading 73.04);
 - (ij) endless belts of metal wire or strip (Section XV);
 - (k) articles of Chapter 82 or 83;
 - (l) articles of Section XVII;
 - (m) articles of Chapter 90;
 - (n) clocks, watches or other articles of Chapter 91;
 - (o) interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
 - (p) articles of Chapter 95; or
 - (q) typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
 - (a) Parts which are goods included in any of the headings of Chapters 84 or 85 (excluding headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
 - (b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
 - (c) all other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that in heading 84.85 or 85.48.
 3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
 4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
 5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

ADDITIONAL NOTES:

1. The Commissioner may in his discretion and in the circumstances which he deems exceptional, in respect of an unassembled or disassembled machine, allow the provisions of General Note A.2.(a) to be applied also to an unassembled or dis-assembled machine of this Section which is imported in more than one consignment if the mass of such machine exceeds 500 t or is of a measurement for shipping purposes exceeding 500 m³, provided the application to enter the unassembled or disassembled machine in terms of this Note reaches the Commissioner prior to the importation of the first consignment.
2. No paragraph
3. No paragraph
4. No paragraph
5. Tools necessary for the assembly or maintenance of machines or appliances are to be classified with those machines or appliances if imported with them. Interchangeable tools imported with

machines or appliances are also to be classified therewith if they form part of the normal equipment of the machines or appliances and are normally sold with them.

6. A reference in this Section to "portable" or to "mobile" is deemed to relate to machinery or other goods, irrespective of the mass or construction thereof, which can readily be moved, carried, transferred or conveyed by any means, for use on different premises and which are not for any reason in connection with the operation of the machinery or other goods, required to be attached permanently.

By the substitution for the Notes to Section XVII of the following:

NOTES:

1. This Section does not cover articles of heading 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber (excluding hard rubber) (heading 40.16);
 - (b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) articles of Chapter 82 (tools);
 - (d) articles of heading 83.06;
 - (e) machines and apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) electrical machinery and equipment (Chapter 85);
 - (g) articles of Chapter 90;
 - (h) articles of Chapter 91;
 - (ij) arms (Chapter 93);
 - (k) lamps and lighting fittings of heading 94.05; or
 - (l) brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
 - (a) vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
 - (a) in Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) in Chapter 87 if designed to travel over land or over both land and water;
 - (c) in Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety

or traffic control equipment for railways.

By the substitution for the Note to Chapter 1 of the following:

NOTE:

1. This Chapter covers all live animals except the following:
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06 or 03.07;
 - (b) cultures of micro-organisms and other products of heading 30.02; and
 - (c) animals of heading 95.08.

By the substitution for the Note to Chapter 2 of the following:

NOTE:

1. This Chapter does not cover the following:
 - (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - (b) guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
 - (c) animal fat, excluding products of heading 02.09 (Chapter 15).

By the substitution for the Notes to Chapter 3 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Mammals of heading 01.06;
 - (b) meat of mammals of heading 01.06 (heading 02.08 or 02.10);
 - (c) fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
 - (d) caviar or caviar substitutes prepared from fish eggs (heading 16.04).
2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

By the substitution for the Notes to Chapter 4 of the following:

NOTES:

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.05:
 - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 per cent or more but not more than 95 per cent by mass, a maximum milk solids-not-fat content of 2 per cent by mass and a maximum water content of 16 per cent by mass. Butter does not

contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

- (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 per cent or more but less than 80 per cent by mass.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
- (a) A milkfat content, by mass of the dry matter, of 5 per cent or more;
 - (b) a dry matter content, by mass, of at least 70 per cent but not exceeding 85 per cent; and
 - (c) they are moulded or capable of being moulded.
4. This Chapter does not cover the following:
- (a) Products obtained from whey, containing by mass more than 95 per cent lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or
 - (b) albumins (including concentrates of two or more whey proteins, containing by mass more than 80 per cent whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

SUBHEADING NOTES:

1. For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

ADDITIONAL NOTE:

1. For the purposes of this Chapter "ultra high temperature (UHT) milk" or "long life milk" is milk that has been heat treated to the extent of being suitable for non-refrigerated storage prior to opening.

By the substitution for the Notes to Chapter 5 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Edible products (excluding guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) hides or skins (including furskins) (excluding goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11) (Chapter 41 or 43);
 - (c) animal textile materials (excluding horsehair and horsehair waste) (Section XI); or
 - (d) prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout this Schedule, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout this Schedule, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

By the substitution for the Notes to Chapter 6 of the following:

NOTES:

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

By the substitution for the Notes to Chapter 7 of the following:

NOTES:

1. This Chapter does not cover forage products of heading 12.14.
2. In headings 07.09, 07.10, 07.11 and 07.12, the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (ZEA MAYS VAR. SACCHARATA), fruits of the genus CAPSICUM or of the genus PIMENTA, fennel, parsley, chervil, tarragon, cress and sweet marjoram (MARJORANA HORTENSIS or ORIGANUM MAJORANA).
3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, excluding the following:
 - (a) Dried leguminous vegetables, shelled (heading 07.13);
 - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05); and
 - (d) flour, meal and powder of dried leguminous vegetables of heading 07.13 (heading 11.06).
4. However, dried or crushed or ground fruits of the genus CAPSICUM or of the genus PIMENTA are excluded from this Chapter (heading 09.04).

By the substitution for the Notes to Chapter 8 of the following:

NOTES:

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
 - (a) for additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate);
 - (b) to improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

By the substitution for the Notes to Chapter 9 of the following:

NOTES:

1. Mixtures of the products of headings 09.04 or 09.10 are to be classified as follows:
 - (a) mixtures of two or more of the products of the same heading are to be classified in that heading;
 - (b) mixtures of two or more of the products of different headings are to be classified under heading 09.10.
 The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.
2. This Chapter does not cover Cubeb pepper (PIPER CUBEBA) or other products of heading 12.11.

By the substitution for the Notes to Chapter 10 of the following:

NOTES:

1.
 - (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
 - (b) The Chapter does not cover grain which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

SUBHEADING NOTE:

1. The term “durum wheat” means wheat of the TRITICUM DURUM species and the hybrids derived from the inter-specific crossing of TRITICUM DURUM which have the same number (28) of chromosomes as that species.

By the substitution for the Notes to Chapter 11 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
 - (b) prepared flours, groats, meals or starches of heading 19.01;
 - (c) corn flakes or other products of heading 19.04;
 - (d) vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
 - (e) pharmaceutical products (Chapter 30); or
 - (f) starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2.
 - (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by mass on the dry product:
 - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).
 Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.
 - (B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture

indicated in Column (4) or (5) is not less, by mass, than that shown against the cereal concerned. Otherwise they fall in heading 11.03 or 11.04.

Cereal (1)	Starch content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometers (microns) (4)	500 micrometers (microns) (5)
Wheat and rye	45%	2,5%	80%	-
Barley	45%	3%	80%	-
Oats	45%	5%	80%	-
Maize (corn) and grain sorghum	45%	2%	-	90%
Rice	45%	1,6%	80%	-
Buckwheat	45%	4%	80%	-

3. For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:
- in the case of maize (corn) products, at least 95 per cent by mass passes through a woven metal wire cloth sieve with an aperture of 2 mm;
 - in the case of other cereal products, at least 95 per cent by mass passes through a woven metal wire cloth sieve with an aperture of 1,25 mm.

By the substitution for the Notes to Chapter 12 of the following:

NOTES:

- Heading 12.07 applies, INTER ALIA, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (excluding those of the species VICIA FABIA) or of lupines are to be regarded as "seeds of a kind used for sowing".
Heading 12.09 does not, however, apply to the following even if for sowing:
 - Leguminous vegetables or sweet corn (Chapter 7);
 - spices or other products of Chapter 9;
 - cereals (Chapter 10); or
 - products of headings 12.01 to 12.07 or 12.11.
- Heading 12.11 applies, INTER ALIA, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.
Heading 12.11 does not, however, apply to the following:
 - Medicaments of Chapter 30;
 - perfumery, cosmetic or toilet preparations of Chapter 33; or
 - insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
- For the purposes of heading 12.12, the term "seaweeds and other algae" does not include the following:
 - Dead single-cell micro-organisms of heading 21.02;

- (b) cultures of micro-organisms of heading 30.02; or
- (c) fertilisers of heading 31.01 or 31.05.

SUBHEADING NOTE:

1. For the purposes of subheading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 per cent by mass and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

By the substitution for the Note to Chapter 13 of the following:

NOTE:

1. Heading 13.02 applies, INTER ALIA, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.
The heading does not apply to the following:
 - (a) Liquorice extract containing more than 10 per cent by mass of sucrose or put up as confectionery (heading 17.04);
 - (b) malt extract (heading 19.01);
 - (c) extracts of coffee, tea or maté (heading 21.01);
 - (d) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
 - (e) camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
 - (f) concentrates of poppy straw containing not less than 50 per cent by mass of alkaloids (heading 29.39);
 - (g) medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
 - (h) tanning or dyeing extracts (heading 32.01 or 32.03);
 - (ij) essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
 - (k) natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

By the substitution for the Notes to Chapter 14 of the following:

NOTES:

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, INTER ALIA, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
3. Heading 14.02 does not apply to wood wool (heading 44.05).
4. Heading 14.03 does not apply to prepared knots or tufts for broom or brush making (heading 96.03).

By the substitution for the Notes to Chapter 15 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Pig fat or poultry fat of heading 02.09;
 - (b) cocoa butter, fat or oil (heading 18.04);
 - (c) edible preparations containing by mass more than 15 per cent of the products of heading 04.05 (generally Chapter 21);
 - (d) greaves (heading 23.01) or residues of headings 23.04 to 23.06;
 - (e) fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) factice derived from oils (heading 40.02).
2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

SUBHEADING NOTE:

1. For the purposes of subheadings 1514.11 and 1514.19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2 per cent by mass.

By the substitution for the Notes to Chapter 16 of the following:

NOTES:

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs and other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.
2. Food preparations fall in this Chapter provided they contain more than 20 per cent by mass of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by mass. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

SUBHEADING NOTES:

1. For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net mass content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
2. The fish and crustaceans specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

By the substitution for the Notes to Chapter 17 of the following:

NOTE:

1. This Chapter does not cover the following:
 - (a) Sugar confectionery containing cocoa (heading 18.06);
 - (b) chemically pure sugars (excluding sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
 - (c) medicaments or other products of Chapter 30.

SUBHEADING NOTE:

1. For the purposes of subheadings 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by mass, in the dry state, corresponds to a polarimeter reading of less than 99,5°.

By the substitution for the Notes to Chapter 19 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 per cent by mass of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
 - (c) medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01:
 - (a) the expression "groats" means cereal groats of Chapter 11;
 - (b) the expressions "flour" and "meal" mean:
 - (1) cereal flour and meal of Chapter 11, and
 - (2) flour, meal and powder of vegetable origin of any Chapter (excluding flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06)).
3. Heading 19.04 does not cover preparations containing more than 6 per cent by mass of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

ADDITIONAL NOTE:

1. Traditional African Beer Powder:
For the purposes of heading 19.01 "traditional African beer powder" means any dry product, whether or not containing active dried yeast as a processing aid, consisting of milled sorghum or maize malt and one or more of the following ingredients -
 - (a) milled, precooked sorghum unmalted grain or meal; or
 - (b) milled, precooked maize unmalted grain or meal,
 in the proportions of not more than three parts by mass of milled sorghum or maize malt to seven parts by mass of such unmalted grain or meal, without added sugar of any kind and which does not contain or is not flavoured with hops or products derived from hops.

By the substitution for the Notes to Chapter 20 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapters 7, 8 or 11;
 - (b) food preparations containing more than 20 per cent by mass of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
 - (c) homogenised composite food preparations of heading 21.04.
2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).
4. Tomato juice the dry mass content of which is 7 per cent or more is to be classified in heading 20.02.
5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0,5 per cent volume.

SUBHEADING NOTES:

1. For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net mass content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
2. For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net mass content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of a refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

By the substitution for the Notes to Chapter 21 of the following:

NOTE:

1. This Chapter does not cover the following:

- (a) Mixed vegetables of heading 07.12;
 - (b) roasted coffee substitutes containing coffee in any proportion (heading 09.01);
 - (c) flavoured tea (heading 09.02);
 - (d) spices or other products of headings 09.04 to 09.10;
 - (e) food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 per cent by mass of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) yeast put up as a medicament or other products of heading 30.03 or 30.04; or
 - (g) prepared enzymes of heading 35.07.
2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading 21.01.
3. For the purposes of heading 21.04, the expression “homogenised composite food preparations” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables and fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net mass content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

By the substitution for the Notes to Chapter 22 of the following:

NOTE:

1. This Chapter does not cover the following:
- (a) Products of this Chapter (excluding those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - (b) sea water (heading 25.01);
 - (c) distilled or conductivity water or water of similar purity (heading 28.51);
 - (d) acetic acid of a concentration exceeding 10 per cent by mass of acetic acid (heading 29.15);
 - (e) medicaments of heading 30.03 or 30.04; or
 - (f) perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20°C.
3. For the purposes of heading 22.02, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0,5 per cent vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

SUBHEADING NOTE:

1. For the purposes of subheading 2204.10, the expression “sparkling wine” means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 300 kPa.

ADDITIONAL NOTES:

1. Traditional African Beer

For the purposes of this Chapter “traditional African beer” means beer made by the fermentation of malt or unmalted grain or meal of sorghum, maize, finger millet or pearl millet of which the fermentation has not been arrested: Provided that –

- (a) the alcohol content does not exceed 3,5 per cent by volume;
 - (b) no ethyl alcohol has been added;
 - (c) it does not contain and has not been flavoured with hops or products derived from hops; and
 - (d) any sugar which may have been added does not exceed 5 per cent by mass of such malt or unmalted grain or meal of sorghum, maize, finger millet or pearl millet.
2. The expressions "unfortified wine" and "unfortified beverages" shall be taken to mean wine and fermented beverages with an alcoholic strength not exceeding 16 per cent of alcohol by volume and expressions "fortified wine" and "fortified fermented beverages" shall be taken to mean wine and fermented beverages with an alcoholic strength exceeding 16 per cent of alcohol by volume.

By the substitution for the Notes to Chapter 23 of the following:

NOTE:

1. Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material (excluding vegetable waste, vegetable residues and by-products of such processing).

