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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 30th June, 1975

The following Act of Parliament received the assent of the President on the 28th June, 1975, and is hereby published for general information:—

ACT NO. I OF 1975

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1975, and to amend certain laws

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1975, and to amend certain laws for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

1. **Short title and extent.**—(1) This Act may be called the Finance Act, 1975.

(2) It extends to the whole of Pakistan.

2. **Amendment of Act XI of 1922.**—The following amendments shall be made in the Income-tax Act, 1922 (XI of 1922), namely :—

(1) In section 4,—

(a) in sub-section (1), after *Explanation 6*, the following further *Explanation* shall be added, namely :—

“*Explanation 7.*—Any income derived by an assessee in any previous year from business, profession or vocation which has been or was discontinued at any time during or before the commencement of the said previous year shall be deemed to be income

(111)

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so chargeable as if the business, profession or vocation had been carried on by him in the said previous year.”;

(b) in sub section (3),—

(i) in clause (xiii),—

- (a) after the words “under a contract of service approved”, the commas and the words “, on an application made,” shall be inserted;
- (b) for the words “by an undertaking” the words and commas “in an approved undertaking or by any other undertaking and, in either case, such undertaking” shall be substituted;
- (c) in the proviso, in clause (ii), for the words “setting up or commencement of the undertaking” the words “commencement of commercial production” shall be substituted; and
- (d) the existing “Explanation” shall be numbered as “Explanation 1” and, after “Explanation 1” as so numbered, the following further Explanation shall be added, namely:—

“Explanation 2.—As used in this clause, the expression “approved undertaking” means an undertaking approved by the Central Board of Revenue for the purposes of this clause and set up by a company formed and registered under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of a law within the legislative competence of Parliament, provided the share-capital of such company or body corporate, as the case may be, is owned (wholly or in part) by the Federal Government and the management of its affairs is controlled, directly or indirectly, by the Federal Government and it is approved by the Central Board of Revenue for the purposes of this clause.”;

(ii) in clause (xvii),—

- (a) for the word, brackets and figure “clause (xv)” the word, brackets and figure “clause (xviii)” shall be substituted;
- (b) after the words “any income”, the words and commas “, not exceeding five thousand rupees,” shall be omitted; and
- (c) the proviso shall be omitted;

(iii) in clause (xviii),—

- (a) the words and commas “, not exceeding five thousand rupees,” shall be omitted; and
- (b) in the proviso, the words, brackets and figure “clause (xv) and” shall be omitted;

(iv) after clause (xix), the following new clause shall be added, namely:—

“(xx) any income derived by an assessee after the thirtieth day of June, 1975, and before the first day of July, 1980, from poultry farming, dairy farming, fish catching and cattle or sheep breeding.”;

(2) in section 10,—

- (a) in sub-section (2), in clause (va), in the *Explanation*, in paragraph (2), for the figure "1975" the figure "1980" shall be substituted;
- (b) sub-section (3BB) shall be omitted;
- (c) in sub-section (4), in clause (d), after "*Explanation 2*", the following further *Explanation* shall be added, namely :—

"*Explanation 3*.—The expression "perquisites or other benefits", as used in this clause, does not include employer's contribution to a recognised provident fund.";

(3) in section 15, in sub-section (3),—

- (a) after the word, figure and letters "section 15CC", the comma, word, figure and letters ", section 15CCC" shall be inserted; and
- (b) after the proviso, the following further proviso shall be added, namely :—

"Provided further that, where an assessee has made any investment which is exempt under this section or section 15CCC, this sub-section shall have effect as if for the words "twenty thousand" the words "thirty thousand" were substituted so, however, that the aggregate of the sums exempted under the provisions specified in this sub-section (other than this section and section 15CCC) shall not exceed twenty thousand rupees.";

(4) in section 15B,—

- (a) in sub-section (2), for the words, figures, brackets and commas "between the 15th day of August, 1947 and the 31st day of March, 1948 (both dates inclusive), and which employs more than fifty persons in Pakistan and involves the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency" the words, figures, brackets and commas "(excluding Talukas of Karachi and Hyderabad and the Tehsils of Lyallpur and Lahore and such adjoining areas of Lahore Tehsil as may be notified in this behalf by the Federal Government) or of Azad Kashmir (hereinafter referred to as "the said territories") by a company formed and registered under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of a law within the legislative competence of Parliament and which has commenced commercial production at any time between the first day of July, 1975, and the thirtieth day of June, 1981 (both dates inclusive) and which employs in the said territories (a) ten or more persons and involves the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency, or (b) twenty or more persons and does not involve the use of electrical energy or any other form of energy which is mechanically transmitted" shall be substituted and the proviso shall be omitted;
- (b) in sub-section (3), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

"Provided that if the said industrial undertaking has been set up in the Province of Baluchistan, the Tribal Areas, the Northern

Areas or Azad Kashmir, this sub-section shall have effect as if for the words "five per cent" the words "ten per cent" were substituted ;

(c) for sub-section (5) the following shall be substituted, namely :—

"(5) Nothing contained in this section shall be deemed to exempt from tax any dividend paid, credited or distributed or deemed to have been paid, credited or distributed by a company to its shareholders out of profits or gains exempt from tax under this section." ;

(d) sub-section (6) shall be omitted ; and

(e) in sub-section (7), for the words "is set up or commenced and for four assessments immediately succeeding" the words, commas and figures "has commenced commercial production and for the assessment year or years immediately succeeding so, however, that no exemption under this section shall be allowed in respect of any income accruing or arising after the thirtieth day of June, 1981" shall be substituted ;

(5) after section 15CC, the following new section shall be inserted, namely :—

"15CCC. *Exemption of investments in shares of approved industrial companies.*—Subject to the provisions of sub-section (3) of section 15, the tax shall not be payable by an assessee on such portion of his total income as does not exceed ten thousand rupees and is invested by him on or after the first day of July, 1975, in the acquisition of any shares of an approved company.

Explanation.—As used in this section, "approved company" means—

- (a) any investment company ;
- (b) any holding company ; or
- (c) any company engaged in an industrial undertaking,

which is formed and registered under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of a law within the legislative competence of Parliament, provided the share-capital of such company or body corporate, as the case may be, is owned (wholly or in part) by the Federal Government and the management of its affairs is controlled, directly or indirectly, by the Federal Government and it is approved by the Central Board of Revenue for the purposes of this clause." ;

(6) in section 15FF, in sub-section (6), after clause (c), the following *Explanation* shall be added, namely :—

"*Explanation.*—As used in this clause, the expression "industrial undertaking" includes an expansion of an industrial undertaking if such expansion constitutes (i) an identifiable industrial unit for production of any goods or class of goods or (ii) a similar unit for the carrying on of an identifiable industrial process." ;

(7) after section 15H, the following new section shall be added, namely :—

"15HH. *Family allowance.*—The tax shall not be payable on so much of the total income of an assessee being a married person having one

or more than one child wholly dependent on him as does not exceed the following limits, namely :—

- (a) where the total income of the assessee Rs. 750 per child or does not exceed Rs. 50,000. Rs. 1,500, whichever is the less ; and
- (b) in other cases. Nil.

(8) in section 18, for sub-section (3BB) the following shall be substituted, namely :—

“(3BB) Any person responsible for making any payment in full or in part (including a payment by way of an advance) to any person (hereinafter referred to as “the recipient”), on account of the supply of goods or execution of a contract or for services rendered to, or with, the Federal Government, a Provincial Government, or a local authority or a statutory body or corporation or a foreign contractor or consultant or consortium shall deduct on account of the tax payable by him, where the total value of such goods supplied, contract executed or service rendered exceeds fifty thousand rupees, an amount equal to three per cent of the said payment ; and all such deductions or collections shall be deemed to be payments of tax made by the assessee and shall be given credit for in his assessments :

Provided that the Commissioner may, on an application made by any recipient and after making such enquiry as he considers necessary, allow by an order in writing, any person responsible for making such payment not to deduct any tax from any payment or payments made to such recipient ; and where such order is made, the person responsible for making any payment until such order is cancelled, shall make such payment without deduction of tax under this section :

Provided further that nothing in this sub-section shall apply to any class of persons receiving such payments specified in this behalf by the Central Board of Revenue by notification in the official Gazette.

Explanation.—The expression “payment”, as used in this sub-section, does not include payment made on account of the refund of any security deposit.” ;

(9) in section 28, in sub-section (1A), in the *Explanation*, the words, brackets, figures, letters and commas “any act of omission or commission necessitating the application of the provisions of sub-sections (2A), (2B), (2C), (2D), (2E) and (2F) of section 4” shall be omitted ;

(10) in section 33, in sub-section (1), the proviso shall be omitted ; and

(11) in section 53, in sub-section (2), the comma and the words, brackets, figures and letter “, except in a case where a penalty has been imposed under sub-section (1A) of section 28” shall be omitted.

3. Income-tax and Super-tax.—(1) Subject to the provisions of sub-sections (2), (3), (4) and (5), in making any assessment for the year beginning on the first day of July, 1975,—

- (a) income-tax shall be charged at the rates specified in Part I of the First Schedule ; and

- (b) the rates of super-tax shall, for the purposes of section 55 of the Income-tax Act, 1922 (XI of 1922), be those specified in Part II of the First Schedule.