SUBHEADING NOTE:

1. For the purposes of subheading 2306.41, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

By the substitution for the Notes to Chapter 24 of the following:

NOTE:

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

ADDITIONAL NOTES:

1. For the purpose of subheadings 2402.10 and 2402.90 all rolls of tobacco wrapped in paper or in other substances (excluding tobacco) shall be classified as cigarettes.
2. For the purpose of subheading 2403.10 "cigarette tobacco" means:
- (a) any tobacco cut into strips less than 1 mm in width;
 - (b) any cut tobacco described or offered for sale as tobacco for making into cigarettes;
 - (c) a mixture of any cut tobacco with tobacco as defined in paragraph (a) or (b) of this Note.
3. For the purpose of subheading 2403.10 "pipe tobacco" means:
- (a) any tobacco cut into strips of 1mm in width or more;
 - (b) any tobacco described or offered for sale as tobacco for smoking in a pipe;
 - (c) a mixture of any tobacco (excluding cigarette tobacco as defined in Note 2) with tobacco as defined in paragraph (a) or (b) of this Note;
 - (d) any tobacco as defined in paragraph (a), (b) or (c) of this Note in the form of cake, plug or stick tobacco, but not roll tobacco.

By the substitution for the Notes to Chapter 25 of the following:

NOTES:

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.
The products of this Chapter may contain an added anti-dusting agent, provided such addition does not render the product particularly suitable for specific use rather than for general use.
2. This Chapter does not cover the following:
 - (a) Sublimed sulphur, precipitated sulphur and colloidal sulphur (heading 28.02);
 - (b) earth colours containing 70 per cent or more by mass of combined iron evaluated at Fe_2O_3 (heading 28.21);
 - (c) medicaments and other products of Chapter 30;
 - (d) perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) setts, curbstones and flagstones (heading 68.01); mosaic cubes and the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
 - (f) precious or semi-precious stones (heading 71.02 or 71.03);
 - (g) cultured crystals (excluding optical elements) of a mass of not less than 2,5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (h) billiard chalks (heading 95.04); or
 - (i) writing or drawing chalks and tailors' chalks (heading 96.09).
3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
4. Heading 25.30 applies, INTER ALIA, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined) (excluding strontium oxide); broken pieces of pottery, brick or concrete.

By the substitution for the Notes to Chapter 26 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
 - (b) natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
 - (c) sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
 - (d) basic slag of Chapter 31;
 - (e) slag wool, rock wool or similar mineral wools (heading 68.06);
 - (f) waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
 - (g) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of

heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 26.20 applies only to the following:

- (a) Ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals (excluding ash and residues from the incineration of municipal waste) (heading 26.21); and
- (b) ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

SUBHEADING NOTES:

- 1. For the purposes of subheading 2620.21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
- 2. Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

By the substitution for the Notes to Chapter 27 of the following:

NOTES:

- 1. This Chapter does not cover the following:
 - (a) Separate chemically defined organic compounds, excluding pure methane and propane which are to be classified in heading 27.11;
 - (b) medicaments of heading 30.03 or 30.04; or
 - (c) mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
- 2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided the mass of the non-aromatic constituents exceeds that of the aromatic constituents. However, the references do not include liquid synthetic polyolefins of which less than 60 per cent by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
- 3. For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
 - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
 - (b) sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of primary products; and
 - (c) such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills or storage tank washings, or from the use of cutting oils for machining operations.

SUBHEADING NOTES:

- 1. For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 per cent.
- 2. For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 per cent and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
- 3. For the purposes of subheadings 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the expressions "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)", "naphthalene" and "phenols" apply to

products which contain more than 50 per cent by mass of benzene, toluene, xylenes, naphthalene or phenols, respectively.

4. For the purposes of subheading 2710.11, "light oils and preparations" are those of which 90 per cent or more by volume (including losses) distil at 210°C (ASTM D 86 method).

ADDITIONAL NOTES:

1. In this Chapter the following expressions shall be deemed to refer to hydrocarbon fuels and oils which are liquid at normal temperature and pressure (20°C; one atmosphere) and which comply with all of the specifications hereunder assigned thereto or with any other specifications accepted or determined by the Commissioner (unless otherwise stated, the specification properties will be determined by the methods itemised below) provided the intended uses of such fuels and oils are considered by the Commissioner in every case to be as specified hereunder in respect of such fuels and oils:

Methods to determine Specification Properties:

Distillation: ASTM D 86/IP123

Density: ASTM D 1298

Knock Rating: ASTM D 2700/IP236

Smoke Point: ASTM D 1322/IP57

Sulphur Content: ASTM D 2622/IP336

Kinematic Viscosity: ASTM D 445/IP71

Cetane Number: ASTM D 613/IP41

Cetane Index: ASTM D 976

Note: ASTM means American Society for Testing of Materials, United States of America; IP means The Institute of Petroleum, United Kingdom.

- (a) "Aviation spirit", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in aircraft fitted with spark-ignition combustion piston engines
 Distillation: 10 per cent evaporated below or at 75°C
 40 per cent evaporated at or above 75°C
 50 per cent evaporated below or at 105°C
 90 per cent evaporated below or at 135°C
 Knock Rating: Minimum 100
- (b) "Petrol, unleaded", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in spark ignition reciprocating or rotary internal combustion piston engines
 Distillation: 10 per cent evaporated below or at 65°C
 50 per cent evaporated at or above 77°C
 50 per cent evaporated below or at 115°C
 90 per cent evaporated below or at 185°C
 Density at 20°C: Between 0,705 and 0,785 kg/li
 Anti-knock additives: Less than 0,013 mg/li of organic compounds of lead
- (c) "Petrol, leaded", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in spark ignition reciprocating or rotary internal combustion piston engines
 Distillation: 10 per cent evaporated below or at 65°C
 50 per cent evaporated at or above 77°C
 50 per cent evaporated below or at 115°C
 90 per cent evaporated below or at 185°C

Density at 20°C: Between 0,705 and 0,785 kg/li
 Anti-knock additives: 0,013 mg/li or more of organic compounds of lead

- (d) "Aviation kerosene", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in aircraft fitted with turbo-jets, turbo-propellers and other gas turbines
 Distillation: 10 per cent recovered below or at 205°C
 End point not exceeding 300°C
 Density at 20°C: Between 0,771 and 0,836 kg/li
 Flash Point (IP170): Minimum 38°C
- (e) "Power kerosene", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as solvents or as fuel in spark-ignition reciprocating or rotary internal combustion piston engines
 Distillation: 15 per cent recovered below or at 175°C
 50 per cent recovered below or at 197°C
 95 per cent recovered below or at 250°C
 Flash Point (IP170): Minimum 23°C
- (f) "Illuminating kerosene", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel for illuminating or heating
 Distillation: Final boiling point not exceeding 280°C
 Flash Point (IP170): Minimum 43°C
 Smoke Point: Minimum 25 mm
 Sulphur Content (ASTM D 3120/IP107): Maximum 0,10 per cent of the mass
- (g) "Distillate fuel", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
- (i) Generally used as automotive fuel and known as diesel fuel
 Distillation: 90 per cent recovered below or at 362°C
 Density at 20°C: Minimum 0,800 kg/li
 Flash Point (ASTM D 93): Minimum 55°C
 Kinematic Viscosity at 40°C: Between 2,2 and 5,3 mm²/s
 Sulphur: Maximum 0,55 per cent of the mass
 Cetane Number: Minimum 45
- (ii) Generally used as marine fuel and known as marine gas oil
 Distillation: 90 per cent evaporated below or at 367°C
 Density at 20°C: Between 0,816 and 0,876 kg/li
 Flash Point (ASTM D 93): Minimum 60°C
 Kinematic Viscosity at 40°C: Between 2,2 and 6,0 mm²/s
 Sulphur: Maximum 1,0 per cent of the mass
 Cetane Index: Minimum 40
- (iii) Generally used as marine fuel and known as marine diesel oil
 Density at 20°C: Between 0,836 and 0,896 kg/li
 Flash Point (ASTM D 93): Minimum 62°C
 Kinematic Viscosity at 40°C: Between 2,2 and 10,0 mm²/s

Sulphur: Maximum 2,0 per cent of the mass
 Cetane Index: Minimum 35

- (h) "Residual fuel oils", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in furnaces, boilers, ships and boats
 Density at 20°C: Minimum 0,900 kg/li
 Flash Point (ASTM D93): Minimum 55°C
 Kinematic Viscosity at 50°C: Minimum 24 mm²/s
- (ij) "Specified aliphatic hydrocarbon solvents", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as solvents or for other general uses
 Distillation: Initial boiling point exceeding 206°C
 Final boiling point not exceeding 290°C
- (k) "White spirits", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as solvents or for other general uses
 Distillation: 10 per cent evaporated below or at 155°C
 90 Per cent evaporated below or at 195°C
 Dry point not exceeding 205°C
2. (a) The volume of any product in this Chapter, and similar hydrocarbons of Chapter 29, not packed, shall be measured at 20°C at sea level.
 (b) Evaporation is defined in per cent by volume.
 (c) "Marked" and "unmarked" goods are defined in section 37A(2).
 (d) The use of goods classified under subheadings 2710.11.07, 2710.11.15, 2710.11.26, 2710.11.37 and 2710.11.39 are subject to the provisions of section 37A of the rules.

By the substitution for the Notes to Chapter 28 of the following:

NOTES:

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
- separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - the products mentioned in (a) above dissolved in water;
 - the products mentioned in (a) above dissolved in other solvents provided the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - the products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - the products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.38), organic products included in headings 28.43 to 28.46, and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
- Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - halide oxides of carbon (heading 28.12);
 - carbon disulphide (heading 28.13);
 - thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
 - hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.51) (excluding calcium cyanamide, whether or not pure) (Chapter 31).

3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover the following:
 - (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) organo-inorganic compounds (excluding those mentioned in Note 2 above);
 - (c) products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
 - (e) artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (excluding optical elements) weighing not less than 2,5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
 - (f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - (g) the metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
 - (h) optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts.
Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
6. Heading 28.44 applies only to:
 - (a) technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - (b) natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Section XIV and XV), whether or not mixed together;
 - (c) compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - (d) alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0,002 μ Ci/g);
 - (e) spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - (f) radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to:

 - individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading 28.48 includes copper phosphide (phosphor copper) containing more than 15 per cent by mass of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

By the substitution for the Notes to Chapter 29 of the following:

NOTES:

1. Except where the context otherwise requires, the headings of this Chapter apply only to the following:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (excluding stereoisomers), whether or not saturated (Chapter 27);
 - (c) the products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically

defined;

- (d) the products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) the products mentioned in (a), (b) or (c) above dissolved in other solvents provided the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) the products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (g) the products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) the following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover the following:
- (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
 - (b) ethyl alcohol (heading 22.07 or 22.08);
 - (c) methane or propane (heading 27.11);
 - (d) the compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) urea (heading 31.02 or 31.05);
 - (f) colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
 - (g) enzymes (heading 35.07);
 - (h) metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
 - (ij) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
 - (k) optical elements, for example, of ethylenediamine tartrate (heading 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.
Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 29.29.
For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.
5. (a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-chapters.
(b) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
(c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
(i) inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compounds; and
(ii) salts formed between organic compounds of sub-Chapters 1 to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
(d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
(e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.
These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.
8. For the purposes of heading 29.37:
 - (a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
 - (b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

SUBHEADING NOTE:

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

By the substitution for the Notes to Chapter 30 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (excluding nutritional preparations for intravenous administration) (Section IV);
 - (b) plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - (c) aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
 - (d) preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (e) soap or other products of heading 34.01 containing added medicaments;
 - (f) preparations with a basis of plaster for use in dentistry (heading 34.07); or
 - (g) blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
2. For the purposes of heading 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. For the purposes of headings 30.03 and 30.04 and of Note 4(d) to this Chapter, the following are to be treated:
 - (a) as unmixed products:
 - (1) unmixed products dissolved in water;
 - (2) all goods of Chapter 28 or 29; and
 - (3) simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
 - (b) as products which have been mixed:
 - (1) colloidal solutions and suspensions (excluding colloidal sulphur);

- (2) vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of this Schedule:
- (a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
 - (b) sterile laminaria and sterile laminaria tents;
 - (c) sterile absorbable surgical or dental haemostatics;
 - (d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - (e) blood-grouping reagents;
 - (f) dental cements and other dental fillings; bone reconstruction cements;
 - (g) first-aid boxes and kits;
 - (h) chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
 - (ij) gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; and
 - (k) waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life.

By the substitution for the Notes to Chapter 31 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Animal blood of heading 05.11;
 - (b) separate chemically defined compounds (excluding those answering to the descriptions in Note 2(A), 3(A), 4(A) or 5 below); or
 - (c) cultured potassium chloride crystals (excluding optical elements) with a mass of not less than 2,5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).
2. Heading 31.02 applies only to the following goods, provided they are not put up in the forms or packages described in heading 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) sodium nitrate, whether or not pure;
 - (ii) ammonium nitrate, whether or not pure;
 - (iii) double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) ammonium sulphate, whether or not pure;
 - (v) double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) calcium cyanamide, whether or not pure or treated with oil;
 - (viii) urea, whether or not pure.
 - (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
 - (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
 - (D) Liquid fertilisers consisting of the goods of subparagraph (A)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) basic slag;
 - (ii) natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;

- (iii) superphosphates (single, double or triple);
 - (iv) calcium hydrogenorthophosphate containing not less than 0,2 per cent by mass of fluorine calculated on the dry anhydrous product;
- (B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.
- (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
- (A) Goods which answer to one or other of the descriptions given below:
 - (i) crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) potassium chloride, whether or not pure, except as provided in Note 1(c) above;
 - (iii) potassium sulphate, whether or not pure;
 - (iv) magnesium potassium sulphate, whether or not pure.
 - (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
6. For the purposes of heading 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

By the substitution for the Notes to Chapter 32 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Separate chemically defined elements or compounds (excluding those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
 - (b) tannates and other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - (c) mastics of asphalt or other bituminous mastics (heading 27.15).
2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading 32.08 includes solutions (excluding collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the mass of the solvent exceeds 50 per cent of the mass of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
 - (a) metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

By the Substitution of the Title for Chapter 33 of the following:

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

By the substitution for the Notes to Chapter 33 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
 - (b) soap or other products of heading 34.01; or
 - (c) gum, wood or sulphate turpentine or other products of heading 38.05.
2. The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 33.03 to 33.07 apply, INTER ALIA, to products, whether or not mixed (excluding aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, INTER ALIA, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

By the substitution for the Notes to Chapter 35 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Yeasts (heading 21.02);
 - (b) blood fractions (excluding blood albumin not prepared for therapeutic or prophylactic uses), medicaments and other products of Chapter 30;
 - (c) enzymatic preparations for pre-tanning (heading 32.02);
 - (d) enzymatic soaking or washing preparations and other products of Chapter 34;
 - (e) hardened proteins (heading 39.13); or
 - (f) gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 per cent. Such products with a reducing sugar content exceeding 10 per cent fall in heading 17.02.

By the substitution of the Title for Chapter 37 of the following:

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

By the substitution for the Notes to Chapter 37 of the following:

NOTES:

1. This Chapter does not cover waste or scrap.
2. In this Chapter the word "photographic" relates to a process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

By the substitution for the Notes to Chapter 38 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) artificial graphite (heading 38.01);
 - (2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) certified reference materials specified in Note 2 below;
 - (5) products specified in Note 3(a) or 3(c) below;
 - (b) mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
 - (c) ash and residues (including sludges but excluding sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3(a) or 3(b) to Chapter 26 (heading 26.20);
 - (d) medicaments (heading 30.03 or 30.04); or
 - (e) spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. (A) For the purposes of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in this Schedule.
3. Heading 38.24 includes the following goods which are not to be classified in any other heading of this Schedule:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2,5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) fusel oil; Dippel's oil;
 - (c) ink removers put up in packings for retail sale;
 - (d) stencil correctors and other correcting fluids put up in packings for retail sale; and
 - (e) ceramic firing testers, fusible (for example, Seger cones).
4. Throughout this Schedule, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover the following:
 - (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings in this Schedule;
 - (b) industrial waste;
 - (c) waste pharmaceuticals, as defined in Note 4(k) to Chapter 30; or

(d) clinical waste, as defined in Note 6(a) below.

5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertilizer is excluded (Chapter 31).
6. For the purposes of heading 38.25, the expression "other wastes" applies to:
- (a) clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) waste organic solvents;
 - (c) waste of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) other wastes from chemical or allied industries.
- The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

SUBHEADING NOTE:

1. For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

By the substitution for the Notes to Chapter 39 of the following:

NOTES:

1. Throughout this Schedule the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.
Throughout this Schedule any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
2. This Chapter does not cover the following:
- (a) Waxes of heading 27.12 or 34.04;
 - (b) separate chemically defined organic compounds (Chapter 29);
 - (c) heparin or its salts (heading 30.01);
 - (d) solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the mass of the solvent exceeds 50 per cent of the mass of the solution (heading 32.08); stamping foils of heading 32.12;
 - (e) organic surface-active agents or preparations of heading 34.02;
 - (f) run gums or ester gums (heading 38.06);
 - (g) diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
 - (h) synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (ij) saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
 - (k) plaits, wickerwork or other articles of Chapter 46;
 - (l) wall coverings of heading 48.14;
 - (m) goods of Section XI (textiles and textile articles);
 - (n) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - (o) imitation jewellery of heading 71.17;
 - (p) articles of Section XVI (machines and mechanical or electrical appliances);

- (q) parts of aircraft or vehicles of Section XVII;
 - (r) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (s) articles of Chapter 91 (for example, clock or watch cases);
 - (t) articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (u) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (v) articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (w) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemicals synthesis, falling in the following categories:
 - (a) Liquid synthetic polyolefins of which less than 60 per cent by volume distils at 300°C, after conversion to 1,013 milibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
 - (c) other synthetic polymers with an average of at least 5 monomer units;
 - (d) silicones (heading 39.10); or
 - (e) resols (heading 39.09) and other prepolymers.
 4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95 per cent or more by mass to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by mass over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together. If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
 5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer.
This provision does not apply to graft copolymers.
 6. In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
 7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
 8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1,5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
 9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
 10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (excluding those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 li;
 - (b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) gutters and fittings therefor;
 - (d) doors, windows and their frames and thresholds for doors;
 - (e) balconies, balustrades, fencing, gates and similar barriers;
 - (f) shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) ornamental architectural features, for example, flutings, cupolas, dovecotes; and
 - (ij) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

SUBHEADING NOTES:

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
 - (a) Where there is a subheading named "Other" in the same series:
 - (1) The designation in a subheading of a polymer by the prefix "poly" (e.g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 per cent or more by mass of the total polymer content.
 - (2) The copolymers named in subheadings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 per cent or more by mass of the total polymer content.
 - (3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
 - (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by mass over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
 - (b) Where there is no subheading named "Other" in the same series:
 - (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by mass over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
 - (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.
Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.
2. For the purposes of subheading 3920.43, the term "plasticisers" includes secondary plasticisers.

ADDITIONAL NOTES:

1. For the purposes of headings 39.01 to 39.14 the word "powder" means products of which 90 per cent or more, by mass, passes through a sieve having a mesh aperture of 420 micrometres.
2. For the purposes of this Chapter the expression "heat shrinkable" has a bearing on products which at a temperature of 120°C have a shrinkage coefficient of 15 per cent or more.

By the substitution for the Notes to Chapter 40 of the following:

NOTES:

1. Except where the context otherwise requires, throughout this Schedule the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover the following:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) footwear or parts thereof of Chapter 64;
 - (c) headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) articles of Chapter 90, 92, 94 or 96; or
 - (f) articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05 the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not prevulcanised, and other dispersions and solutions);
 - (b) blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to:
 - (a) unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(b)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) thioplasts (TM); and
 - (c) natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5.
 - (a) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
 - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);
 - (b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
 - (i) emulsifiers or anti-tack agents;
 - (ii) small amount of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special purpose additives.
6. For the purposes of heading 40.04 the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked. In heading 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

By the substitution for the Notes to Chapter 41 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Parings or similar waste, of raw hides or skins (heading 05.11);
 - (b) birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
 - (c) hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, or deer, of roebucks or of dogs.
2. (A) Headings 41.04 and 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversable (headings 41.01 to 41.03, as the case may be).
 (B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout this Schedule the expression "composition leather" means only substances of the kind referred to in heading 41.15.

By the substitution of the Title for Chapter 42 of the following:

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

By the substitution for the Notes to Chapter 42 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (b) articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
 - (c) made up articles of netting (heading 56.08);
 - (d) articles of Chapter 64;
 - (e) headgear or parts thereof of Chapter 65;

- (f) whips, riding-crops or other articles of heading 66.02;
 - (g) cuff-links, bracelets or other imitation jewellery (heading 71.17);
 - (h) fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
2. (A) In addition to the provisions of Note 1 above, heading 42.02 does not cover:
- (a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
 - (b) articles of plaiting materials (heading 46.02).
- (B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
3. For the purposes of heading 42.03, the expression "articles of apparel and clothing accessories" applies, INTER ALIA, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

By the substitution for the Notes to Chapter 43 of the following:

NOTES:

1. Throughout this Schedule references to "furskins" (excluding raw furskins of heading 43.01), apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover the following:
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
 - (b) raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
 - (c) gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 42.03);
 - (d) articles of Chapter 64;
 - (e) headgear or parts thereof of Chapter 65; or
 - (f) articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
5. Throughout this Schedule the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

By the substitution for the Notes to Chapter 44 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
 - (b) bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
 - (c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
 - (d) activated charcoal (heading 38.02);
 - (e) articles of heading 42.02;
 - (f) goods of Chapter 46;
 - (g) footwear or parts thereof of Chapter 64;
 - (h) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - (ij) goods of heading 68.08;
 - (k) imitation jewellery of heading 71.17;
 - (l) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (m) goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (n) parts of firearms (heading 93.05);
 - (o) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (p) articles of Chapter 95 (for example, toys, games, sports requisites);
 - (q) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
 - (r) articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes (excluding square or rectangular) or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

SUBHEADING NOTE:

1. For the purposes of subheadings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "tropical wood" means one of the following types of wood: Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Gautemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

By the substitution for the Notes to Chapter 46 of the following:

NOTES:

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example strips of barks, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This Chapter does not cover the following:
 - (a) Wall coverings of heading 48.14;
 - (b) twine, cordage, ropes or cables, plaited or not (heading 56.07);
 - (c) footwear or headgear or parts thereof of Chapter 64 or 65;
 - (d) vehicles or bodies for vehicles of basketware (Chapter 87); or
 - (e) articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
3. For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

By the substitution for the Note to Chapter 47 of the following:

NOTE:

1. For the purposes of heading 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by mass an insoluble fraction of 92 per cent or more for soda or sulphate wood pulp or of 88 per cent or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 per cent sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0,15 per cent by mass.

By the substitution for the Notes to Chapter 48 of the following:

NOTES:

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of the thickness or mass per m²).
2. This Chapter does not cover the following:
 - (a) Articles of Chapter 30;
 - (b) stamping foils of heading 32.12;
 - (c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials (excluding wall coverings of heading 48.14) (Chapter 39);

- (h) articles of heading 42.02 (for example, travel goods);
- (ij) articles of Chapter 46 (manufacturers of plaiting material);
- (k) paper yarn or textile articles of paper yarn (Section XI);
- (l) articles of Chapter 64 or Chapter 65;
- (m) abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
- (n) metal foil backed with paper or paperboard (Section XV);
- (o) articles of heading 92.09; or
- (p) articles of Chapter 95 (for example, toys, games, sport requisites) or Chapter 96 (for example, buttons).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 65 per cent by mass of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2,5 micrometers (microns), weighing not less than 40 g/m² and not more than 65 g/m².
5. For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:
- For paper or paperboard of a mass of not more than 150 g/m²:
- (a) containing 10 per cent or more of fibres obtained by a mechanical or chemi-mechanical process, and
1. of a mass of not more than 80 g/m², or
 2. coloured throughout the mass; or
- (b) containing more than 8 per cent ash, and
1. of a mass of not more than 80 g/m², or
 2. coloured throughout the mass; or
- (c) containing more than 3 per cent ash and having a brightness of 60 per cent or more; or
- (d) containing more than 3 per cent but not more than 8 per cent ash, having a brightness less than 60 per cent, and a burst index equal to or less than 2,5 kPa·m²/g; or
- (e) containing 3 per cent ash or less, having a brightness of 60 per cent or more and a burst index equal to or less than 2,5 kPa·m²/g.
- For paper or paperboard of a mass of more than 150 g/m²:
- (a) coloured throughout the mass; or
- (b) having a brightness of 60 per cent or more, and
1. a calliper of 225 micrometers (microns) or less, or
 2. a calliper of more than 225 micrometers (microns) but not more than 508 micrometers (microns) and an ash content of more than 3 per cent; or
- (c) having a brightness of less than 60 per cent, a calliper of 254 micrometers (microns) or less and an ash content of more than 8 per cent.
- Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.
6. In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80 per cent by mass of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to

48.11 are to be classified under that one of such headings which occurs last in numerical order in this Schedule.

8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
- (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
9. For the purposes of heading 48.14, the expression “wallpaper and similar wall coverings” applies only to:
- (a) paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) coated or covered on the face side with plastics, the layer plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.
- Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.15.
10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 48.23 applies, INTER ALIA, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

SUBHEADING NOTES:

1. For the purposes of subheadings 4804.11 and 4804.19, “kraftliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80 per cent by mass of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, of a mass exceeding 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other mass.

Mass (g/m ²)	Minimum Mullen bursting strength (kPa)
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings 4804.21 and 4804.29, “sack kraft paper” means machine-finished paper, of which not less than 80 per cent by mass of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, of a mass of not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

- (a) Having a Mullen burst index of not less than 3,7 kPa·m²/g and a stretch factor of more than 4,5 per cent in the cross direction and of more than 2 per cent in the machine direction.
 (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other mass:

Mass (g/m ²)	Minimum tear (mN)		Minimum tensile (kN/m)	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1,9	6
70	830	1,790	2,3	7,2
80	965	2,070	2,8	8,3
100	1,230	2,635	3,7	10,6
115	1,425	3,060	4,4	12,3

3. For the purposes of subheading 4805.10, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65 per cent by mass of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1,8 newtons/g/m² at 50 per cent relative humidity, at 23°C.
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, of a mass of 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1,4 newtons/g/m² at 50 per cent relative humidity, at 23°C.
5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m²/g.
6. For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 per cent by mass of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 per cent and having a Mullen burst index of not less than 1,47 kPa·m²/g.
7. For the purposes of subheading 4810.22, "light-mass coated paper" means paper, coated on both sides, of a total mass not exceeding 70 g/m² with a coating mass not exceeding 15 g/m² per side, on a base of which not less than 50 per cent by mass of the total fibre content consists of wood fibres obtained by a mechanical process.

By the substitution for the Notes to Chapter 49 of the following:

NOTES:

1. This Chapter does not cover the following:
- Photographic negatives or positives on transparent bases (Chapter 37);
 - maps, plans or globes, in relief, whether or not printed (heading 90.23);
 - playing cards or other goods of Chapter 95; or
 - original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed,

photographed, photocopied, thermocopied or typewritten.

3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
4. Heading 49.01 also covers the following:
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) a pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.
5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
6. For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

By the substitution for the Note to Chapter 51 of the following:

NOTE:

1. Throughout this Schedule:
 - (a) "wool" means the natural fibre grown by sheep or lambs;
 - (b) "fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
 - (c) "coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02), and horsehair (heading 05.03).

By the substitution for the Note to Chapter 52 of the following:

SUBHEADING NOTE:

1. For the purposes of subheadings 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

By the substitution for the Notes to Chapter 54 of the following:

NOTES:

1. Throughout this Schedule, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
 - (a) by polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
 - (b) by chemical transformation of natural organic polymers (for example cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).
The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2. Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

By the substitution for the Note to Chapter 55 of the following:

NOTE:

1. Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
- (a) Length of tow exceeding 2 m;
 - (b) twist less than 5 turns/m;
 - (c) measuring per filament less than 67 dtex;
 - (d) synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100 per cent of its length;
 - (e) total measurement of tow more than 20 000 dtex.
- Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

By the substitution of the Title for Chapter 56 of the following:

WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

By the substitution for the Notes to Chapter 56 of the following:

NOTES:

1. This Chapter does not cover the following:
- (a) Wadding, felt or non-wovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
 - (b) textile products of heading 58.11;
 - (c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
 - (d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14); or
 - (e) metal foil on a backing of felt or nonwovens (Section XV).
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular). Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance. Headings 56.02 and 56.03 do not, however, cover the following:
- (a) felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 per cent or less by mass of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
 - (b) nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
 - (c) plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

By the substitution for the Notes to Chapter 58 of the following:

NOTES:

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:
 - (a) woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) bias binding with folded edges, of a width when unfolded not exceeding 30 cm.
 Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
6. In heading 58.10, the expression "embroidery" means, INTER ALIA, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

By the substitution for the Notes to Chapter 59 of the following:

NOTES:

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of heading 60.02 to 60.06.
2. Heading 59.03 applies to:
 - (a) textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the mass per square metre and whatever the nature of the plastic material (compact or cellular), excluding:
 - (1) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
 - (3) products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) textile products of heading 58.11;
 - (b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:
- (a) textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) of a mass of not more than 1 500 g/m²; or
 - (ii) of a mass of more than 1 500 g/m² and containing more than 50 per cent by mass of textile material;
 - (b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
 - (c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their mass per square metre.