(2) In making any assessment for the year beginning on the first day of July, 1975, where the total income of a company includes any profits and gains from life insurance business, super-tax payable by the company shall be reduced by an amount equal to 12.5 per cent of that part of its total income which consists of such inclusion.

(3) In making any assessment for the year beginning on the first day of July, 1975, where the assessee is a cooperative society, the tax shall be payable at the rates specified in paragraph A of Part I, or paragraph D of Part I and paragraph A of Part II of the First Schedule as if the assessee were a company to which the proviso to paragraph A of said Part II applied, whichever treatment is more beneficial to the assessee.

(4) (a) In making any assessment for the year beginning on the first day of July, 1975, where the total income of an assessee, not being a company to which the proviso to paragraph A of Part II of the First Schedule does not apply, includes any profits and gains derived from the export of goods out of Pakistan, income-tax and super-tax, if any payable by him in respect of such profits and gains shall, subject to the provisions of clauses (c) and (d), be reduced by an amount computed in the manner specified hereunder :—

- (i) Where the goods exported abroad had not been manufactured by the assessee who exported them : 15 per cent of the income-tax and super-tax, if any, attributable to export sales.

- (a) and where the export sales during the relevant year exceed the export sales of the preceding year. *plus* an additional 1 per cent for every increase of 10 per cent in export sales over those of the preceding year, subject to an overall maximum of 25 per cent.

- (b) and where the export sales during the relevant year do not exceed the export sales of the preceding year. *minus* 1 per cent for every decrease of 10 per cent in export sales over those of the preceding year, subject to an overall minimum of 10 per cent.

- (ii) Where the goods exported had been manufactured by the assessee who had exported them :—

- (a) Where the export sales do not exceed 10 per cent of the total sales. *Nil.*

- (b) Where the export sales exceed 10 per cent but do not exceed 20 per cent of the total sales. 15 per cent of the income-tax and super-tax, if any, attributable to export sales.

- (c) Where the export sales exceed 20 per cent but do not exceed 30 per cent of the total sales. 20 per cent of the income-tax and super-tax, if any, attributable to export sales.

- (d) Where the export sales exceed 30 per cent of the total sales. 25 per cent of the income-tax and super-tax, if any, attributable to export sales.

Provided that in the case of a registered firm super-tax payable by it under paragraph C of Part II of the First Schedule shall be reduced under this clause by an amount calculated on the basis of the income-tax payable on its total income under paragraph A of Part I had it been the total income of an un-registered firm.

(b) In making any assessment for the year beginning on or after the first day of July, 1976, where the total income of an assessee includes any profits or gains derived from the export out of Pakistan of goods manufactured by him, income-tax and super-tax, if any, payable by him in respect of such profits and gains shall, subject to the provisions of clauses (c) and (d) be reduced by an amount equal to 25 per cent of tax attributable to income from the export of such goods made on or after the first day of July, 1975.

(c) Nothing contained in clauses (a) and (b) shall apply in respect of the following goods or class of goods, namely :—

(i) raw cotton ;

(ii) such other goods as may be notified by the Central Board of Revenue from time to time.

(d) The Central Board of Revenue may make rules providing for the computation of profits and the tax attributable to export sales and for such other matters as may be necessary to give effect to the provisions of this sub-section.

(5) In cases to which section 17 of the said Act applies, the tax chargeable shall be determined as provided in that section, but with reference to the rates referred to in sub-section (1).

(6) For the purposes of making deduction of tax under section 18, of the said Act, the rates specified in Part I and Part II of the First Schedule shall apply as respects the year beginning on the first day of July, 1975, and ending on the thirtieth day of June, 1976.

(7) For the purposes of this section and of the rates of tax imposed thereby, the expression "total income" means total income as determined for the purposes of income tax or super-tax, as the case may be, in accordance with the provisions of the said Act ; and the expression "public company" means a company—

(i) in which not less than fifty per cent of the shares are held by the Government ; or

(ii) whose shares were the subject of dealings in a registered stock exchange in Pakistan at any time during the previous year and remained listed on the stock exchange till the close of that year.

4. Surcharge under Act XI of 1922.—Surcharge under the Income-tax Act, 1922 (XI of 1922), shall be charged in respect of any assessment for the year beginning on the first day of July, 1975 at the rates specified in Part III of the First Schedule.

5. Amendment of Act XV of 1963.—The following amendments shall be made in the Wealth Tax Act, 1963 (XV of 1963), namely :—

- (1) in section 2, in clause (e), in sub-clause (iii), for the word “where” the words, brackets and commas “or one such house owned but not occupied by the assessee (if he does not own any other house) and, in either case,” shall be substituted ; and
- (2) in the Schedule, in paragraph (1), in sub-paragraph (i), after the word “residence”, the words and brackets “or a person owning (but not occupying) not more than one house” shall be inserted.

6. Amendment of Act III of 1951.—The following amendments shall be made in the Sales Tax Act, 1951 (III of 1951), namely :—

- (1) in section 10, after sub-section (6), the following sub-section shall be added, namely :—

“(7) No assessment under this section shall be made after the expiration of three years from the end of the year in which the sales were made.

Explanation.—This sub-section shall have effect in respect of assessments made on or after the first day of July, 1976.”; and

- (2) in section 28, for sub-section (1) the following sub-section shall be substituted on and from the first day of July, 1976, namely :—

“(1) If for any reason in any year tax has escaped assessment or has been underassessed or assessed at a rate lower than that provided under this Act, or excessive relief or refund has been allowed, the Sales Tax Officer may,—

- (a) where a return for the relevant quarter, quarters or year has not been filed, serve a notice at any time on the assessee and after making such enquiry as he considers necessary make the assessment at any time within two years from the end of the year in which such notice was served ; and
- (b) in other cases, serve a notice at any time within three years from the end of the year in which the assessment was first made or excessive relief was allowed or the order for refund was first passed, and after making such enquiry as he considers necessary re-assess, at any time within two years from the end of the year in which such notice is served, the tax payable, or relief or refund allowed,

and the provisions of sub-sections (2), (3), (4), (5) and (6) of section 10 shall, so far as may be, apply accordingly.”.

7. Amendment of Act IV of 1969.—The following amendments shall be made in the Customs Act, 1969 (IV of 1969), hereinafter referred to as the said Act, namely :—

In the said Act—

- (1) for section 18, the following shall be substituted, namely :—

“18. (1) Except as hereinafter provided, customs-duties shall be levied at such rates as are prescribed in the First Schedule and the Second Schedule or under any other law for the time being in force on—

- (a) goods imported into or exported from Pakistan ;

- (b) goods brought from any foreign country to any customs-station, and without payment of duty, there transhipped or transported for, or thence carried to, and imported at any other customs-station ; and
 - (c) goods brought in bond from one customs-station to another.
- (2) The Federal Government may, by notification in the Official Gazette, levy, subject to such conditions, limitations or restrictions as it may deem fit to impose, a regulatory duty on all or any of the articles specified in the First Schedule at a rate not exceeding fifty per cent of the rate, if any, specified therein read with any notification issued under sub-section (1) of section 2 or sub-section (1) of section 3 of the Protective Duties Act, 1950 (LXI of 1950), or at a rate not exceeding hundred per cent of the value of such articles, as determined under section 25 and may, by a like notification, levy a regulatory duty on all or any of the articles exported from Pakistan,—
- (i) in the case of articles enumerated in the Second Schedule at a rate not exceeding thirty per cent of the rate specified in the Second Schedule or of the amount which would represent the value of such articles as determined under section 25 ; and
 - (ii) in the case of articles not enumerated in the Second Schedule, at a rate not exceeding thirty per cent of the amount which represents the value of such articles as determined under section 25.
- (3) The regulatory duty levied under sub-section (2) shall be in addition to any duty imposed under sub-section (1) or under any other law for the time being in force.
- (4) Any notification issued under sub-section (2) shall, if not earlier rescinded, stand rescinded on the expiry of the financial year in which it was issued ” ;
- (2) in section 22, for the words and commas “ provided if such goods have been imported within two years of their exportation (or within such further period, not exceeding three years as the Collector may allow in any case) and have continued to be the property of the persons by whom or on whose account they were exported and have not undergone any processing since their exportation ” the following shall be substituted, namely :—
- “ provided if such goods have been imported within one year of their exportation and have been consigned to the person in whose account they were exported and have not undergone any processing since their exportation ” ;

- (3) in section 195, for sub-section (1) the following shall be substituted, namely :—

“(1) The Board or the Collector of Customs, within his jurisdiction, may call for and examine the records of any proceedings under this Act for the purpose of satisfying itself or, as the case may be, himself as to the legality or propriety of any decision or order passed therein by a subordinate officer and may pass such order as it or he may think fit :

Provided that no order confiscating goods of greater value, or enhancing any fine in lieu of confiscation, or imposing or enhancing any penalty, or requiring payment of any duty not levied or short-levied shall be passed unless the person affected thereby has been given an opportunity of showing cause against it and of being heard in person or through a counsel or other person duly authorised by him.” ;

- (4) in section 196, for the words and figures “by an officer of customs or the Board, or an order passed under section 195 by the Board confiscating goods of greater value or enhancing any fine in lieu of confiscation or imposing or enhancing any penalty or requiring payment of any duty not levied or short-levied” the commas and figures “, 194 or 195” shall be substituted ;
- (5) in section 219, for the words “First Schedule” the words “Third Schedule” shall be substituted ;
- (6) in section 220, for the words “Second Schedule” the words “Fourth Schedule” shall be substituted ;
- (7) after section 222, the following new sections shall be added, namely :—

“223. *Officers of Customs to follow Board's Orders, etc.*—All officers of customs and other persons employed in the execution of this Act shall observe and follow the orders, instructions and directions of the Board :

Provided that no such orders, instructions or directions shall be given so as to interfere with the discretion of the appropriate officers of customs in the exercise of their quasi-judicial functions.

224. *Extension of time limit.*—The Federal Government, the Board or the appropriate officer of customs, may, upon being approached by an aggrieved party if satisfied that the delay was beyond the control of the applicant and that by granting such extension, there is a possibility of some loss or hardship to the applicant being mitigated or prevented, extend the time limit laid down in any section.” ;

- (8) before Third Schedule, renumbered as aforesaid, the following new Schedules shall be inserted, namely :—

THE FIRST SCHEDULE

(See Section 18)

IMPORT TARIFF

RULES FOR THE INTERPRETATION OF THE FIRST SCHEDULE OF IMPORT CUSTOMS DUTIES.

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only ; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as imported, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), imported unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.

3. When for any reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows :

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description.

(b) Mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to 3(a) shall be classified as if they consisted of the material or component which gives the goods their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which involves the highest rate of duty.

4. Goods not falling within any heading of the Nomenclature shall be classified under the heading appropriate to the goods to which they are most akin.

SECTION I
LIVE ANIMALS; ANIMAL PRODUCTS
CHAPTER 1
LIVE ANIMALS

NOTES

1. This Chapter covers all live animals except:

- (a) Fish, crustaceans and molluscs, of headings Nos. 03.01 and 03.03;
- (b) Microbial cultures and other products of heading No. 30.02; and
- (c) Animals of heading No. 97.08.

2. Any reference in this Chapter to a particular genus or species, except where the context otherwise requires, includes a reference to the young of that genus or species.

Heading No.	Name of article	Rate of duty
1	2	3
01.01	Live horses, asses, mules and hinnies	Free
01.02	Live animals of the bovine species	25% <i>ad val.</i>
01.03	Live swine	25% <i>ad val.</i>
01.04	Live sheep and goats	25% <i>ad val.</i>
01.05	Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls	Free
01.06	Other live animals	25% <i>ad val.</i>

CHAPTER 2
MEAT AND EDIBLE MEAT OFFALS

NOTE

This Chapter does not cover:

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

Heading No.	Name of article	Rate of duty
1	2	3
02.01	Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03, or 01.04, fresh, chilled or frozen:	
	A. Meat of bovine animals	125% <i>ad val.</i>
	B. Meat of sheep and goats	125% <i>ad val.</i>
	C. Meat of swine	125% <i>ad val.</i>
	D. Meat of horses, asses, mules and hinnies	125% <i>ad val.</i>
	E. Offals	125% <i>ad val.</i>

1	2	3
02.02	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen	125 % <i>ad val.</i>
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine	125 % <i>ad val.</i>
02.04	Other meat and edible meat offals, fresh, chilled or frozen	125 % <i>ad val.</i>
02.05	Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked	125 % <i>ad val.</i>
02.06	Meat and edible meat offals (except poultry liver), salted, in brine dried or smoked :	
	A. Bacon, ham and other pig meat	125 % <i>ad val.</i>
	B. Other	125 % <i>ad val.</i>

CHAPTER 3

FISH, CRUSTACEANS AND MOLLUSCS

NOTE

This chapter does not cover :

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

Heading No.	Name of article	Rate of duty
1	2	3
03.01	Fish, fresh (live or dead), chilled or frozen :	
	A. Aquarium fish	<i>Free.</i>
	B. Fish caught on high seas outside the territorial waters of Pakistan and directly imported into Pakistan provided that the vessel employed in catching fish is registered in Pakistan or the vessel is chartered by a Pakistan national or by a company incorporated in Pakistan	<i>Free.</i>
	C. Other	125 % <i>ad val.</i>
03.02	Fish, dried, salted or in brine ; smoked fish, whether or not cooked before or during the smoking process :	
	A. Fish, salted, dried, if imported at the port of Gwadar	<i>Free.</i>
	B. Fish caught on high seas outside the territorial waters of Pakistan and directly imported into Pakistan provided that the vessel employed in catching fish is registered in Pakistan or the vessel is chartered by a Pakistan national or by a company incorporated in Pakistan	<i>Free.</i>
	C. Other	125 % <i>ad val.</i>
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried ; crustaceans, in shell, simply boiled in water	125 % <i>ad val.</i>

CHAPTER 4**DAIRY PRODUCE ; BIRDS' EGGS ; NATURAL HONEY ; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED****NOTES**

1. The expression "milk" means full cream or skimmed milk, buttermilk, whey, kephir, yoghourt and similar fermented milk.

2. Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning of heading No. 04.02. However, milk and cream are not regarded as so preserved merely by reason of being pasteurised, sterilised or peptonised, if they are not put up in hermetically sealed cans.

Heading No.	Name of article	Rate of duty
1	2	3
04.01	Milk and cream, fresh, not concentrated or sweetened	25% <i>ad val.</i>
04.02	Milk and cream, preserved, concentrated or sweetened :	
	A. In liquid or semi-solid form	25% <i>ad val.</i>
	B. In solid form, such as block or powder	25% <i>ad val.</i>
04.03	Butter	40% <i>ad val.</i>
04.04	Cheese and curd	50% <i>ad val.</i>
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not	25% <i>ad val.</i>
04.06	Natural honey	50% <i>ad val.</i>
04.07	Edible products of animal origin, not elsewhere specified or included ..	50% <i>ad val.</i>

CHAPTER 5**PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED****NOTES**

1. This Chapter does not cover :

- Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood liquid or dried) ;
- Hides or skins (including furskins) other than goods falling within heading No. 05.05, 05.06 or 05.07 (Chapter 41 or 43) ;
- Animal textile materials, other than horsehair and horsehair waste (Section XI) ; or
- Prepared knots or tufts for broom or brush making (heading No. 96.03).

2. For the purposes of heading No. 05.01 the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout this Nomenclature elephant, mammoth, mastodon, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as ivory.

4. Throughout the Nomenclature the expression "horsehair" means hair of the manes and tails of equine or bovine animals.

Heading No.	Name of article	Rate of duty
1	2	3
05.01	Human hair, unworked, whether or not washed or scoured ; waste of human hair	50% <i>ad val.</i>
05.02	Pigs', Hogs' and boars' bristles or hair ; badger hair and other brush making hair ; waste of such bristles and hair	50% <i>ad val.</i>
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material	50% <i>ad val.</i>
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof	50% <i>ad val.</i>
05.05	Fish waste	50% <i>ad val.</i>
05.06	Sinews and tendons ; parings and similar waste, of raw hides or skins ..	50% <i>ad val.</i>
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation ; powder and waste of feathers or parts of feathers	50% <i>ad val.</i>
05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	50% <i>ad val.</i>
05.09	Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products ; whalebone and the like unworked or simply prepared but not cut to shape, and hair and waste of these products ..	50% <i>ad val.</i>
05.10	Ivory, unworked or simply prepared but not cut to shape ; powder and waste of ivory	50% <i>ad val.</i>
05.11	Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape ; claws and waste of tortoise-shell	50% <i>ad val.</i>
05.12	Coral and similar substances, unworked or simply prepared but not otherwise worked ; shells, unworked or simply prepared but not cut to shape ; powder and waste of shells	50% <i>ad val.</i>
05.13	Natural sponges	50% <i>ad val.</i>
05.14	Ambergris, castoreum, civet and musk ; cantharides ; bile, whether or not dried ; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	50% <i>ad val.</i>
05.15	Animal products not elsewhere specified or included ; dead animals of Chapter 1 or Chapter 3, unfit for human consumption — —	Free

SECTION II

VEGETABLE PRODUCTS

CHAPTER 6

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

NOTES

1. This Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use ; nevertheless it does not include potatoes, onions, shallots, garlic and other products of Chapter 7.

2. Any reference in heading No. 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.

Heading No.	Name of article	Rate of duty
1	2	3
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower	25% <i>ad val.</i>
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips	25% <i>ad val.</i>
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	25% <i>ad val.</i>
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared ..	25% <i>ad val.</i>

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

NOTE

In headings Nos. 07.01, 07.02 and 07.03, the word "vegetables" is to be taken to include edible mushrooms, truffles, olives, capers, tomatoes, potatoes, salad beetroot, cucumbers gherkins, marrows, pumpkins, aubergines, sweet peppers, fennel, parsley, chervil, tarragon, cress, sweet marjoram (*Majorana hortensis* or *Origanum majorana*), horse-radish and garlic.