This heading does not, however, apply to plates, sheets or strips of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

5. Heading 59.07 does not apply to the following:
- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (b) fabrics painted with designs (excluding painted canvas being theatrical scenery, studio back-cloths or the like);
 - (c) fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
 - (d) fabrics finished with normal dressings having a basis of amylaceous or similar substances;
 - (e) wood veneered on a backing of textile fabrics (heading 44.08);
 - (f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
 - (g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
 - (h) metal foil on a backing of textile fabrics (Section XV).
6. Heading 59.10 does not apply to the following:
- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
 - (b) transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (excluding those having the character of the products of heading 59.08 to 59.10), the following only:
 - (i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) bolting cloth;
 - (iii) straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
 - (b) textile articles (excluding those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

By the substitution for the Notes to Chapter 60 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Crochet lace of heading 58.04;
 - (b) labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
 - (c) knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout this Schedule any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

By the substitution for the Notes to Chapter 61 of the following:

NOTES:

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover the following:
 - (a) Goods of heading 62.12;
 - (b) worn clothing or other worn articles of heading 63.09; or
 - (c) orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04:
 - (a) the term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (excluding swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

 - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
 - (b) The term "ensemble" means a set of garments (excluding suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment; and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (excluding swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size.

The term “ensemble” does not apply to track suits or ski suits, of heading 61.12.

4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
6. For the purposes of heading 61.11:
 - (a) the expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm; it also covers babies’ napkins;
 - (b) articles which are, PRIMA FACIE, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
7. For the purposes of heading 61.12, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
 - (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
8. Garments which are, PRIMA FACIE, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes. Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.
10. Articles of this Chapter may be made of metal thread.

By the substitution for the Notes to Chapter 62 of the following:

NOTES:

1. This Chapter applies only to made up articles of any textile fabric except wadding, excluding knitted or crocheted articles (excluding those of heading 62.12).
2. This Chapter does not cover the following:
 - (a) Worn clothing or other worn articles of heading 63.09; or
 - (b) orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 62.03 and 62.04:
- (a) the term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (excluding swimwear), a skirt or a divided skirt, having neither braces nor bibs.
- All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.
- If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.
- The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:
- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term "ensemble" means a set of garments (excluding suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (excluding swimwear), a skirt or a divided skirt.
- All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.
4. For the purposes of heading 62.09:
- (a) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
- (b) articles which are, PRIMA FACIE, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
5. Garments which are, PRIMA FACIE, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
6. For the purposes of heading 62.11 "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
- The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
- All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
8. Garments of this Chapter designed for left over right closure at the front shall be regarded as mens' or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.
- Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9. Articles of this Chapter may be made of metal thread.

By the substitution of the Title to Chapter 63 of the following:

OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

By the substitution for the Notes to Chapter 63 of the following:

NOTES:

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover the following:
 - (a) Goods of Chapters 56 to 62; or
 - (b) worn clothing or other worn articles of heading 63.09.
3. Heading 63.09 applies only to the following goods:
 - (a) Articles of textile materials:
 - (i) clothing and clothing accessories, and parts thereof;
 - (ii) blankets and travelling rugs;
 - (iii) bed linen, table linen, toilet linen and kitchen linen;
 - (iv) furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
 - (b) footwear and headgear of any material other than asbestos.
In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:
 - (i) they must show signs of appreciable wear; and
 - (ii) they must be presented in bulk or in bales, sacks or similar packings.

By the substitution for the Notes to Chapter 64 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Disposable foot or shoe coverings of flimsy material (for example, paper sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - (b) footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - (c) worn footwear of heading 63.09;
 - (d) articles of asbestos (heading 68.12);
 - (e) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
 - (f) toy footwear and skating boots with ice or roller skates attached; shin-guards and similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the terms "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompoms or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
3. For the purposes of this Chapter:

<p>(a) the terms “rubber” and “plastics” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for purpose of this provision, no account should be taken of any resulting change of colour; and</p> <p>(b) the term “leather” refers to the goods of headings 41.07 and 41.12 to 41.14.</p> <p>4. Subject to Note 3 to this Chapter:</p> <p>(a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;</p> <p>(b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.</p> <p>SUBHEADING NOTE:</p> <p>1. For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression “sports footwear” applies only to:</p> <p>(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, springs, stops, clips, bars or the like;</p> <p>(b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.</p> <p>ADDITIONAL NOTES:</p> <p>1. For the purposes of this Chapter, footwear sizes are to be taken to refer to foot length in millimetres (mondopoint length).</p> <p>2. For the purposes of this Chapter, the expression “bedroom slippers” applies only to articles commonly known as bedroom slippers, with outer soles of a thickness of less than 1,5 mm.</p> <p>3. For the purposes of this Chapter a half pair shall be deemed to be a pair.</p>

By the substitution for the Notes to Chapter 65 of the following:

<p>NOTES:</p> <p>1. This Chapter does not cover the following:</p> <p>(a) Worn headgear of heading 63.09;</p> <p>(b) asbestos headgear (heading 68.12); or</p> <p>(c) dolls' hats, other toy hats or carnival articles of Chapter 95.</p> <p>2. Heading 65.02 does not cover hat-shapes made by sewing (excluding those obtained simply by sewing strips in spirals).</p>

By the substitution for the Notes to Chapter 66 of the following:

<p>NOTES:</p> <p>1. This Chapter does not cover the following:</p> <p>(a) Measure walking-sticks or the like (heading 90.17);</p> <p>(b) firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or</p> <p>(c) goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).</p>

2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

By the substitution for the Notes to Chapter 67 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Straining cloth of human hair (heading 59.11);
 - (b) floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) footwear (Chapter 64);
 - (d) headgear and hair-nets (Chapter 65);
 - (e) toys, sports requisites or carnival articles (Chapter 95); or
 - (f) feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 67.01 does not cover the following:
 - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
 - (b) articles of apparel and clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
 - (c) artificial flowers or foliage or parts thereof or made up articles of heading 67.02.
3. Heading 67.02 does not cover the following:
 - (a) Articles of glass (Chapter 70); or
 - (b) artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

By the substitution for the Notes to Chapter 68 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Goods of Chapter 25;
 - (b) coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bitumenised or asphalted paper and paperboard);
 - (c) coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bitumenised or asphalted fabric);
 - (d) articles of Chapter 71;
 - (e) tools or parts of tools, of Chapter 82;
 - (f) lithographic stones of heading 84.42;
 - (g) electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (h) dental burrs (heading 90.18);
 - (ij) articles of Chapter 91 (for example, clocks and clock cases);
 - (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (l) articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) articles of heading 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or
 - (n) articles of Chapter 97 (for example, works of art).

2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

By the substitution for the Notes to Chapter 69 of the following:

NOTES:

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products (excluding those classifiable in headings 69.01 to 69.03).
2. This Chapter does not cover the following:
 - (a) Products of heading 28.44;
 - (b) articles of heading 68.04;
 - (c) articles of Chapter 71 (for example, imitation jewellery);
 - (d) cermets of heading 81.13;
 - (e) articles of Chapter 82;
 - (f) electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (g) artificial teeth (heading 90.21);
 - (h) articles of Chapter 91 (for example, clocks and clock cases);
 - (ij) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (k) articles of Chapter 95 (for example, toys, games and sports requisites);
 - (l) articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
 - (m) articles of Chapter 97 (for example, works of art).

By the substitution for the Notes to Chapter 70 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) articles of Chapter 71 (for example, imitation jewellery);
 - (c) optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (d) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) lamps and lighting fittings, illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, or parts thereof of heading 94.05;
 - (f) toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 70.03, 70.04 and 70.05:
 - (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;
 - (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading 70.19, the expression "glass wool" means:
- (a) mineral wools with a silica (SiO_2) content not less than 60 per cent by mass;
 - (b) mineral wools with a silica (SiO_2) content less than 60 per cent but with an alkaline oxide (K_2O or Na_2O) content exceeding 5 per cent by mass or a boric oxide (B_2O_3) content exceeding 2 per cent by mass.
Mineral wools which do not comply with the above specifications fall in heading 68.06.
5. Throughout this Schedule, the expression "glass" includes fused quartz and other fused silica.

SUBHEADING NOTE:

1. For the purposes of subheadings 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by mass of 24 per cent.

ADDITIONAL NOTE:

1. For the purposes of this Chapter, the expression "optical glass" means special glasses used in the manufacture of optical instruments for photography, astronomy observation (for example microscopy, navigation), armaments (for example, sighting telescopes), laboratories or for the manufacture of corrective spectacle lenses. These glasses are highly transparent. They may have special light absorptive properties and therefore be coloured or black. They are clear, homogeneous, without air bubbles, and have refractive indices and dispersive powers unusual in other glasses.

By the substitution for the Notes to Chapter 71 of the following:

NOTES:

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:
- (a) of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (a) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles;
- (b) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (excluding as minor constituents).
3. This Chapter does not cover the following:
- (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) goods of Chapter 32 (for example, lustres);
 - (d) supported catalysts (heading 38.15);
 - (e) articles of heading 42.02 or 42.03 referred to in Note 2(B) to Chapter 42;
 - (f) articles of heading 43.03 or 43.04;
 - (g) goods of Section XI (textiles and textile articles);
 - (h) footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) umbrellas, walking-sticks or other articles of Chapter 66;
 - (k) abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli

- (heading 85.22);
- (l) articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) arms or parts thereof (Chapter 93);
 - (n) articles covered by Note 2 to Chapter 95;
 - (o) articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
 - (p) original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06) (excluding natural or cultured pearls or precious or semi-precious stones).
4.
 - (a) The expression "precious metal" means silver, gold and platinum.
 - (b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
 - (c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.
 5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 per cent by mass, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 - (a) An alloy containing 2 per cent or more, by mass, of platinum is to be treated as an alloy of platinum;
 - (b) an alloy containing 2 per cent or more, by mass, of gold but no platinum, or less than 2 per cent, by mass, of platinum, is to be treated as an alloy of gold;
 - (c) other alloys containing 2 per cent or more, by mass, of silver are to be treated as alloys of silver.
 6. Except where the context otherwise requires, any reference in this Schedule to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
 7. Throughout this Schedule the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
 8. Subject to Note 1(a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of this Schedule.
 9. For the purposes of heading 71.13, the expression "articles of jewellery" means:
 - (a) any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
 10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
 11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but excluding buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

SUBHEADING NOTES:

1. For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90 per cent or more by mass passes through a sieve having a mesh aperture of 0,5 mm.
2. Notwithstanding the provisions of Chapter Note 4(b), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3. For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by mass over each other of these metals.

By the substitution for the Notes to Chapter 72 of the following:

NOTES:

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout this Schedule, the following expressions have the meanings hereby assigned to them:
 - (a) **PIG IRON:**
Iron-carbon alloys not usefully malleable, containing more than 2 per cent by mass of carbon and which may contain by mass one or more other elements within the following limits:
 - not more than 10 per cent of chromium
 - not more than 6 per cent of manganese
 - not more than 3 per cent of phosphorus
 - not more than 8 per cent of silicon
 - a total of not more than 10 per cent of other elements.
 - (b) **SPIEGELEISEN:**
Iron-carbon alloys containing by mass more than 6 per cent but not more than 30 per cent of manganese and otherwise conforming to the specification at (a) above.
 - (c) **FERRO-ALLOYS:**
Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by mass 4 per cent or more of the element iron and one or more of the following:
 - more than 10 per cent of chromium
 - more than 30 per cent of manganese
 - more than 3 per cent of phosphorus
 - more than 8 per cent of silicon
 - a total of more than 10 per cent of other elements (excluding carbon), subject to a maximum content of 10 percent in the case of copper.
 - (d) **STEEL:**
Ferrous materials (excluding those of heading 72.03) which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by mass 2 per cent or less of carbon. However, chromium steels may contain higher proportions of carbon.
 - (e) **STAINLESS STEEL:**
Alloy steels containing, by mass, 1,2 per cent or less of carbon and 10,5 per cent or more of chromium, with or without other elements.
 - (f) **OTHER ALLOY STEEL:**
Steels not complying with the definition of stainless steel and containing by mass one or more of the following elements in the proportion shown:
 - 0,3 per cent or more of aluminium
 - 0,0008 per cent or more of boron
 - 0,3 per cent or more of chromium
 - 0,3 per cent or more of cobalt
 - 0,4 per cent or more of copper
 - 0,4 per cent or more of lead
 - 1,65 per cent or more of manganese
 - 0,08 per cent or more of molybdenum

- 0,3 per cent or more of nickel
- 0,06 per cent or more of niobium

- 0,6 per cent or more of silicon
- 0,05 per cent or more of titanium
- 0,3 per cent or more of tungsten (wolfram)
- 0,1 per cent or more of vanadium
- 0,5 per cent or more of zirconium
- 0,1 per cent or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) REMELTING SCRAP INGOTS OF IRON OR STEEL:

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) GRANULES:

Products of which less than 90 per cent by mass passes through a sieve with a mesh aperture of 1 mm and of which 90 per cent or more by mass passes through a sieve with a mesh aperture of 5 mm.

(ij) SEMI-FINISHED PRODUCTS:

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) FLAT-ROLLED PRODUCTS:

Rolled products of solid rectangular (excluding square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4,75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4,75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape (excluding rectangular or square), of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS:

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments or circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) OTHER BARS AND RODS:

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) ANGLES, SHAPES AND SECTIONS:

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire. Chapter 72 does not include products of heading 73.01 or 73.02.

(o) WIRE:

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) HOLLOW DRILL BARS AND RODS:

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by mass.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

SUBHEADING NOTES:

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

(a) ALLOY PIG IRON:

Pig iron containing, by mass, one or more of the following elements in the specified proportions:

- more than 0,2 per cent of chromium
- more than 0,3 per cent of copper
- more than 0,3 per cent of nickel
- more than 0,1 per cent of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) NON-ALLOY FREE-CUTTING STEEL:

Non-alloy steel containing, by mass, one or more of the following elements in the specified proportions:

- 0,08 per cent or more of sulphur
- 0,1 per cent or more of lead
- more than 0,05 per cent of selenium
- more than 0,01 per cent of tellurium
- more than 0,05 per cent of bismuth.