Heading No. 07.04 covers all dried, dehydrated or evaporated vegetables of the kinds falling within headings Nos. 07.01 to 07.03, other than :

- (a) Dried leguminous vegetables, shelled (heading No. 07.05);
- (b) Ground sweet peppers (heading No. 09.04);
- (c) Flours of the dried leguminous vegetables of heading No. 07.05 (heading No. 11.03);
- (d) Flour, meal and flakes of potato (heading No. 11.05).

Heading No.	Name of article	Rate of duty
1	2	3
07.01	Vegetables, fresh or chilled :	
	A. Potatoes	75% <i>ad val.</i>
	B. Tomatoes	75% <i>ad val.</i>
	C. Seed potatoes, if imported direct by the Ministry of Food and Agriculture, Government of Pakistan, the Department of Agriculture, of a Provincial Government, the Agricultural Development Corporation or under certificate from an officer authorised in this behalf by any of the Provincial Government or by any of the Agricultural Development Corporation to the effect that the potatoes so imported are meant to be used as seed for sowing ..	Free.
	D. Other	75% <i>ad val.</i>
07.02	Vegetables (whether or not cooked), preserved by freezing	75% <i>ad val.</i>
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption	75% <i>ad val.</i>
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	75% <i>ad val.</i>
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split :	
	A. Dried leguminous vegetable seeds ; pulses, shelled, whether or not skinned or split	Free.
	B. Other	75% <i>ad val.</i>
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced ; sago pith	37½% <i>ad val.</i>

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF MELONS OR CITRUS FRUITS

NOTES

1. This Chapter does not cover inedible nuts or fruits.

2. The word "fresh" is to be taken to extend to goods which have been chilled.

Heading No.	Name of article	Rate of duty
1	2	3
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not :	
	A. Bananas, fresh	62-1/2 % ad val.
	B. Coconuts, Brazil nuts and cashew nuts, fresh or dried ..	62-1/2 % ad val.
	C. Other fresh fruit	62-1/2 % ad val.
	D. Other dried fruit	62-1/2 % ad val.
08.02	Citrus fruit, fresh or dried :	
	A. Oranges, tangerines, mandarines and clementines ..	62-1/2 % ad val.
	B. Other	62-1/2 % ad val.
08.03	Figs, fresh or dried :	
	A. Fresh	62-1/2 % ad val.
	B. Dried	62-1/2 % ad val.
08.04	Grapes, fresh or dried :	
	A. Fresh	62-1/2 % ad val.
	B. Dried :	
	(i) Currants	Rs. 2.50 per cwt.
	(ii) Other	62-1/2 % ad val.
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not :	
	A. Betel nuts	Rs. 5 per lb. + 25 % ad val.
	B. Other	62-1/2 % ad val.
08.06	Apples, pears and quinces, fresh :	
	A. Apples	62-1/2 % ad val.
	B. Pears and quinces	62-1/2 % ad val.
08.07	Stone fruit, fresh	62-1/2 % ad val.
08.08	Berries, fresh	62-1/2 % ad val.
08.09	Other fruit, fresh	62-1/2 % ad val.
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	62-1/2 % ad val.
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	62-1/2 % ad val.
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05	62-1/2 % ad val.
08.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solution. 62-1/2 % ad val.	

CHAPTER 9

COFFEE, TEA, MATE AND SPICES

NOTES

1. Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows :

- (a) Mixtures of two or more of the products falling within the same headings are to be classified in that heading ;
- (b) Mixtures of two or more of the products falling within different headings are to be classified under heading No. 09.10.

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

2. This Chapter does not cover :

- (a) Sweet peppers, unground (Chapter 7) ; or
- (b) Cubeb pepper (*Piper cubeba*) and other products of heading No. 12.07.

Heading No.	Name of article	Rate of duty
1	2	3
09.01	Coffee, whether or not roasted or freed of caffeine ; coffee husks and skins ; coffee substitutes containing coffee in any proportion :	
	A. Coffee and coffee substitutes containing coffee	117-1/2% <i>ad val.</i>
	B. Coffee husks and skins	117-1/2% <i>ad val.</i>
09.02	Tea	65 Paisa per lb.
09.03	Mate	65 Paisa per lb.
09.04	Pepper of the genus " <i>Piper</i> " ; pimento of the genus " <i>Capsicum</i> " or the genus " <i>Pimenta</i> "	50 % <i>ad val.</i>
09.05	Vanilla	50% <i>ad val.</i>
09.06	Cinnamon and cinnamon-tree flowers	50% <i>ad val.</i>
09.07	Cloves (whole fruit, cloves and stems)	50% <i>ad val.</i>
09.08	Nutmeg, mace and cardamoms	50% <i>ad val.</i>
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	50% <i>ad val.</i>
09.10	Thyme, saffron and bay leaves ; other spices	50% <i>ad val.</i>

CHAPTER 10**CEREALS****NOTE**

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

Heading No.	Name of article	Rate of duty
1	2	3
10.01	Wheat and meslin (mixed wheat and rye)	Free.
10.02	Rye	Free.
10.03	Barley	Free.
10.04	Oats	Free.
10.05	Maize	Free.
10.06	Rice :	
	A. In the husk or husked but not further prepared	Free.
	B. Other	Free.
10.07	Buckwheat, millet, canary seed and grain sorghum; other cereals ..	Free.

CHAPTER 11**PRODUCTS OF THE MILLING INDUSTRY ; MALT AND STARCHES ;
GLUTEN ; INULIN****NOTES****1. This Chapter does not cover :**

- (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);
- (b) Flours and meal prepared for use as infant food or for dietetic or culinary purposes of heading No. 19.02 ;
- (c) Corn flakes and other products falling within heading No. 19.05 ;
- (d) Pharmaceutical products (Chapter 30) ; or
- (e) Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06.

2. (A) Products from the milling of the cereals listed in the table below fall within this Chapter if they have, by weight on the dry product :

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column 2 ; and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column 3.

Otherwise, they fall to be classified in heading No. 23.02.

(B) Products falling within this Chapter under the above provisions shall be classified in heading No. 11.01 (cereal flours) if the percentage passing through a silk gauze or man-made textile sieve with the aperture indicated in Column 4 or 5 is not less, by weight, than that shown against the cereal concerned.

Otherwise they fall to be classified in heading No. 11.02.

Cereal	Rate of passage through a sieve with an aperture of			
	315 Microns		500 Microns	
	1	2	3	5
Wheat and rye	45%	2.5%	80%	—
Barley	45%	3%	80%	—
Oats	45%	5%	80%	—
Maize and sorghum	45%	2%	—	90%
Rice	45%	1.6%	80%	—
Buckwheat	45%	4%	80%	—

Heading No.	Name of article	Rate of duty
1	2	3
11.01	Cereal flours :	
	A. Of wheat or of meslin	Free.
	B. Other	Free.
11.02	Cereal groats and cereal meal ; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground :	
	A. Groats and meal of wheat or of meslin	25% <i>ad val.</i>
	B. Cereal groats and meal (other than of wheat or of meslin).	25% <i>ad val.</i>
	C. Other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared); germ of cereals, whole, rolled, flaked or ground;	50% <i>ad val.</i>
11.03	Flours of the leguminous vegetables falling within heading No. 07.05..	50 % <i>ad val.</i>
11.04	Flours of the fruits falling within any heading in Chapter 8	50% <i>ad val.</i>
11.05	Flour, meal and flakes of potato	50% <i>ad val.</i>
11.06	Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06	50% <i>ad val.</i>
11.07	Malt, roasted or not	50% <i>ad val.</i>
11.08	Starches ; inulin	50% <i>ad val.</i>
11.09	Wheat gluten, whether or not dried	50% <i>ad val.</i>

CHAPTER 12

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

NOTES

1. Heading No. 12.01 is to be taken to apply, *inter alia*, to ground-nuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coconuts or other products of heading No. 08.01 or to olives (Chapter 7 or Chapter 20).

2. For the purposes of heading No. 12.03, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines are to be regarded as seeds of a kind used for sowing.

Heading No. 12.03 is, however, to be taken not to apply to the following even if for sowing:

- (a) Leguminous vegetables (Chapter 7);
- (b) Spices and other products of Chapter 9;
- (c) Cereals (Chapter 10); or
- (d) Products falling within heading No. 12.01 or 12.07.

3. Heading No. 12.07 is to be taken to apply, *inter alia*, to the following plants or parts thereof: basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood.

Heading No. 12.07 is, however, to be taken not to apply to:

- (a) Oil seeds and oleaginous fruit (heading No. 12.01);
- (b) Medicaments falling within Chapter 30;
- (c) Perfumery or toilet preparations falling within Chapter 33; or
- (d) Disinfectants, insecticides, fungicides, weed-killers or similar products falling within heading No. 38.11.

Heading No.	Name of article	Rate of duty
1	2	3
12.01	Oilseeds and oleaginous fruit, whole or broken :	
	A. Ground-nuts	25% ad val.
	B. Copra	25% ad val.
	C. Palm nuts and kernels	25% ad val.
	D. Soya beans	25% ad val.
	E. Linseed	25% ad val.
	F. Cotton seeds	25% ad val.
	G. Castor oil seeds	25% ad val.
	H. Other	25% ad val.

1	2	3
12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted (excluding mustard flour)	75% <i>ad val.</i>
12.03	Seeds, fruit and spores, of a kind used for sowing	Free.
12.04	Sugar beet, whole or sliced, fresh, dried or powdered ; sugar cane ..	Free.
12.05	Chicory roots, fresh or dried, whole or cut, unroasted	92-1/2% <i>ad val.</i>
12.06	Hop cones and lupulin	87-1/2 % <i>ad val.</i>
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered :	
	A. Goods of a kind used primarily in perfumery :	
	(i) Agarwood	37-1/2% <i>ad val.</i>
	(ii) Sandal wood imported for religious purposes by a person or institution approved in this behalf by the Supreme Religious Body of the Parsee Community, Karachi	25% <i>ad val.</i>
	(iii) Other	75% <i>ad val.</i>
	B. Goods of a kind used primarily in pharmacy, namely, katki, jibanti, ghandhamatric, mitabish, kakuli, khirkakuli, kur, duralava, kankra-shringi, sailaj, thaikal, kaladana and talishapatra	Free.
	C. Cinchona bark	Free.
	D. Betel leaves	Rs. 20 per lb. + 25% <i>ad val.</i>
	E. Other	37-1/2% <i>ad val.</i>
12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared ; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading ..	62-1/2% <i>ad val.</i>
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	25% <i>ad val.</i>
12.10	Mangolds, swedes, fodder roots ; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products.	25% <i>ad val.</i>

CHAPTER 13

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

NOTE

Heading No. 13.03 is to be taken to apply, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading is to be taken not to apply to :

- Liquorice extract containing more than 10% by weight of sucrose or when put up as confectionery (heading No. 17.04) ;
- Malt extract (heading No. 19.01) ;
- Extracts of coffee, tea or mate (heading No. 21.02) ;

- (d) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Chapter 22);
- (e) Camphor, glycyrrhizin and other products of headings Nos. 29.13 and 29.41;
- (f) Medicaments falling within heading No. 30.03 or blood-grouping reagents (heading No. 30.05);
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.04);
- (h) Essential oils, concretes, absolutes and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05); or
- (ij) Rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).

Heading No.	Name of article	Rate of duty
1	2	3
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning . .	25% <i>ad val.</i>
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams	62-1/2% <i>ad val.</i>
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products:	
A. Opium		Rs. 75 per seer of 80 tolas.
B. Other		62-1/2% <i>ad val.</i>

CHAPTER 14

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

NOTES

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however, prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2. Heading No. 14.01 is to be taken to apply, *inter alia*, to split osier, reeds, bamboos and the like, to rattan cores and to drawn, or split rattans. The heading is to be taken not apply to chipwood (heading No. 44.09).

3. Heading No. 14.02 is to be taken not to apply to wood wool (heading No. 44.12).

4. Heading No. 14.03 is to be taken not to apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

Heading No.	Name of article	Rate of duty
1	2	3
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and line bark)	50% <i>ad val.</i>
14.02	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass)	50% <i>ad val.</i>
14.03	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks	50% <i>ad val.</i>
14.04	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)	50% <i>ad val.</i>
14.05	Vegetable products not elsewhere specified or included :	
	A. Tendu leaves (Biri leaves)	Rs. 2 per lb. + 25% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>

SECTION III

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

CHAPTER 15

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

NOTES

1. This Chapter does not cover :

- (a) Pig fat or poultry fat of heading No. 02.05 ;
- (b) Cocoa butter (fat or oil) (heading No. 18.04) ;
- (c) Greaves (heading No. 23.01) and residues of heading No. 23.04 ;
- (d) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI ; or
- (e) Factice derived from oils (heading No. 40.02).

2. Soapstocks, oil foots and dregs, stearin, wool grease and glycerol residues are to be taken to fall in heading No. 15.17.

Heading No.	Name of article	Rate of duty
1	2	3
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted ..	50% <i>ad val.</i>
15.02	Fats of bovine cattle, sheep or goats, unrendered ; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats ;	
	A. Tallow	12-1/2% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
15.03	Lard stearin, oleostearin and tallow stearin ; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way ..	50% <i>ad val.</i>
15.04	Fats and oils, of fish and marine mammals, whether or not refined ..	50% <i>ad val.</i>
15.05	Wool grease and fatty substances derived therefrom (including lanolin) ..	50% <i>ad val.</i>
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)	50% <i>ad val.</i>
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified :	
	A. Soya bean oil	Free.
	B. Cotton seed oil	Free.
	C. Ground-nut oil	Free.
	D. Olive oil	50% <i>ad val.</i>
	E. Sunflower seed oil	Free.
	F. Rape oil, colza oil and mustard oil	50% <i>ad val.</i>
	G. Linseed oil	50% <i>ad val.</i>
	H. Palm oil	50% <i>ad val.</i>
	K. Coconut (copra) oil	50% <i>ad val.</i>
	L. Palm kernel oil	50% <i>ad val.</i>
	M. Castor oil	50% <i>ad val.</i>
	N. Other	50% <i>ad val.</i>
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified	50% <i>ad val.</i>
15.09	Degras	25% <i>ad val.</i>
15.10	Fatty acids ; acid oils from refining ; fatty alcohols :	
	A. Fatty acids ; acid oils from refining	25% <i>ad val.</i>
	B. Fatty alcohols	25% <i>ad val.</i>
15.11	Glycerol and glycerol lyes	50% <i>ad val.</i>
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared :	
	A. Animal oils and fats :	
	(i) Fish oil and whale oil	Rs. 30 per cwt.
	(ii) Other	50% <i>ad val.</i>
	B. Other :	
	(i) Vegetable ghee	Free.
	(ii) Other	62-1/2% <i>ad val.</i>
15.13	Margarine, imitation lard and other prepared edible fats ..	62-1/2% <i>ad val.</i>
15.14	Spermaceti, crude, pressed or refined, whether or not coloured ..	62-1/2% <i>ad val.</i>
15.15	Beeswax and other insect waxes, whether or not coloured ..	62-1/2% <i>ad val.</i>
15.16	Vegetable waxes, whether or not coloured	62-1/2% <i>ad val.</i>
15.17	Residues resulting from the treatment of fatty substances or animal or vegetable waxes	62-1/2% <i>ad val.</i>

SECTION IV**PREPARED FOODSTUFFS ; BEVERAGES, SPIRITS AND VINEGAR ;
TOBACCO****CHAPTER 16****PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OR MOLLUSCS****NOTE**

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

Heading No.	Name of article	Rate of duty
1	2	3
16.01	Sausages and the like, of meat, meat offal or animal blood	125% <i>ad val.</i>
16.02	Other prepared or preserved meat or meat offal	125% <i>ad val.</i>
16.03	Meat extracts and meat juices ; fish extracts	125% <i>ad val.</i>
16.04	Prepared or preserved fish, including caviar and caviar substitutes	125% <i>ad val.</i>
16.05	Crustaceans and molluscs, prepared or preserved	125% <i>ad val.</i>

CHAPTER 17**SUGARS AND SUGAR CONFECTIONERY****NOTES**

1. This Chapter does not cover :

- Sugar confectionery containing cocoa (heading No. 18.06) ;
- Chemically pure sugars (other than sucrose, glucose and lactose) and other products of heading No. 29.43 ; or
- Medicaments and other products of Chapter 30.

2. Chemically pure sucrose, whatever its origin, is to be classified in heading No. 17.01.

Heading No.	Name of article	Rate of duty
1	2	3
17.01	Beet sugar and cane sugar, solid :	
	A. Not refined	Rs. 7.50 per cwt.
	B. Refined	Rs. 7.50 per cwt.
17.02	Other sugars ; sugar syrups ; artificial honey (whether or not mixed with natural honey) ; caramel :	
	A. Chemically pure glucose	25% <i>ad val.</i>
	B. Other	62-1/2% <i>ad val.</i>
17.03	Molasses, whether or not decolourised	25% <i>ad val.</i>
17.04	Sugar confectionery, not containing cocoa	125% <i>ad val.</i>
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	62-1/2% <i>ad val.</i>

CHAPTER 18**COCOA AND COCOA PREPARATIONS****NOTES**

1. This Chapter does not cover the preparations described in heading No. 19.02, 19.08, 22.02, 22.09 or 30.03 containing cocoa or chocolate.

2. Heading No. 18.06 includes sugar confectionery containing cocoa and subject to Note 1 of this Chapter, other food preparations containing cocoa.

Heading No.	Name of article	Rate of duty
1	2	3
18.01	Cocoa beans, whole or broken, raw or roasted	75 % <i>ad val.</i>
18.02	Cocoa shells, husks, skins and waste	75% <i>ad val.</i>
18.03	Cocoa paste (in bulk or in block), whether or not defatted ..	87-1/2% <i>ad val.</i>
18.04	Cocoa butter (fat or oil)	87-1/2% <i>ad val.</i>
18.05	Cocoa powder, unsweetened	87-1/2% <i>ad val.</i>
18.06	Chocolate and other food preparations containing cocoa ..	150% <i>ad val.</i>

CHAPTER 19**PREPARATIONS OF CEREALS, FLOUR OR STARCH ; PASTRYCOOKS' PRODUCTS****NOTES**

1. This Chapter does not cover :

- Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing 50% or more by weight of cocoa (heading No. 18.06) ;
- Biscuits or other articles made from flour or from starch specially prepared for use as animal feeding stuffs (heading No. 23.07) ; or
- Medicaments and other products of Chapter 30.