(c) SILICON-ELECTRICAL STEEL:

Alloy steels containing by mass at least 0,6 per cent but not more than 6 per cent of silicon and not more than 0,08 per cent of carbon. They may also contain by mass not more than 1 per cent of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) HIGH SPEED STEEL:

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by mass of 7 per cent or more, 0,6 per cent or more of carbon and 3 to 6 per cent of chromium.

(e) SILICO-MANGANESE STEEL:

Alloy steels containing by mass:

- not more than 0,7 per cent of carbon;

- 0,5 per cent or more but not more than 1,9 per cent of manganese, and
- 0,6 per cent or more but not more than 2,3 per cent of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10 per cent by mass.

By the substitution for the Notes to Chapter 74 of the following:

NOTE:

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

(a) REFINED COPPER:

Metal containing at least 99,85 per cent by mass of copper; or

metal containing at least 97,5 per cent by mass of copper, provided that the content by mass of any other element does not exceed the limit specified in the following table:

Element	Limiting Content percentage by mass
Ag - Silver	0,25
As - Arsenic	0,5
Cd - Cadmium	1,3
Cr - Chromium	1,4
Mg - Magnesium	0,8
Pb - Lead	1,5
S - Sulphur	0,7
Sn - Tin	0,8
Te - Tellurium	0,8
Zn - Zinc	1
Zr - Zirconium	0,3
Other elements*, each	0,3

* Other elements are for example: Al, Be, Co, Fe, Mn, Ni, Si.

(b) COPPER ALLOYS:

Metallic substances (excluding unrefined copper) in which copper predominates by mass over each of the other elements, provided:

(i) the content by mass of at least one of the other elements is greater than the limit specified in the foregoing table; or

(ii) the total content by mass of such other elements exceeds 2,5 per cent.

(c) MASTER ALLOYS:

Alloys containing with other elements more than 10 per cent by mass of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 per cent by mass of phosphorus falls

in heading 28.48.

(d) **BARS AND RODS:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

(e) **PROFILES:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) **WIRE:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

In the case of heading 74.14, however, the terms "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(g) **PLATES, SHEETS, STRIP AND FOIL:**

Flat-surfaced products (excluding the unwrought products of heading 74.03), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape (excluding rectangular or square), of any size, provided they do not assume the character of articles or products of other headings.

Headings 74.09 and 74.10 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided they do not thereby assume the character of articles or products of other headings.

(h) **TUBES AND PIPES:**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUBHEADING NOTE:

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

(a) **COPPER-ZINC BASE ALLOYS (BRASSES):**

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by mass over each of such other elements;

- any nickel content by mass is less than 5 per cent (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by mass is less than 3 per cent (see copper-tin alloys (bronzes)).

(b) **COPPER-TIN BASE ALLOYS (BRONZES):**

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by mass over each of such other elements, except that when the tin content is 3 per cent or more the zinc content by mass may exceed that of tin but must be less than 10 per cent.

(c) **COPPER-NICKEL-ZINC BASE ALLOYS (NICKEL SILVERS):**

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5 per cent or more by mass (see copper-zinc alloys (brasses)).

(d) **COPPER-NICKEL BASE ALLOYS:**

Alloys of copper and nickel, with or without other elements but in any case containing by mass not more than 1 per cent of zinc. When other elements are present, nickel predominates by mass over each of such other elements.

By the substitution for the Notes to Chapter 75 of the following:

NOTE:

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

(a) **BARS AND RODS:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified-rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **PROFILES:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided they have not thereby assumed the character of articles or products of other headings.

(c) **WIRE:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **PLATES, SHEETS, STRIP AND FOIL:**

Flat-surfaced products (excluding the unwrought products of heading 75.02), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape (excluding rectangular or square), of any size, provided that they do not assume the character of articles or products of other headings.

Heading 75.06 applies, INTER ALIA, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided they do not thereby assume the character of articles or products of other headings.

(e) TUBES AND PIPES:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section,

which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUBHEADING NOTES:

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

(a) NICKEL, NOT ALLOYED:

Metal containing by mass at least 99 per cent of nickel plus cobalt, provided:

- (i) the cobalt content by mass does not exceed 1,5 per cent, and
- (ii) the content by mass of any other element does not exceed the limit specified in the following table:

Element	Limiting content percentage by mass
Fe - Iron	0,5
O - Oxygen	0,4
Other elements, each	0,3

(b) NICKEL ALLOYS:

Metallic substances in which nickel predominates by mass over each of the other elements provided:

- (i) the content by mass of cobalt exceeds 1,5 per cent,
- (ii) the content by mass of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by mass of elements (excluding nickel plus cobalt) exceeds 1 per cent.

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

By the substitution for the Notes to Chapter 76 of the following:

NOTES:

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

(a) BARS AND RODS:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) PROFILES:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) WIRE:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) PLATES, SHEETS, STRIP AND FOIL:

Flat-surfaced products (excluding the unwrought products of heading 76.01), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape (excluding rectangular or square), of any size, provided that they do not assume the character of articles or products of other headings.

Headings 76.06 and 76.07 apply, INTER ALIA, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) TUBES AND PIPES:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUBHEADING NOTES:

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

(a) ALUMINIUM, NOT ALLOYED:

Metal containing by mass at least 99 per cent of aluminium, provided that the content by mass of any other element does not exceed the limit specified in the following table:

Element	Limiting content percentage by mass
Fe + Si (iron plus silicon)	1
Other elements ⁽¹⁾ , each	0,1 ⁽²⁾

⁽¹⁾ Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn

⁽²⁾ Copper is permitted in a proportion greater than 0,1 per cent but not more than 0,2 per cent, provided that neither the chromium nor manganese content exceeds 0,5 per cent.

(b) ALUMINIUM ALLOYS:

Metallic substances in which aluminium predominates by mass over each of the other elements, provided that:

- (i) the content by mass of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by mass of such other elements exceeds 1 per cent.

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

By the substitution for the Notes to Chapter 78 of the following:

NOTE:

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

(a) BARS AND RODS:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified-rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided they have not thereby assumed the character of articles or products of other headings.

(b) PROFILES:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) WIRE:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) PLATES, SHEETS, STRIP AND FOIL:

Flat-surfaced products (excluding the unwrought products of heading 78.01), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape (excluding rectangular or square), of any size, provided they do not assume the character of articles or products of other headings.

Heading 78.04 applies, INTER ALIA, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUBHEADING NOTE:

1. In this Chapter the expression "refined lead" means:

Metal containing by mass at least 99,9 per cent of lead, provided the content by mass of any other element does not exceed the limit specified in the following table:

Element	Limiting content percentage by mass
Ag - Silver	0,02
As - Arsenic	0,005
Bi - Bismuth	0,05
Ca - Calcium	0,002
Cd - Cadmium	0,002
Cu - Copper	0,08
Fe - Iron	0,002
S - Sulphur	0,002
Sb - Antimony	0,005
Sn - Tin	0,005
Zn - Zinc	0,002
Other (for example Te), each	0,001

By the substitution for the Notes to Chapter 79 of the following:

NOTE:

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

(a) BARS AND RODS:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified-rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) PROFILES:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) WIRE:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a

rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **PLATES, SHEETS, STRIP AND FOIL:**

Flat-surfaced products (excluding the unwrought products of heading 79.01), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape (excluding rectangular or square), of any size, provided that they do not assume the character of articles or products of other headings.

Heading 79.05 applies, INTER ALIA, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided they do not thereby assume the character of articles or products of other headings.

(e) **TUBES AND PIPES:**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUBHEADING NOTE:

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

(a) **ZINC, NOT ALLOYED:**

Metal containing by mass at least 97,5 per cent of zinc

(b) **ZINC ALLOYS:**

Metallic substances in which zinc predominates by mass over each of the other elements, provided that the total content by mass of such other elements exceeds 2,5 per cent.

(c) **ZINC DUST:**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80 per cent by mass of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85 per cent by mass of metallic zinc.

By the substitution for the Notes to Chapter 80 of the following:

NOTE:

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

(a) **BARS AND RODS:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified-rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided they have not thereby assumed the character of articles or products of other headings.

(b) **PROFILES:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates,

sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) WIRE:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) PLATES, SHEETS, STRIP AND FOIL:

Flat-surfaced products (excluding the unwrought products of heading 80.01), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape (excluding rectangular or square), of any size, provided that they do not assume the character of articles or products of other headings.

Headings 80.04 and 80.05 apply, INTER ALIA, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) TUBES AND PIPES:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUBHEADING NOTE:

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

(a) TIN, NOT ALLOYED:

Metal containing by mass at least 99 per cent of tin, provided the content by mass of any bismuth or copper is less than the limit specified in the following table:

Element	Limiting content percentage by mass
Bi - Bismuth	0,1
Cu - Copper	0,4

(b) TIN ALLOYS:

Metallic substances in which tin predominates by mass over each of the other elements provided that:

- (i) the total content by mass of such other elements exceeds 1 per cent; or
- (ii) the content by mass of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

By the substitution for the Notes to Chapter 82 of the following:

NOTES:

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) base metal;
 - (b) metal carbides or cermets;
 - (c) precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) abrasive materials on a support of base metal, provided the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter. Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.
3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

By the substitution for the Notes to Chapter 83 of the following:

NOTES:

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

By the substitution for the Notes to Chapter 84 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
 - (d) articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
 - (f) hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter.
- Heading 84.19 does not, however, cover the following:
- (a) Germination plant, incubators or brooders (heading 84.36);
 - (b) grain dampening machines (heading 84.37);
 - (c) diffusing apparatus for sugar juice extraction (heading 84.38);
 - (d) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
 - (e) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
- Heading 84.22 does not cover the following:
- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
 - (b) office machinery of heading 84.72.
- Heading 84.24 does not cover the following:
Ink-jet printing machines (heading 84.43 or 84.71).
3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
4. Heading 84.57 applies only to machine-tools for working metal (excluding lathes, including turning centres), which can carry out different types of machining operations either:
- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
 - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on fixed position workpiece (unit construction machines, single station), or
 - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means:
- (a) digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
 - (b) analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
 - (c) hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being part of a complete system if it meets all the following conditions:
- (a) it is of a kind solely or principally used in an automatic data processing system;
 - (b) it is connectable to the central processing unit either directly or through one or more other units; and
 - (c) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- (C) Separately presented units of an automatic data processing machine are to be classified in heading 84.71.
- (D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B) (b) and (B) (c) above, are in all cases to be classified as units of heading 84.71.
- (E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 84.82 applies, INTER ALIA, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 per cent or by more than 0,05 mm, whichever is less. Other steel balls are to be classified in heading 73.26.
7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose was its sole purpose. Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.
8. For the purposes of heading 84.70. the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

SUBHEADING NOTES:

1. For the purposes of subheading 8471.49, the term "system" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

ADDITIONAL NOTES:

1. For the purposes of subheading 8481.40 the expression "safety or relief valves" means:
 - (a) an automatic escape or relief valve (as for a steam boiler or hydraulic system) held shut by a device exerting a definite usually adjustable pressure, so that the valve lift and the steam, water or other contents escape when the pressure exceeds a predetermined amount;
 - (b) a similar valve opening inward to admit air to a vessel in which the pressure is less than that of the atmospheric pressure and which prevents the collapse of such vessel, or something that serves as an outlet for an excess of pressure; or
 - (c) a valve for the escape of steam or fluid under excessive pressure.
2. For the purpose of subheading 8450.1 the dry linen capacity shall be determined according to the washing efficiency test specifications as set out in subsection 4.3 of the SABS 1422 Standard Specification for Domestic Electric Laundry Treatment Machines, as amended.

By the substitution for the Notes to Chapter 85 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) articles of glass of heading 70.11; or
 - (c) electrically heated furniture of Chapter 94.
2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in heading 85.04.
3. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Vacuum cleaners, including dry and wet vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any mass;

- (b) other machines provided the mass of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electrothermic appliances (heading 85.16).

4. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components, for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, except elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).
The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

5. For the purposes of headings 85.41 and 85.42:
(A) "diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
(B) "electronic integrated circuits and microassemblies" are:
(a) monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
(b) hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
(c) microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.
For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in this Schedule which might cover them by reference to, in particular, their function.
6. Records, tapes and other media of heading 85.23 or 85.24 remain classified in those headings when presented with the apparatus for which they are intended.
This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.
7. For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, not capable of being recharged.

SUBHEADING NOTES:

1. Subheadings 8519.92 and 8527.12 cover only cassette-players with built-in amplifiers, without built-in loudspeakers, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
2. For the purposes of subheading 8542.10, the expression "smart cards" means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.

ADDITIONAL NOTE:

1. For the purposes of this Chapter the expression "recorded books as defined in Additional Note 1 to Chapter 85" means the oral narration of the text of printed publications, recorded onto

gramophone records, magnetic tapes, compact discs or similar media without any added commentary.

By the substitution of the title for Chapter 86 of the following:

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

By the substitution for the Notes to Chapter 86 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
 - (b) railway or tramway track construction material of iron or steel of heading 73.02; or
 - (c) electrical signalling, safety or traffic control equipment of heading 85.30.
2. Heading 86.07 applies, INTER ALIA, to:
 - (a) axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) frames, underframes, bogies and bissel-bogies;
 - (c) axle boxes; brake gear;
 - (d) buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) coachwork.
3. Subject to the provisions of Note 1 above, heading 86.08 applies, INTER ALIA, to:
 - (a) assembled tracks, turntables, platform buffers, loading gauges;
 - (b) semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

By the substitution for the Notes to Chapter 87 of the following:

NOTES:

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods. Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.01.

By the substitution for the Note to Chapter 88 of the following:

SUBHEADING NOTE:

1. For the purpose of subheadings 8802.11 to 8802.40, the expression "unladen mass" means the mass of the machine in normal flying order, excluding the mass of the crew and of fuel and equipment other than permanently fitted items of equipment.