2. In this Chapter the expression "flour" includes the flour of fruits or of vegetables, and products of such flour are to be classified with similar products of cereal flour.

Heading No.	Name of article	Rate of duty
1	2	3
19.01	Malt extract	50% <i>ad val.</i>
19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa :	
	A. Malted milk and similar preparations composed of powdered milk and malt extract with or without added sugar	50% <i>ad val.</i>
	B. Other	37-1/2% <i>ad val.</i>

	2	3
19.03	Macaroni, spaghetti and similar products	75% <i>ad val.</i>
19.04	Tapioca and sago ; tapioca and sago substitutes obtained from potato or other starches	50% <i>ad val.</i>
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	62-1/2% <i>ad val.</i>
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	62-1/2% <i>ad val.</i>
19.07	Bread, ships, biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	125% <i>ad val.</i>
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	125% <i>ad val.</i>

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

NOTES

1. This Chapter does not cover :

- Vegetables or fruit, prepared or preserved by the processes specified in Chapters 7 and 8 ; or
- Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).

2. The vegetables of headings Nos. 20.01 and 20.02 are those which fall in headings Nos. 07.01 to 07.05 when imported in the states provided for in those headings.

3. Edible plants, parts of plants and roots of plants conserved in syrup (for example, ginger and angelica) are to be classified with the preserved fruit falling under heading No. 20.06 ; roasted ground-nuts are also to be classified in heading No. 20.06.

4. Tomato juice the dry weight content of which is 7% or more is to be classified under heading No. 20.02.

Heading No.	Name of article	Rate of duty
1	2	3
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	125% <i>ad val.</i>
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	125% <i>ad val.</i>
20.03	Fruit preserved by freezing, containing added sugar	125% <i>ad val.</i>

1	2	3
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallised)	125% <i>ad val.</i>
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cocked preparations, whether or not containing added sugar	125% <i>ad val.</i>
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirits	125% <i>ad val.</i>
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit	125% <i>ad val.</i>

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

NOTES

1. This Chapter does not cover :

- Mixed vegetables of heading No. 07.04 ;
- Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01) ;
- Spices and other products of headings Nos. 09.04 to 09.10 ; or
- Yeast put up as a medicament and other products of heading No. 30.03.

2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21.02.

3. For the purposes of heading No. 21.05, the expression "homogenised composite food preparations" means preparations of a kind used as infant food or for dietetic purposes, consisting of a finely homogenised mixture of two or more basic ingredients such as meat (including meat offal), fish, vegetables and fruit. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients other than meat, meat offal or fish.

Heading No.	Name of article	Rate of duty
1	2	3
21.01	Roasted chicory and other roasted coffee substitutes ; extracts, essences and concentrates thereof	92-1/2% <i>ad val.</i>
21.02	Extracts, essences or concentrates, of coffee, tea or mate; preparations with a basis of those extracts, essences or concentrates : A. Extracts, essences or concentrates of coffee, and preparations with a basis of those extracts, essences or concentrates B. Other	117 1/2% <i>ad val.</i> 92-1/2% <i>ad val.</i>
21.03	Mustard flour and prepared mustard	125% <i>ad val.</i>
21.04	Sauces ; mixed condiments and mixed seasonings	125% <i>ad val.</i>
21.05	Soups and broths, in liquid, solid or powder form ; homogenised composite food preparations	125% <i>ad val.</i>
21.06	Natural yeasts (active or inactive); prepared baking powders	50% <i>ad val.</i>
21.07	Food preparations not elsewhere specified or included : A. Flavouring powders and concentrated extracts for the preparation of food and beverages B. Foods for infants and invalids C. Other	87 1/2% <i>ad val.</i> 37 1/2% <i>ad val.</i> 125% <i>ad val.</i>

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

NOTES

1. This Chapter does not cover :

- (a) Sea water (heading No. 25.01) ;
- (b) Distilled and conductivity water and water of similar purity (heading No. 28.58) ;
- (c) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.14) ;
- (d) Medicaments of heading No. 30.03 ; or
- (e) Perfumery or toilet preparations (Chapter 33).

2. For the purposes of headings Nos. 22.08 and 22.09, the alcoholic strength is to be taken to be that shown on test by Gay Lussac's hydrometer at a temperature of 15°C.

Heading No.	Name of article	Rate of duty
1	2	3
22.01	Waters, including spa waters and aerated waters ; ice and snow :	
	A. Ordinary natural water and natural snow and ice	Free.
	B. Other	50% <i>ad val.</i>
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07	125% <i>ad val.</i>
22.03	Beer made from malt :	
	A. In barrels or other containers containing 27 oz. or more	Rs. 7.50 per liquid gallon + 25% <i>ad val.</i>
	B. In bottles containing less than 27 oz. but not less than 20 oz.	Rs. 1.50 per bottle + 25% <i>ad val.</i>
	C. In bottles containing less than 13-1/2 oz. but not less than 10 oz.	60 paise per bottle + 25% <i>ad val.</i>
	D. In bottles containing less than 6-3/4 oz. but not less than 5 oz.	30 paise per bottle + 25% <i>ad val.</i>
	E. In other containers	Rs. 10 per liquid gallon + 25% <i>ad val.</i>
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	125% <i>ad val.</i>

1	2	3
22.05	Wine of fresh grapes ; grape must with fermentation arrested by the addition of alcohol :	
	A. Wines not containing more than 42% of proof spirit :	
	(i) Champagne and other sparkling wines	Rs. 56 per liquid gallon.
	(ii) Other sorts	Rs. 32 per liquid gallon.
	B. Wines containing more than 42% of proof spirit	Rs. 360 per proof gallon + 25% ad val.
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	The duties applicable to heading No. 22.05
22.07	Other fermented beverages (for example, cider, perry and mead) :	
	A. Cider	187½% ad val.
	B. Other	The duties applicable to headings Nos. 22.03 and 22.05
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher ; denatured spirits (including ethyl alcohol and neutral spirits) of any strength :	
	A. Denatured spirits	62-1/2% ad val.
	B. Other	Rs. 360 per proof gallon + 25% ad val.
22.09	Spirits (other than those of heading No. 22.08) ; liqueurs and other spirituous beverages ; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages :	
	A. Brandy, Gin, Whisky and other sorts of spirits, not otherwise specified	Rs. 360 per proof gallon + 25% ad val.
	B. Liqueurs, cordials and mixtures and other preparations containing spirit, not otherwise specified :	
	(i) Entered in such a manner as to indicate that the strength is not to be tested	Rs. 480 per liquid gallon + 50% ad val.
	(ii) Not so entered	Rs. 360 per proof gallon + 50% ad val.
22.10	Vinegar and substitutes for vinegar	125% ad val.

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES ; PREPARED ANIMAL FODDER

Heading No.	Name of article	Rate of duty
1	2	3
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption ; greaves	25% ad val.
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables	25% ad val.

1	2	3
23.03	Beet-pulp, bagasse and other waste of sugar manufacture ; brewing and distilling dregs and waste ; residues of starch manufacture and similar residues	25% <i>ad val.</i>
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils	25% <i>ad val.</i>
23.05	Wine lees ; argol	25% <i>ad val.</i>
23.05	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included	25% <i>ad val.</i>
23.07	Sweetened forage ; other preparations of a kind used in animal feeding	25% <i>ad val.</i>

CHAPTER 24

TOBACCO

Heading No.	Name of article	Rate of duty
1	2	3
24.01	Unmanufactured tobacco ; tobacco refuse	Rs. 15 per lb.
24.02	Manufactured tobacco ; tobacco extracts and essences :	
	A. Cigars and cheroots	250% <i>ad val.</i>
	B. Cigarettes	250% <i>ad val.</i>
	C. Other manufactured tobacco, extracts and essences :	
	(i) Manufactured tobacco	Rs. 60 per lb + 25% <i>ad val.</i>
	(ii) Tobacco extracts and essences	62½% <i>ad val.</i>

SECTION V

MINERAL PRODUCTS

CHAPTER 25

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

NOTES

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in any heading in respect of the goods described therein.