By the substitution for the Note to Chapter 89 of the following:

NOTE:

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

By the substitution for the Notes to Chapter 90 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber (excluding hard rubber) (heading 40.16), of leather or of composition leather (heading 42.04) or of textile material (heading 59.11);
 - (b) supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
 - (c) refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
 - (d) glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
 - (e) goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
 - (f) parts of general use, as defined in Note 2 of Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
 - (g) pumps incorporating measuring devices, of heading 84.13; masspiece-operated counting or checking machinery, or separately presented masspieces for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81;
 - (h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19 or 85.20); sound-heads (heading 85.22); still image video cameras, other video camera recorders and digital cameras (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
 - (ij) searchlights or spotlights of heading 94.05;
 - (k) articles of Chapter 95;
 - (l) capacity measures, which are to be classified according to their constituent material; or
 - (m) spools, reels or similar supports (which are to be classified according to their constituent material, for example in heading 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (excluding heading 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;
 - (b) other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
 - (c) all other parts and accessories are to be classified in heading 90.33.
3. The provisions of Note 4 to Section XVI apply also to this Chapter.
4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or the telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:
- preventing or correcting bodily deformities; or
 - supporting or holding parts of the body following an illness, operation or injury.
- Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
7. Heading 90.32 applies only to -
- (a) instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gasses, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and
 - (b) 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, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

By the substitution for the Notes to Chapter 91 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) watch chains (heading 71.13 or 71.17, as the case may be);
 - (c) parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
 - (d) bearing balls (heading 73.26 or 84.82, as the case may be);
 - (e) articles of heading 84.12 constructed to work without an escapement;
 - (f) ball bearings (heading 84.82); or
 - (g) articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

By the substitution for the Notes to Chapter 92 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Part of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (b) microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
 - (c) toy instruments and apparatus (heading 95.03);
 - (d) brushes for cleaning musical instruments (heading 96.03); or
 - (e) collectors' pieces or antiques (heading 97.05 or 97.06).
2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same headings as the relative instruments.
Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

By the substitution for the Notes to Chapter 93 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) part of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) armoured fighting vehicles (heading 87.10);
 - (d) telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

By the substitution of the title for Chapter 94 of the following:

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS

By the substitution for the Notes to Chapter 94 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
 - (c) articles of Chapter 71;
 - (d) parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), and safes of heading 83.03;
 - (e) furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) lamps and lighting fittings of Chapter 85;
 - (g) furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
 - (h) articles of heading 87.14;
 - (ij) dentists' chairs incorporating dental appliances of heading 90.18 and dentists' spittoons (heading 90.18);
 - (k) articles of Chapter 91 (for example, clocks and clock cases); or
 - (l) toy furniture and toy lamps and lighting fittings (heading 95.03), billiard tables and other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (excluding electric garlands) such as Chinese lanterns (heading 95.05).

2. The articles (excluding parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.
 The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
 - (a) Cupboards, bookcases, other shelved furniture and unit furniture;
 - (b) seats and beds.

3.
 - (a) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
 - (b) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

By the substitution for the Notes to Chapter 95 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Christmas tree candles (heading 34.06);
 - (b) fireworks or other pyrotechnic articles of heading 36.04;
 - (c) yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - (e) sports clothing or fancy dress, of textiles, of Chapter 61 or 62;

- (f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) sports footwear (excluding skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

 - (h) walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
 - (ij) unmounted glass eyes for dolls or other toys of heading 70.18;
 - (k) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) bells, gongs or the like of heading 83.06;
 - (m) pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gasses (heading 84.21), electric motors (heading 85.01) electric transformers (heading 85.04) or radio remote control apparatus (heading 85.26);
 - (n) sports vehicles (excluding bobsleighs, toboggans and the like) of Section XVII;
 - (o) children's bicycles (heading 87.12);
 - (p) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (q) spectacles, goggles and the like, for sports and outdoor games (heading 90.04);
 - (r) decoy calls and whistles (heading 92.08);
 - (s) arms or other articles of Chapter 93;
 - (t) electric garlands of all kinds (heading 94.05); or
 - (u) racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstituted), precious metal or metal clad with precious metal constitute only minor constituents.
 3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
 4. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

By the substitution for the Notes to Chapter 96 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) imitation jewellery (heading 71.17);
 - (d) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
 - (g) articles of Chapter 91 (for example, clock or watch cases);
 - (h) musical instruments of parts or accessories thereof (Chapter 92);
 - (ij) articles of Chapter 93 (arms and parts thereof);
 - (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) articles of Chapter 95 (toys, games, sports requisites); or

(m) works of art, collectors' pieces or antiques (Chapter 97).

2. In heading 96.02 the expression "vegetable or mineral carving material" means:
 - (a) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter (excluding those of headings 96.01 to 96.06 or 96.15), remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 or 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

ADDITIONAL NOTE:

1. For the purposes of heading 96.06:
 - (a) the expression "size" shall be taken to be equal to the maximum cross measurement in millimetres of any button, expressed to the nearest half-millimetre; and
 - (b) if buttons are put up on cards which are designed or marked to be cut up into smaller cards, each such smaller card shall, for the purposes of calculating the duty, be deemed to be a separate card.

By the substitution for the Notes to Chapter 97 of the following:

NOTES:

1. This Chapter does not cover the following:
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
 - (b) theatrical scenery, studio back-cloths and the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
2. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates, wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 97.03 does not apply to mass-produced reproduction or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4.
 - (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of this Schedule.
 - (b) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

By the substitution for the Notes to Chapter 98 of the following:

ADDITIONAL NOTES:

1. Motor vehicle manufacturers importing original equipment components provided for in this Chapter must be approved by the International Trade Administration Commission.
2. Automotive components described in any other Chapter of this Schedule shall, if imported by a motor vehicle manufacturer approved by the International Trade Administration Commission for the assembly or manufacture of motor vehicles specified in this Chapter, be deemed to be original equipment components classifiable in this Chapter.
3. Original equipment components under the provisions of this Chapter shall include all automotive components as defined in Note 8 for incorporation in motor vehicles specified in this Chapter, but shall not include consumables or materials if not cut to size or shape or made up suitable for such use.
4. (a) "Consumables" mean those goods which are used in the manufacture of motor vehicles and components therefor, but do not form part of such motor vehicles or components.
 (b) Any reference in this Chapter to a tariff heading comprising two digits followed by a point and two noughts (for example 01.00) shall, for the purposes of Note 5 to this Part, be construed as referring to all tariff headings in Part 1 of this Schedule the first two digits of which correspond to the two digits referred to in this Part.
5. Original equipment components for motor vehicles enumerated under heading 98.01 shall not include automotive components of which -
 - (i) the floor panels, body sides or roof panels are permanently attached to each other (except in the case of cabs for road tractors for semi-trailers of a vehicle mass exceeding 1 600 kg, for motor vehicles for the transport of goods of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg and for chassis fitted with cabs of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg in which case the cabs may be assembled and trimmed);
 - (ii) the engine and transmission assemblies, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation are fitted to such floor pans or chassis frames; and
 - (iii) the bodies/cabs are fitted to floor pans or chassis frames (except in the case of vehicles or of a mono-built construction of a vehicle mass exceeding 2 000 kg).
6. The expression "vehicle mass" shall be taken not to include the mass of any fuel or water but to include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment.
7. The expression "mono-built" shall be taken to mean a vehicle -
 - (i) without a chassis frame in which the body itself supports the engine, transmission and axles; or
 - (ii) of unitary body construction, with or without certain elements of the chassis incorporated in the body.
8. For the purposes of this Chapter "automotive components" means a new article which can be identified as being suitable for use in the manufacture of motor vehicles manufactured under rebate items 317.04 and 317.07 or original equipment components, including carpet cut to floorpan shape, leather seat covers cut to size, unfinished articles, including blanks and rough castings, having the essential character of automotive components.

By the deletion of the following subheading:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
29.41	2941.1		- Acrylic amides (including acyclic carbamites) and their derivatives; salts thereof				

By the substitution for headings and subheadings of the following:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
01.06	0106.12	1	-- Whales, dolphins and porpoises (mammals of the order CETACEA); manatees and dugongs (mammals of the order SIRENIA)	u	free	free	free
01.06	0106.32	0	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	free	free	free
02.07			Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen:				
03.01	0301.91	7	-- Trout (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AGUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE and ONCORHYNCHUS CHRYSOGASTER)	kg	free	free	free
03.02			Fish, fresh or chilled (excluding fish fillets and other fish meat of heading 03.04):				
03.02	0302.3		- Tunas (of the genus THUNNUS), skipjack or stripe-bellied bonito (EUTHYNNUS (KATSUWONUS) PELAMIS) (excluding livers and roes):				
03.02	0302.61	7	-- Sardines (SARDINA PILCHARDUS, SARDINOPS SPP.), sardinella (SARDINELLA SPP.), brisling or sprats (SPRATTUS SPRATTUS)	kg	free	free	free
03.03			Fish, frozen (excluding fish fillets and other fish meat of heading 03.04):				
03.03	0303.1		- Pacific salmon (ONCORHYNCHUS NERKA, ONCORHYNCHUS GORBUSCHA, ONCORHYNCHUS KETA, ONCORHYNCHUS TSCHAWYTSCHA, ONCORHYNCHUS KISUTCH, ONCORHYNCHUS MASOU and ONCORHYNCHUS RHODURUS) (excluding livers and roes):				
03.03	0303.21	2	-- Trout (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AGUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE and ONCORHYNCHUS CHRYSOGASTER)	kg	25%	25%	free
03.03	0303.71	5	-- Sardines (SARDINA PILCHARDUS, SARDINOPS SPP.), sardinella (SARDINELLA SPP.), brisling or sprats (SPRATTUS SPRATTUS)	kg	free	free	free
03.05			Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:				
03.05	0305.59.15	2	--- Anchovies (ENGRAULIS SPP.); shark fins	kg	free	free	free
04.05			Butter and other fats and oils derived from milk; dairy spreads:				
04.08			Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:				
06.01			Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots (excluding roots of heading 12.12):				
06.02			Other live plants (including their roots), cuttings and slips; mushroom spawn:				
07.12	0712.3		- Mushrooms, wood ears (AURICULARIA SPP.), jelly fungi (TREMELLA SPP.) and truffles:				
07.13	0713.3		- Beans (VIGNA SPP., PHASEOLUS SPP.):				

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
07.13	0713.32	3	-- Small red (ADZUKI) beans (PHASEOLUS or VIGNA ANGULARIS)	kg	10%	10%	free
07.14	0714.10		- Manioc (cassava):				
08.10	0810.40	6	- Cranberries, bilberries and other fruits of the genus VACCINIUM	kg	free	free	free
08.13			Fruit, dried (excluding that of headings 08.01 to 08.06); mixtures of nuts or dried fruits of this Chapter:				
09.04	0904.20		- Fruits of the genus CAPSICUM or of the genus PIMENTA, dried or crushed or ground:				
09.10	0910.30	3	- Turmeric (curcuma)	kg	free	free	free
11.04			Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled) (excluding rice of heading 10.06); germ of cereals, whole, rolled, flaked or ground:				
11.04	1104.29		-- Of other cereals:				
12.08			Flours and meals of oil seeds or oleaginous fruits (excluding those of mustard):				
12.11			Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:				
12.12	1212.10	7	- Locust beans, including locust bean seeds	kg	20%	20%	free
14.03	1403.00	7	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles	kg	free	free	free
15.01	1501.00	1	Pig fat (including lard) and poultry fat (excluding that of heading 02.09 or 15.03)	kg	free	free	free
15.02	1502.00	5	Fats of bovine animals, sheep or goats (excluding those of heading 15.03)	kg	free	free	free
15.10	1510.00	0	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09	kg	10%	free	free
15.17			Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter (excluding edible fats or oils or their fractions of heading 15.16):				
15.18	1518.00	9	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified (excluding those of heading 15.16); inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included	kg	10%	3,3%	free
15.21			Vegetable waxes (excluding triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:				
16.02	1602.3		- Of poultry of heading 01.05:				
17.02	1702.40	7	- Glucose and glucose syrup, containing in the dry state at least 20 per cent but less than 50 per cent by mass of fructose (excluding invert sugar)	kg	free	free	free
19.01			Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included:				
19.02	1902.20		- Stuffed pasta, whether or not cooked or otherwise prepared:				

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
19.04			Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (excluding maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:				
19.04	1904.10	4	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	kg	25%	25%	free
19.05			Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:				
20.01			Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:				
20.04			Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen (excluding products of heading 20.06):				
20.05			Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen (excluding products of heading 20.06):				
21.01	2101.1		- Extracts essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:				
21.01	2101.20	1	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	kg	free	free	free
22.04			Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):				
23.01			Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:				
23.03			Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:				
23.05	2305.00	0	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	kg	6,6%	free	free
23.06			Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils (excluding those of heading 23.04 or 23.05):				
24.01	2401.10	2	- Tobacco, not stemmed or stripped	kg	15% or 860c/kg less 85%	15% or 860c/kg less 85%	free
24.01	2401.20	7	- Tobacco, partly or wholly stemmed or stripped	kg	15% or 860c/kg less 85%	15% or 860c/kg less 85%	free
25.03	2503.00	7	Sulphur of all kinds (excluding sublimed sulphur, precipitated sulphur and colloidal sulphur)	kg	free	free	free
25.08			Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths:				
25.11			Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined (excluding barium oxide of heading 28.16):				

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
25.17			Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:				
25.17	2517.20	3	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	kg	free	free	free
25.17	2517.4		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:				
25.19			Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure:				
25.22			Quicklime, slaked lime and hydraulic lime (excluding calcium oxide and hydroxide of heading 28.25):				
25.28			Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 per cent of H(3)BO(3) calculated on the dry mass:				
26.01	2601.1		- Iron ores and concentrates (excluding roasted iron pyrites):				
26.20	2620.21	9	- - Leaded gasoline sludges and leaded anti-knock compound sludges	kg	free	free	free
27.07	2707.50	8	- Other aromatic hydrocarbon mixtures of which 65 per cent or more by volume (including losses) distils at 250°C by the ASTM D 86 method	kg	11c/li	free	free
27.11	2711.14	6	- - Ethylene, propylene, butylene and butadiene	kg	free	free	free
27.12	2712.20	9	- Paraffin wax containing by mass less than 0,75 per cent of oil	kg	free	free	free
28.05			Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:				
28.09			Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined:				
28.09	2809.10	9	- Diphosphorus pentaoxide	kg	free	free	free
28.16			Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:				
28.18			Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide:				
28.18	2818.20	2	- Aluminium oxide, other than artificial corundum	kg	free	free	free
28.44	2844.20	6	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	kg	free	free	free
28.44	2844.30	0	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	kg	free	free	free
28.44	2844.40	5	- Radioactive elements and isotopes and compounds (excluding those of subheading 2844.10, 2844.20 or 2844.30); alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	kg	free	free	free

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
28.45			Isotopes (excluding those of heading 28.44); compounds, inorganic or organic, of such isotopes, whether or not chemically defined:				
28.48	2848.00	1	Phosphides, whether or not chemically defined (excluding ferrophosphorus)	kg	free	free	free
28.50	2850.00	5	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined (excluding compounds which are also carbides of heading 28.49)	kg	free	free	free
29.03	2903.44	8	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	kg	free	free	free
29.03	2903.5		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:				
29.03	2903.62	4	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis (p-chlorophenyl)ethane)	kg	free	free	free
29.05	2905.41	6	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	kg	free	free	free

By the substitution for the heading of subchapter III to Section 29 of the following:

SUBCHAPTER III

PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

By the substitution for subheadings and headings of the following:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
29.07	2907.23	7	-- 4,4-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	kg	free	free	free
29.09			Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
29.09	2909.4		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
29.12	2912.41	8	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	kg	free	free	free
29.12	2912.42	4	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	kg	free	free	free
29.13	2913.00	7	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	kg	free	free	free
29.14	2914.22	2	-- Cyclohexanone and methylcyclohexanones	kg	free	free	free
29.16	2916.20	7	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	free	free	free
29.18	2918.22	7	-- O-Acetylsalicylic acid, its salts and esters	kg	free	free	free

By the substitution for the heading of subchapter VIII to Section 29 of the following:

SUBCHAPTER VIII

ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

By the substitution for subheadings and headings of the following:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
29.20			Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:				
29.21	2921.45	2	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg	free	free	free
29.21	2921.46	9	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfetamine (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	kg	free	free	free
29.21	2921.51		-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof:				
29.22	2922.1		- Amino-alcohols (excluding those containing more than one kind of oxygen function), their ethers and esters; salts thereof:				
29.22	2922.4		- Amino-acids (excluding those containing more than one kind of oxygen function), and their esters; salts thereof:				
29.24			Carboxamide-function compounds; amide-function compounds of carbonic acid:				
29.24	2924.1		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:				
29.24	2924.23	1	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	kg	free	free	free
29.25			Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds:				
29.32	2932.92	2	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	kg	free	free	free
29.32	2932.95	1	-- Tetrahydrocannabinols (all isomers)	kg	free	free	free
29.33	2933.33	5	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	kg	free	free	free
29.33	2933.53	4	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol (INN), cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	kg	free	free	free
29.33	2933.72	7	-- Clobazam (INN) and methyprylon (INN)	kg	free	free	free
29.33	2933.91	2	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	kg	free	free	free
29.37			Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones:				

By the substitution for the heading of subchapter XII to Section 29 of the following:

SUBCHAPTER XII

GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES

By the substitution for headings and subheadings of the following:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
29.39	2939.91	1	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	kg	free	free	free
30.01			Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:				
30.03			Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:				
30.03	3003.3		- Containing hormones or other products of heading 29.37 (excluding those containing antibiotics):				
30.03	3003.40	4	- Containing alkaloids or derivatives thereof (excluding those containing hormones or other products of heading 29.37 or antibiotics)	kg	free	free	free
30.04	3004.3		- Containing hormones or other products of heading 29.37 (excluding those containing antibiotics):				
30.04	3004.32	6	-- Containing corticosteroid hormones, their derivatives and structural analogues	kg	free	free	free
30.04	3004.40	8	- Containing alkaloids or derivatives thereof (excluding those containing hormones, other products of heading 29.37 or antibiotics)	kg	free	free	free
30.04	3004.50	2	- Other medicaments containing vitamins or other products of heading 29.36	kg	free	free	free
30.06	3006.10	1	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	kg	free	free	free
31.02	3102.30	8	- Ammonium nitrate, whether or not in aqueous solution	kg	free	free	free
31.05			Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross mass not exceeding 10 kg:				
31.05	3105.40	3	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	kg	free	free	free
31.05	3105.5		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:				
31.05	3105.60	2	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg	free	free	free
32.04	3204.19		-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19:				

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
32.06			Other colouring matter; preparations as specified in Note 3 to this Chapter (excluding those of heading 32.03, 32.04 or 32.05); inorganic products of a kind used as luminophores, whether or not chemically defined:				
32.13			Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings:				
32.14			Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like:				
32.14	3214.10	0	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg	free	free	free
33.06			Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages:				
34.01			Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:				
34.01	3401.1		- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:				
34.02			Organic surface-active agents (excluding soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap (excluding those of heading 34.01):				
34.05			Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations) (excluding waxes of heading 34.04):				
34.07	3407.00	8	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	kg	10%	3,3%	free
35.03	3503.00		Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin (excluding casein glues of heading 35.01):				
35.04	3504.00	9	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	kg	free	free	free
36.03	3603.00	7	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	kg	free	free	free
36.05	3605.00	4	Matches (excluding pyrotechnic articles of heading 36.04)	kg	15%	15%	free
36.06			Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter:				
37.07			Chemical preparations for photographic uses (excluding varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use:				

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
38.01			Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:				
38.04	3804.00	4	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03	kg	free	free	free
38.06	3806.20	0	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids (excluding salts of rosin adducts)	kg	free	free	free
38.07	3807.00	5	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	kg	free	free	free
38.16	3816.00	4	Refractory cements, mortars, concretes and similar compositions (excluding products of heading 38.01)	kg	free	free	free
38.22	3822.00	2	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing (excluding those of heading 30.02 or 30.06); certified reference materials	kg	free	free	free
38.24			Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:				
38.24	3824.60	7	- Sorbitol (excluding that of subheading 2905.44)	kg	free	free	free
38.25	3825.61	7	- - Mainly containing organic constituents	kg	free	free	free
39.09			Amino-resins, phenolic resins and polyurethanes, in primary forms:				
39.09	3909.10	9	- Urea resins; thiourea resins	kg	free	free	free
39.11			Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:				
39.14	3914.00	9	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms	kg	free	free	free
39.25			Builders' ware of plastics, not elsewhere specified or included:				
39.25	3925.30	9	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	kg	20%	20%	free
39.26			Other articles of plastics and articles of other materials of headings 39.01 to 39.14:				
40.02			Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip:				
40.02	4002.1		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):				
40.02	4002.3		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):				
40.02	4002.4		- Chloroprene (chlorobutadiene) rubber (CR):				
40.02	4002.80	7	- Mixtures of any product of heading 40.01 with any product of this heading	kg	10%	3,3%	free
40.05	4005.20	0	- Solutions; dispersions (excluding those of subheading 4005.10)	kg	10%	10%	free
40.09	4009.21	1	- - Without fittings	kg	15%	15%	free
40.10	4010.32	2	- - Endless transmission belts of trapezoidal cross-section (V-belts) (excluding V-ribbed), of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	15%	12%	free
40.10	4010.34	5	- - Endless transmission belts of trapezoidal cross-section (V-belts) (excluding V-ribbed), of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	15%	12%	free
40.10	4010.36	8	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg	15%	12%	free

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
40.11	4011.6		- Other, having a "herring-bone" or similar thread:				
40.11	4011.93	1	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	20%	11%	free
40.11	4011.94		-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:				
40.17	4017.00	1	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	kg	free	free	free
41.06	4106.2		- Of goats or kids:				
41.13			Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split (excluding leather of heading 41.14):				
41.14			Chamois (including combination chamois) leather; patent leather and laminated leather; metallised leather:				
41.14	4114.20	1	- Patent leather and patent laminated leather; metallised leather	kg	free	free	free
41.15			Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour:				
42.06			Articles of gut (excluding silk-worm gut), of goldbeater's skin, of bladders or of tendons:				
43.01			Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use) (excluding raw hides and skins of heading 41.01, 41.02 or 41.03):				
43.01	4301.90	3	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	free	free	free
43.02			Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) (excluding those of heading 43.03):				
44.03	4403.4		- Other, of tropical wood specified in Subheading Note 1 to this Chapter:				
44.03	4403.91	9	-- Of oak (QUERCUS SPP.)	m ³	free	free	free
44.03	4403.92	5	-- Of beech (FAGUS SPP.)	m ³	free	free	free
44.07	4407.26	3	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m ³	free	free	free
44.08			Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm:				
44.08	4408.3		- Of tropical wood specified in Subheading Note 1 to this Chapter:				
44.09	4409.20.15	0	-- Pegwood; ceiling boards and flooring boards; strips and friezes for parquet flooring not assembled	kg	free	free	free
44.12	4412.92	4	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	kg	10%	3,3%	free
44.16	4416.00	5	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	kg	free	free	free
44.18			Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:				
45.02	4502.00	3	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	kg	free	free	free
46.02			Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah:				

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
47.06	4706.20	7	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	free	free	free
48.02			Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size (excluding paper of heading 48.01 or 48.03); hand-made paper and paperboard:				
48.05	4805.1		- Fluting paper:				
48.10	4810.1		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of such fibres:				
48.11			Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size (excluding goods of the kind described in heading 48.03, 48.09 or 48.10):				
48.16			Carbon paper, self-copy paper and other copying or transfer papers (excluding those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes:				
48.17	4817.30	5	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	20%	16%	free
48.18			Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:				
48.19			Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like:				
49.03	4903.00	0	Children's picture, drawing or colouring books	kg	free	free	free
49.04	4904.00	4	Music, printed or in manuscript, whether or not bound or illustrated	kg	free	free	free
49.07	4907.00		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title:				
50.07	5007.10	1	- Fabrics of noil silk	kg	free	free	free
50.07	5007.20	6	- Other fabrics, containing 85 per cent or more by mass of silk or of silk waste (excluding noil silk)	kg	free	free	free
50.07	5007.90	8	- Other fabrics	kg	free	free	free
51.11	5111.11	0	-- Of a mass not exceeding 300 g/m ²	kg	22%	15%	free
52.05	5205.48	2	-- Measuring per single yarn less than 83,33 dtex	kg	15%	10%	free
52.08	5208.11	5	-- Plain weave, of a mass not exceeding 100 g/m ²	kg	22%	15%	5%
53.02			True hemp (CANNABIS SATIVA L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock):				

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
53.04			Sisal and other textile fibres of the genus AGAVE, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):				
53.04	5304.10	6	- Sisal and other textile fibres of the genus AGAVE, raw	kg	free	free	free
53.05			Coconut, abaca (Manila hemp or MUSA TEXTILIS NEE), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock):				
53.07			Yarn of jute or of other textile bast fibres of heading 53.03:				
53.10			Woven fabrics of jute or of other textile bast fibres of heading 53.03:				
54.02			Synthetic filament yarn (excluding sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 dtex:				
54.06			Man-made filament yarn (excluding sewing thread), put up for retail sale:				
54.07			Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04:				
54.08			Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05:				
56.03			Nonwovens, whether or not impregnated, coated, covered or laminated:				
56.04			Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:				
56.05	5605.00	0	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	kg	10%	10%	free
56.06	5606.00	4	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (excluding those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	kg	20%	10%	free
56.07	5607.10	2	- Of jute or other textile bast fibres of heading 53.03	kg	15%	15%	free
56.09	5609.00	5	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included	kg	20%	10%	free
57.02			Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs:				
58.01			Woven pile fabrics and chenille fabrics (excluding fabrics of heading 58.02 or 58.06):				
58.01	5801.90	0	- Of other textile materials	kg	22%	15%	9%
58.02			Terry towelling and similar woven terry fabrics (excluding narrow fabrics of heading 58.06); tufted textile fabrics (excluding products of heading 57.03):				
58.03			Gauze (excluding narrow fabrics of heading 58.06):				
58.04			Tulles and other net fabrics (excluding woven, knitted or crocheted fabrics); lace in the piece, in strips or in motifs (excluding fabrics of heading 60.02 to 60.06):				
58.04	5804.29	7	- - Of other textile materials	kg	22%	22%	9%
58.06			Narrow woven fabrics (excluding goods of heading 58.07); narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs):				
58.09	5809.00	9	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	kg	10%	10%	free

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
58.11	5811.00		Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise (excluding embroidery of heading 58.10):				
59.03			Textile fabrics impregnated, coated, covered or laminated with plastics (excluding those of heading 59.02)				
59.03	5903.10		- With poly(vinyl chloride):				
59.06			Rubberised textile fabrics (excluding those of heading 59.02):				
59.11	5911.10		- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams):				
60.03	6003.10	5	- Of wool or fine animal hair	kg	22%	15%	5%
60.05	6005.10	2	- Of wool or fine animal hair	kg	22%	15%	5%
60.06	6006.10	6	- Of wool or fine animal hair	kg	22%	15%	5%
61.01			Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted (excluding those of heading 61.03):				
61.02			Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted (excluding those of heading 61.04):				
61.10			Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted:				
61.11			Babies' garments and clothing accessories, knitted or crocheted:				
61.12	6112.4		- Women's or girls' swimwear:				
61.15	6115.20		- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 dtex:				
62.01			Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles (excluding those of heading 62.03):				
62.02			Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles (excluding those of heading 62.04):				
62.04			Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (excluding swimwear):				
62.10			Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07:				
62.10	6210.10		- Of fabrics of heading 56.02 or 56.03:				
62.10	6210.10.20	5	- - Disposable panties of fabrics of heading 56.03	kg	free	free	free
62.10	6210.20	5	- Other garments, of the type described in subheadings 6201.11 to 6201.19	u	40%	29%	15%
62.10	6210.30	4	- Other garments, of the type described in subheadings 6202.11 to 6202.19	u	40%	29%	15%
62.10	6210.40		- Other men's or boys' garments:				
62.11	6211.4		- Other garments, women's or girls':				
62.17			Other made up clothing accessories; parts of garments or of clothing accessories (excluding those of heading 62.12):				
63.04			Other furnishing articles (excluding those of heading 94.04):				
63.04	6304.99	8	- - Not knitted or crocheted, of other textile materials	kg	30%	29%	10%
63.05	6305.10		- Of jute or of other textile bast fibres of heading 53.03:				

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
63.06			Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:				
64.06	6406.20	8	- Outer soles and heels, of rubber or plastics	kg	20%	12%	free
65.03	6503.00	2	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed	u	30%	30%	free
66.03			Parts, trimmings and accessories of articles of heading 66.01 or 66.02:				
67.01	6701.00	6	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (excluding goods of heading 05.05 and worked quills and scapes)	kg	20%	20%	free
68.02			Worked monumental or building stone (excluding slate) and articles thereof (excluding goods of heading 68.01); mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate):				
68.05			Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:				
68.06			Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials (excluding those of heading 68.11 or 68.12 or of Chapter 69):				
68.09	6809.11	8	- - Faced or reinforced with paper or paperboard only	kg	15%	15%	free
68.12			Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced (excluding goods of heading 68.11 or 68.13):				
68.12	6812.50	7	- Clothing, clothing accessories, footwear and headgear	kg	15%	15%	free
68.15	6815.10	7	- Non-electrical articles of graphite or other carbon	kg	free	free	free
68.15	6815.20	4	- Articles of peat	kg	free	free	free
69.02	6902.10	8	- Containing by mass, singly or together, more than 50 per cent of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	kg	free	free	free
69.09			Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods:				
70.02			Glass in balls (excluding microspheres of heading 70.18), rods or tubes, unworked:				
70.03	7003.12		- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:				
70.04			Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:				
70.04	7004.20		- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:				
70.06	7006.00		Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:				