2. This Chapter does not cover :

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02) ;
- (b) Ferrous earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading No. 28.23) ;

- (c) **Medicaments and other products of Chapter 30 ;**
- (d) **Perfumery, cosmetics or toilet preparations of heading No. 33.06 ;**
- (e) **Road and paving setts, curbs and flagstones (heading No. 68.01), mosaic cubes (heading No. 68.02) and roofing, facing and damp course slates (heading No. 68.03) ;**
- (f) **Precious or semi-precious stones (heading No. 71.02) ;**
- (g) **Cultured sodium chloride crystals (other than optical elements) weighing not less than 2.5g each, of heading No. 38.19 : optical elements of sodium chloride (heading No. 90.01) ; or**
- (h) **Writing or drawing chalks, tailors' or billiards chalks (heading No. 98.05).**

Heading No.	Name of article	Rate of duty
1	2	3
25.01	Common salt (including rock salt, sea salt and Table salt); pure sodium chloride ; salt liquors ; sea water :	
	A. Common salt :	
	(i) Imported in bulk	Rs. 187.50 per ton.
	(ii) Other	125% <i>ad val.</i>
	B. Pure sodium chloride	25% <i>ad val.</i>
	C. Other	37-1/2% <i>ad val.</i>
25.02	Unroasted iron pyrites	12½% <i>ad val.</i>
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	12½% <i>ad val.</i>
25.04	Natural graphite	12½% <i>ad val.</i>
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01	25% <i>ad val.</i>
25.06	Quartz (other than natural sands) ; quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	62-1/2% <i>ad val.</i>
25.07	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07 ; mullite ; chamotte and dinas earths	50% <i>ad val.</i>
25.08	Chalk	25% <i>ad val.</i>
25.09	Earth colours, whether or not calcined or mixed together ; natural micaceous iron oxides	25% <i>ad val.</i>
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk	50% <i>ad val.</i>

1	2	3
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide	25% <i>ad val.</i>
25.12	Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less	25% <i>ad val.</i>
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	25% <i>ad val.</i>
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	62-1/2% <i>ad val.</i>
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing	62-1/2% <i>ad val.</i>
25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing	62-1/2% <i>ad val.</i>
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16:	
A. Flint	62-1/2% <i>ad val.</i>
B. Other	Free.
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)	62-1/2% <i>ad val.</i>
25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide	25% <i>ad val.</i>
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry	62-1/2% <i>ad val.</i>
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	62-1/2% <i>ad val.</i>
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	62-1/2% <i>ad val.</i>
25.23	Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of Clinker:	
A. Portland cement excluding coloured and white portland cement	Rs. 60 per ton.	
B. Other	62-1/2% <i>ad val.</i>
25.24	Asbestos	25% <i>ad val.</i>

1	2	3
25.25	Meerschaum (whether or not in polished pieces) and amber ; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding ; jet	62½ % <i>ad val.</i>
25.26	Mica, including splittings ; mica waste	25 % <i>ad val.</i>
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing ; talc	25 % <i>ad val.</i>
25.28	Natural cryolite and natural chiolite	12½ % <i>ad val.</i>
25.29	Natural arsenic sulphides	12½ % <i>ad val.</i>
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine ; crude natural boric acid containing not more than 85% of H ³ BO ³ calculated on the dry weight	12½ % <i>ad val.</i>
25.31	Felspar, leucite, nepheline and nepheline syenite ; flourspar	25 % <i>ad val.</i>
25.32	Strontianite (whether or not calcined), other than strontium oxide ; mineral substances not elsewhere specified or included ; broken pottery :	
	A. Ores of the radio-active metals and of the rare earth metals.	12-1/2 % <i>ad val.</i>
	B. Other	25 % <i>ad val.</i>

CHAPTER 26

METALLIC ORES, SLAG AND ASH

NOTES

1. This chapter does not cover :

- Slag and similar industrial waste prepared as macadam (heading No. 25.17) ;
- Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19) ;
- Basic slag of Chapter 31 ;
- Slag wool, rock wool or similar mineral wools (heading No. 68.07) ;
- Goldsmiths' sliversmiths' and jewelers' sweepings, residues, lemls and other waste and scrap, of precious metal (heading No. 71.11) ; or
- Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of heading No. 26.01, the term "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of inercury, of the metals of heading No. 28.50 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. The heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading No. 26.03 is to be ~~taken to~~ apply only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Heading No.	Name of article	Rate of duty
1	2	3
26.01	Metallic ores and concentrates and roasted iron pyrites :	
A.	Iron ore and concentrates (except roasted iron pyrites)	12-1/2% <i>ad val.</i>
B.	Roasted iron pyrites	12-1/2% <i>ad val.</i>
C.	Copper ore and concentrates	12-1/2% <i>ad val.</i>
D.	Nickel ore and concentrates	12-1/2% <i>ad val.</i>
E.	Bauxite and concentrates	12-1/2% <i>ad val.</i>
F.	Lead ore and concentrates	12-1/2% <i>ad val.</i>
G.	Zinc ore and concentrates	12-1/2% <i>ad val.</i>
H.	Tin ore and concentrates	12-1/2% <i>ad val.</i>
K.	Manganese ore and concentrates	12-1/2% <i>ad val.</i>
L.	Chromium ore and concentrates	12-1/2% <i>ad val.</i>
M.	Tungsten ore and concentrates	12-1/2% <i>ad val.</i>
N.	Ores and concentrates of titanium, vanadium, molybdenum, tantalum and zirconium	12-1/2% <i>ad val.</i>
P.	Base metal ores and concentrates (other than those falling within sub-heads A to N and R)	12-1/2% <i>ad val.</i>
Q.	Ores and concentrates of silver, platinum and other metals of the platinum group	12-1/2% <i>ad val.</i>
R.	Ores and concentrates of uranium and thorium	12-1/2% <i>ad val.</i>
S.	Gold ore	12-1/2% <i>ad val.</i>
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel	12-1/2% <i>ad val.</i>
26.03	Ash and residues (other than from the manufacture of iron or steel, containing metals or metallic compounds)	12-1/2% <i>ad val.</i>
26.04	Other slag and ash, including kelp	12-1/2% <i>ad val.</i>

CHAPTER 27

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

NOTES

1. This Chapter does not cover :

- (a) Separate chemically defined organic compounds, other than chemically pure methane and propane which are to be classified in heading No. 27.11;
- (b) Medicaments falling within heading No. 30.03; or
- (c) Mixed unsaturated hydrocarbons falling within heading No. 33.01, 33.02, 33.04 or 38.07.

2. Heading No. 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature coal tar or other mineral tars, by processing petroleum or by any other process, provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents.

3. References in heading No. 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

4. Heading No. 27.13 is to be taken to include not only paraffin wax and the other products specified therein, but also similar products obtained by synthesis or by other processes.

Heading No.	Name of article	Rate of duty
1	2	3
27.01	Coal ; briquettes, ovoids and similar solid fuels manufactured from coal :	
	A. Coal	Free
	B. Other	Free
27.02	Lignite, whether or not agglomerated	Free
27.03	Peat (including peat litter), whether or not agglomerated	Free
27.04	Coke and semi-coke of coal, of lignite or of peat	25% ad val.
27.05	Retort carbon	25% ad val.
27.05 (bis)	Coal gas; water gas, producer gas and similar gases	25% ad val.
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products	25% ad val.

1	2	3
27.07	Oils and other products of the distillation of high temperature coal tar ; similar products as defined in Note 2 to this Chapter	25% <i>ad val.</i>
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars :	
	A. Pitch	25% <i>ad val.</i>
	B. Pitch coke	25% <i>ad val.</i>
27.09	Petroleum oils and oils obtained from bituminous minerals, crude ..	Free.
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude ; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations :	
	A. Partly refined petroleum, including topped crudes	50% <i>ad val.</i>
	B. Motor spirit	Rs. 4 per gallon.
	C. Kerosene, Jet fuels and white spirit :	
	(i) Jet fuels	25 paisa per gallon.
	(ii) Other	20 paisa per gallon.
	D. Gas oil, diesel oils and other fuel oils :	
	(i) Light diesel oil	57½ paisa per gallon.
	(ii) Furnace oil	17½ paisa per gallon.
	(iii) High speed diesel oil	Rs. 1.35 per gallon.
	(iv) Other	62½% <i>ad val.</i>
	E. Lubricating oil and other oils and preparations :	
	(i) Lubricating oil, that is oil such as is not ordinarily used for any other purpose than lubrication, excluding any mineral oil which has its flashing point below two hundred degrees of Fahrenheit's thermometer by Abel's close test :	
	(a) In packs not exceeding 1 gallon	Rs. 4. per gallon.
	(b) Other	Rs. 3 per gallon.
	(ii) Other :	
	(a) Mineral oil which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is ordinarily used for the batching of jute or other fibre	17½% <i>ad val.</i>
	(b) Greases	62½% <i>ad val.</i>
	(c) Other	62½% <i>ad val.</i>
27.11	Petroleum gases and other gaseous hydrocarbons	25% <i>ad val.</i>
27.12	Petroleum jelly	25% <i>ad val.</i>
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured ..	37½% <i>ad val.</i>

1	2	3
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals :	
	A. Petroleum coke	37½% ad val.
	B. Other	37½% ad val.
27.15	Bitumen and asphalt, natural ; bituminous shale, asphaltic rock and tar sands	37½% ad val.
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	37½% ad val.
27.17	Electric current	Free.

SECTION VI

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

NOTES

1. (a) Goods (other than radio-active ores) answering to a description in heading No. 28.50 or 28.51 are to be classified in those headings and in no other heading of the Nomenclature.

(b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.49 or 28.52 are to be classified in those headings and in no other heading of this Section.

2. Subject to Note 1 above, goods classifiable within heading No. 30.03, 30.04, 30.05, 32.09, 33.06, 35.06, 37.08 or 38.11 by reason of being put up in measured doses or for sale by retail are to be classified in those headings and in no other heading of the Nomenclature.

CHAPTER 28

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

NOTES

1. Except where their context or these Notes otherwise require, the headings of this Chapter are to be taken to apply only to :

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

(b) Products mentioned in (a) above dissolved in water ;

(c) Products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use ;

- (d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport ;
- (e) 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 that the additions do not render the product particularly suitable for some types of use rather than for general use.