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
70.13			Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (excluding that of heading 70.10 or 70.18):				
70.14	7014.00	5	Signalling glassware and optical elements of glass (excluding those of heading 70.15), not optically worked	kg	free	free	free
70.15			Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses:				
70.18			Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof (excluding imitation jewellery); glass eyes (excluding prosthetic articles); statuettes and other ornaments of lamp-worked glass (excluding imitation jewellery); glass microspheres not exceeding 1 mm in diameter:				
70.19	7019.3		- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:				
70.19	7019.52		- - Of a width exceeding 30 cm, plain weave, of a mass less than 250 g/m ² , of filaments measuring per single yarn not more than 136 dtex:				
71.14			Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal:				
72.01			Pig iron and spiegeleisen in pigs, blocks or other primary forms:				
72.01	7201.10	5	- Non-alloy pig iron containing by mass 0,5 per cent or less of phosphorus	kg	free	free	free
72.01	7201.20	4	- Non-alloy pig iron containing by mass more than 0,5 per cent of phosphorus	kg	free	free	free
72.03			Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by mass of 99,94 per cent, in lumps, pellets or similar forms:				
72.06			Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03):				
72.13			Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:				
72.16	7216.40	4	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	kg	5%	1,65%	free
72.16	7216.6		- Angles, shapes and sections, not further worked than cold-formed or cold-finished:				
72.25			Flat-rolled products of other alloy steel, of a width of 600 mm or more:				
72.28	7228.10	0	- Bars and rods, of high speed steel	kg	free	free	free
72.28	7228.20	5	- Bars and rods, of silico-manganese steel	kg	5%	1,65%	free
73.01			Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel:				
73.08			Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:				
73.14			Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel:				
73.17	7317.00		Nails, tacks, drawing pins, corrugated nails, staples (excluding those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material (excluding such articles with heads of copper):				

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
74.03	7403.23	4	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	free	free	free
74.03	7403.29	2	-- Other copper alloys (excluding master alloys of heading 74.05)	kg	free	free	free
74.10			Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing material) of a thickness (excluding any backing) not exceeding 0,15 mm:				
74.14			Cloth (including endless bands), grill and netting, of copper wire; expanded metal, of copper:				
74.15			Nails, tacks, drawing pins, staples (excluding those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper:				
76.10			Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures:				
76.16	7616.10	8	- Nails, tacks, staples (excluding those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	kg	free	free	free
81.02	8102.95	8	-- Bars and rods (excluding those obtained simply by sintering), profiles, plates, sheets, strip and foil	kg	free	free	free
82.04			Hand-operated spanners and wrenches (including torque meter wrenches but excluding tap wrenches); interchangeable spanner sockets, with or without handles:				
82.05			Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like (excluding accessories for and parts of, machine tools); anvils; portable forges; hand or pedal-operated grinding wheels with frameworks:				
82.05	8205.5		- Other hand tools (including glaziers' diamonds):				
82.06	8206.00	1	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	kg	free	free	free
82.07			Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools:				
82.11			Knives with cutting blades, serrated or not (including pruning knives), (excluding knives of heading 82.08), and blades therefor:				
82.13	8213.00	3	Scissors, tailors' shears and similar shears, and blades therefor	kg	free	free	free
82.14			Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files):				
82.15			Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware:				
83.01			Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal:				

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
83.02			Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal:				
83.03	8303.00		Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal:				
83.04	8304.00	6	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal (excluding office furniture of heading 94.03)	kg	20%	20%	free
83.09			Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal:				
83.10	8310.00	4	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal (excluding those of heading 94.05)	kg	20%	20%	free
84.03			Central heating boilers (excluding those of heading 84.02):				
84.04			Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units:				
84.04	8404.10	2	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	kg	free	free	free
84.07	8407.21	4	- - Outboard motors	u	free	free	free
84.09			Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08:				
84.13	8413.20	6	- Hand pumps (excluding those of subheading 8413.11 or 8413.19)	u	free	free	free
84.15	8415.90.10	2	- - Identifiable for use solely or principally with the machines of subheading 8415.10.40	kg	15%	free	free
84.18			Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps (excluding air conditioning machines of heading 84.15):				
84.21			Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases:				
84.22			Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages:				
84.22	8422.40	4	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u	free	free	free
84.26			Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane:				
84.31			Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30:				
84.31	8431.10		- Of machinery of heading 84.25:				
84.31	8431.20		- Of machinery of heading 84.27:				
84.31	8431.3		- Of machinery of heading 84.28:				
84.31	8431.4		- Of machinery of heading 84.26, 84.29 or 84.30:				
84.31	8431.43	2	- - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	kg	free	free	free

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
84.33			Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce (excluding machinery of heading 84.37):				
84.42			Machinery, apparatus and equipment (excluding the machine-tools of headings 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones; prepared for printing purposes (for example, planed, grained or polished):				
84.42	8442.20	0	- Machinery, apparatus and equipment for typesetting or composing by other processes, with or without founding device	u	free	free	free
84.43			Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84.42; ink-jet printing machines (excluding those of heading 84.71); machines for uses ancillary to printing:				
84.45			Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47:				
84.48			Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles):				
84.48	8448.1		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47				
84.48	8448.20	2	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	kg	free	free	free
84.48	8448.3		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:				
84.48	8448.5		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:				
84.49	8449.00	7	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	kg	free	free	free
84.51			Machinery (excluding machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics:				
84.52			Sewing machines (excluding book-sewing machines of heading 84.40); furniture, bases and covers specially designed for sewing machines; sewing machine needles:				
84.56			Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes:				
84.59			Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal (excluding lathes (including turning centres) of heading 84.58):				

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
84.60			Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or other-wise finishing metal or cermets by means of grinding stones, abrasives or polishing products (excluding gear cutting, gear grinding or gear finishing machines of heading 84.61):				
84.64			Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass:				
84.66			Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand:				
84.66	8466.91	9	- - For machines of heading 84.64	kg	free	free	free
84.66	8466.92	5	- - For machines of heading 84.65	kg	free	free	free
84.66	8466.93	1	- - For machines of headings 84.56 to 84.61	kg	free	free	free
84.66	8466.94	8	- - For machines of heading 84.62 or 84.63	kg	free	free	free
84.68			Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting (excluding those of heading 85.15); gas-operated surface tempering machines and appliances:				
84.69			Typewriters (excluding printers of heading 84.71); word-processing machines:				
84.71	8471.60	3	- Input or output units, whether or not containing storage units in the same housing	u	free	free	free
84.72			Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines):				
84.73			Parts and accessories (excluding covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72:				
84.73	8473.10	8	- Parts and accessories of the machines of heading 84.69	kg	free	free	free
84.73	8473.2		- Parts and accessories of the machines of heading 84.70:				
84.73	8473.21	9	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	kg	free	free	free
84.73	8473.30	7	- Parts and accessories of the machines of heading 84.71	kg	free	free	free
84.73	8473.40	1	- Parts and accessories of the machines of heading 84.72	kg	free	free	free
84.73	8473.50	6	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	kg	free	free	free
84.75			Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware:				
84.75	8475.10	5	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	u	free	free	free
84.76			Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines:				
84.83			Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints):				
84.83	8483.90	7	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	kg	free	free	free

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
84.84	8484.10.10	1	- - Identifiable for use solely or principally in motor vehicles of Chapter 87 (excluding those of subheadings 8701.10 and 8701.90)	kg	10%	10%	free
84.84	8484.90.10	8	- - Identifiable for use solely or principally in motor vehicles of Chapter 87 (excluding those of subheadings 8701.10 and 8701.90)	kg	10%	10%	free
84.85	8485.10	8	- Ships' or boats' propellers and blades therefor	kg	free	free	free
85.03	8503.00		Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02:				
85.05			Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads:				
85.10	8510.30	1	- Hair-removing appliances	u	free	free	free
85.12			Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:				
85.13			Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos) (excluding lighting equipment of heading 85.12):				
85.14	8514.40	0	- Other equipment for the heat treatment of materials by induction or dielectric loss	u	free	free	free
85.16			Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors (excluding those of heading 85.45):				
85.19			Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:				
85.22			Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21:				
85.27			Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:				
85.28	8528.1		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:				
85.29			Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28:				
85.30			Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (excluding those of heading 86.08):				
85.31			Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms) (excluding those of heading 85.12 or 85.30):				
85.36			Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1 000 V:				

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
85.37			Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus (excluding switching apparatus of heading 85.17):				
85.37	8537.10.30	5	- - Equipped with apparatus of subheading 8536.20.15 or 8536.50.50	kg	15%	15%	free
85.38			Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37:				
85.38	8538.10	7	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	kg	free	free	free
85.40			Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas-filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes):				
85.40	8540.81	9	- - Receiver or amplifier valves and tubes	u	free	free	free
85.41			Diodes, transistors and similar semi-conductor devices; photosensitive semiconductor devices, including photo-voltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals:				
85.41	8541.40	8	- Photosensitive semiconductor devices, including photo-voltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	u	free	free	free
85.41	8541.50	2	- Other semiconductor devices	u	free	free	free
85.42			Electronic integrated circuits and microassemblies:				
85.42	8542.70	5	- Electronic microassemblies	u	free	free	free
85.43	8543.11	8	- - Ion implanters for doping semiconductor materials	u	free	free	free
85.47			Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly (excluding insulators of heading 85.46); electrical conduit tubing and joints therefor, of base metal lined with insulating material:				
85.48			Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter:				
86.03			Self-propelled railway or tramway coaches, vans and trucks (excluding those of heading 86.04):				
86.05	8605.00	5	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04)	u	free	free	free
86.06	8606.20	8	- Insulated or refrigerated vans and wagons (excluding those of subheading 8606.10)	u	free	free	free
86.06	8606.30	2	- Self-discharging vans and wagons (excluding those of subheading 8606.10 or 8606.20)	u	free	free	free
87.01			Tractors (excluding tractors of heading 87.09):				
87.03			Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:				

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
87.05			Special purpose motor vehicles (excluding those principally designed for the transport of persons or goods) (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):				
87.06	8706.00		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:				
87.07			Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05:				
87.08			Parts and accessories of the motor vehicles of headings 87.01 to 87.05:				
87.14			Parts and accessories of vehicles of headings 87.11 to 87.13:				
88.03			Parts of goods of heading 88.01 or 88.02:				
90.01			Optical fibres and optical fibre bundles; optical fibre cables (excluding those of heading 85.44); sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted (excluding such elements of glass not optically worked):				
90.06			Photographic (excluding cinematographic) cameras; photographic flashlight apparatus and flashbulbs (excluding discharge lamps of heading 85.39):				
90.06	9006.51	5	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	u	free	free	free
90.09	9009.1		- Electrostatic photocopying apparatus:				
90.10			Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens:				
90.26			Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters) (excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32):				
90.29			Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers (excluding those of heading 90.14 or 90.15); stroboscopes:				
90.30			Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities (excluding meters of heading 90.28); instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations:				
90.30	9030.40	0	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	free	free	free
90.30	9030.82	1	- - For measuring or checking semiconductor wafers or devices	u	free	free	free
90.31	9031.41	0	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	u	free	free	free
91.02			Wrist-watches, pocket-watches and other watches, including stop-watches (excluding those of heading 91.01):				
91.03			Clocks with watch movements (excluding clocks of heading 91.04):				
92.09	9209.92	4	- - Parts and accessories for the musical instruments of heading 92.02	kg	free	free	free
92.09	9209.93	0	- - Parts and accessories for the musical instruments of heading 92.03	kg	free	free	free
92.09	9209.94	7	- - Parts and accessories for the musical instruments of heading 92.07	kg	free	free	free

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
93.01	9301.20	2	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	15%	15%	free
93.02	9302.00	7	Revolvers and pistols (excluding those of heading 93.03 or 93.04)	u	15%	15%	free
93.04	9304.00		Other arms (for example, spring, air or gas guns and pistols, truncheons) (excluding those of heading 93.07):				
93.05			Parts and accessories of articles of headings 93.01 to 93.04:				
93.05	9305.2		- Of shotguns or rifles of heading 93.03:				
94.02			Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles:				
94.02	9402.10	3	- Dentists', barbers' or similar chairs and parts thereof	kg	free	free	free
94.05			Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included:				
94.05	9405.60	7	- Illuminated signs, illuminated name-plates and the like	kg	20%	16%	free
95.01	9501.00	7	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	kg	20%	20%	free
95.03	9503.20	3	- Reduced-size ("scale") model assembly kits, whether or not working models (excluding those of heading 9503.10)	kg	free	free	free
95.07			Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (excluding those of heading 92.08 or 97.05) and similar hunting or shooting requisites:				
95.08	9508.00		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres:				
96.02	9602.00	2	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (excluding gelatin of heading 35.03) and articles of unhardened gelatin	kg	free	free	free
96.03	9603.30		- Artists' brushes, writing brushes and similar brushes for the application of cosmetics:				
96.03	9603.40	4	- Paint, distemper, varnish or similar brushes (excluding brushes of subheading 9603.30); paint pads and rollers	u	15%	15%	free
96.08			Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles (excluding those of heading 96.09):				
96.09			Pencils (excluding pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:				
96.15			Combs, hair-slides and the like; hair pins, curling pins, curling grips, hair-curlers and the like (excluding those of heading 85.16), and parts thereof:				
96.18	9618.00	7	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	kg	free	free	free

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
97.01			Paintings, drawings and pastels, executed entirely by hand (excluding drawings of heading 49.06 and excluding hand-painted or hand-decorated manufactured articles); collages and similar decorative plaques:				
97.04	9704.00	1	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like, used or unused (excluding those of heading 49.07)	kg	free	free	free
97.05	9705.00	5	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	kg	free	free	free
98.01	9801.00.10	0	- For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg	kg	28%	28%	28%
98.01	9801.00.15	0	- For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg	kg	28%	28%	28%
98.01	9801.00.20	7	- For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg	kg	28%	28%	28%
98.01	9801.00.25	8	- For motor vehicles for the transport of ten or more persons, including the driver of heading 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading 8702.10.10)	kg	28%	28%	28%
98.01	9801.00.30	4	- For motor cars (including station wagons) of heading 87.03	kg	28%	28%	28%
98.01	9801.00.40	1	- For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	28%	28%	28%
98.01	9801.00.45	2	- For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg and of a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	28%	28%	28%
98.01	9801.00.50	9	- For chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	28%	28%	28%
98.01	9801.00.55	8	- For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	28%	28%	28%