2. In addition to dithionites stabilised with organic substances and to sulphonylates (heading No. 28.36), carbonates and percarbonates of inorganic bases (heading No. 28.42), cyanides and complex cyanides of inorganic bases (heading No. 28.43), fulminates, cyanates and thio-cyanates, of inorganic bases (heading No. 28.44), organic products included in headings Nos. 28.49 to 28.52 and metal and non-metal carbides (heading No. 28.56), only the following compounds of carbon are also to be classified in the present Chapter :

- (a) Oxides of carbon ; hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.13) ;
- (b) Oxyhalides of carbon (heading No. 28.14) ;
- (c) Carbon disulphide (heading No. 28.15) ;
- (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.48) ;
- (e) Solid hydrogen peroxide (heading No. 28.54), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.58) other than calcium cyanamide containing not more than 25% by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31).

3. This Chapter does not cover :

- (a) Sodium chloride or other mineral products falling within Section V ;
- (b) Organo-inorganic compounds other than those mentioned in Note 2 above ;
- (c) Products mentioned in Note 1, 2, 3, or 4 of Chapter 31 ;
- (d) Inorganic products of a kind used as luminophores, falling within heading No. 32.07 ;
- (e) Artificial graphite (heading No. 38.01) ; products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17 ; ink removers put up in packings for sale by retail, of heading No. 38.19 ; cultured crystals (other than optical elements) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19 ;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.04), and **precious metals falling within Chapter 71 ;**

1	2	3
28.02	Sulphur, sublimed or precipitated ; colloidal sulphur	25% <i>ad val.</i>
28.03	Carbon (including carbon black)	25% <i>ad val.</i>
28.04	Hydrogen, rare gases and other non-metals :	
	A. Oxygen	62½% <i>ad val.</i>
	B. Nitrogen	62½% <i>ad val.</i>
	C. Hydrogen	62½% <i>ad val.</i>
	D. Rare gases	25% <i>ad val.</i>
	E. Other	25% <i>ad val.</i>
28.05	Alkali and alkaline-earth metals ; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof ; mercury :	
	A. Mercury	25% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
II. INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS		
28.06	Hydrochloric acid and chlorosulphuric acid :	
	A. Chlorosulphuric acid	25% <i>ad val.</i>
	B. Other	62½% <i>ad val.</i>
28.07	Sulphur dioxide	25% <i>ad val.</i>
28.08	Sulphuric acid ; oleum	62½% <i>ad val.</i>
28.09	Nitric acid ; sulphonitric acids :	
	A. Sulphonitric acids	25% <i>ad val.</i>
	B. Other	62½% <i>ad val.</i>
28.10	Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-)	25% <i>ad val.</i>
28.11	Arsenic trioxide, arsenic pentoxide and acids of arsenic	25% <i>ad val.</i>
28.12	Boric oxide and boric acid	25% <i>ad val.</i>
28.13	Other inorganic acids and oxygen compounds of non-metal (excluding water)	25% <i>ad val.</i>
III. HALOGEN AND SULPHUR COMPOUNDS OF NON-METALS		
28.14	Halides, oxyhalides and other halogen compounds of non-metals	25% <i>ad val.</i>
28.15	Sulphides of non-metals ; phosphorus trisulphide	25% <i>ad val.</i>
IV. INORGANIC BASES AND METALLIC OXIDES, HYDROXIDES AND PEROXIDES		
28.16	Ammonia, anhydrous or in aqueous solution	62½% <i>ad val.</i>
28.17	Sodium hydroxide (caustic soda) ; potassium hydroxide (caustic potash) ; peroxides of sodium or potassium :	
	A. Sodium hydroxide (caustic soda)	62½% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
28.18	Oxides, hydroxides and peroxides, of strontium, barium or magnesium	25% <i>ad val.</i>

1	2	3
28.19	Zinc oxide and zinc peroxide	25% <i>ad val.</i>
28.20	Aluminium oxides and hydroxide ; artificial corundum :	
	A. Aluminium oxide and hydroxide	25% <i>ad val.</i>
	B. Artificial corundum	25% <i>ad val.</i>
28.21	Chromium oxides and hydroxides	25% <i>ad val.</i>
28.22	Manganese oxides	25% <i>ad val.</i>
28.23	Iron oxides and hydroxides ; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3	25% <i>ad val.</i>
28.24	Cobalt oxides and hydroxides	25% <i>ad val.</i>
28.25	Titanium oxides	62½% <i>ad val.</i>
28.26	Tin oxides (stannous oxide and stannic oxide)	25% <i>ad val.</i>
28.27	Lead oxides ; red lead and orange lead	25% <i>ad val.</i>
28.28	Hydrazine and hydroxylamine and their inorganic salts ; other inorganic bases and metallic oxides, hydroxides and peroxides	25% <i>ad val.</i>
V. METALLIC SALTS AND PEROXYSALTS, OF INORGANIC ACIDS		
28.29	Fluorides ; fluorosilicates, fluoroborates and other complex fluorine salts	25% <i>ad val.</i>
28.30	Chlorides and oxychlorides :	
	A. Ammonium chloride	62½% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
28.31	Chlorites and hypochlorites	62½% <i>ad val.</i>
28.32	Chlorates and perchlorates	25% <i>ad val.</i>
28.33	Bromides, oxybromides, bromates and perbromates, and hypobromites	25% <i>ad val.</i>
28.34	Iodides, oxyiodides, iodates and periodates	25% <i>ad val.</i>
28.35	Sulphides ; polysulphides :	
	A. Sodium sulphide	62½% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
28.36	Dithionites, including those stabilised with organic substances ; sulphonylates :	
	A. Sodium hydrosulphite	62½% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
28.37	Sulphites and thiosulphates	25% <i>ad val.</i>
28.38	Sulphates (including alums) and persulphates :	
	A. Alums ; aluminium sulphate ; copper sulphate ; magnesium sulphate and sodium sulphate	62½% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>

1	2	3
28.39	Nitrites and nitrates :	
	A. Potassium nitrate and sodium nitrate	62½% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
28.40	Phosphites, hypophosphites and phosphates	25% <i>ad val.</i>
28.41	Arsenites and arsenates	25% <i>ad val.</i>
28.42	Carbonates and percarbonates ; commercial ammonium carbonate containing ammonium carbamate :	
	A. Sodium carbonate neutral	62½% <i>ad val.</i>
	B. Other :	
	(i) Sodium bicarbonate	62½% <i>ad val.</i>
	(ii) Other	25% <i>ad val.</i>
28.43	Cyanides and complex cyanides	25% <i>ad val.</i>
28.44	Fulminates, cyanates and thiocyanates	25% <i>ad val.</i>
28.45	Silicates ; commercial sodium and potassium silicates :	
	A. Sodium silicate	62½% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
28.46	Borates and perborates	25% <i>ad val.</i>
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates) :	
	A. Sodium bichromate	62½% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
28.48	Other salts and peroxysalts of inorganic acids, but not including azides ..	25% <i>ad val.</i>
VI. MISCELLANEOUS		
28.49	Colloidal precious metals ; amalgams of precious metals ; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined	25% <i>ad val.</i>
28.50	Fissile chemical elements and isotopes ; other radio-active chemical elements and radio-active isotopes ; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined ; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds	25% <i>ad val.</i>
28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50	25% <i>ad val.</i>
28.52	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together	25% <i>ad val.</i>
28.53	Liquid air (whether or not rare gases have been removed) ; compressed air	25% <i>ad val.</i>
28.54	Hydrogen peroxide (including solid hydrogen peroxide)	62½% <i>ad val.</i>
28.55	Phosphides	25% <i>ad val.</i>
28.56	Carbides (for example, silicon carbide, boron carbide, metal carbides) :	
	A. Calcium carbide	25% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
28.57	Hydrides, nitrides and azides, silicides and borides	25% <i>ad val.</i>
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity) ; amalgams, except amalgams of precious metals	25% <i>ad val.</i>

CHAPTER 29

ORGANIC CHEMICALS

NOTES

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to :

- (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 (other than stereoisomers), whether or not saturated (Chapter 27) ;
- (c) The products of headings Nos. 29.38 to 29.42 inclusive, or the sugar ethers and sugar esters, and their salts, of heading No. 29.43, or the products of heading No. 29.44, whether or not chemically defined ;
- (d) Products mentioned in (a), (b) or (c) above dissolved in water ;
- (e) Products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use ;
- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser 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 that the additions do not render the product particularly suitable for some types of use rather than for general use ;
- (h) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.

2. This Chapter does not cover :

- (a) Goods falling within heading No. 15.04 or glycerol (heading No. 15.11) ;
- (b) Ethyl alcohol (heading No. 22.08 or 22.09) ;
- (c) Methane and propane (heading No. 27.11) ;
- (d) The compounds of carbon mentioned in Note 2 of Chapter 28 ;
- (e) Urea (heading No. 31.02 or 31.05 as the case may be) ;
- (f) Colouring matter of vegetable or animal origin (heading No. 32.04) ; synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes or other colouring matter put up in forms or packings of a kind sold by retail (heading No. 32.09) ;

- (g) Metaldehyde, hexamethylenetetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 300 cm³ (heading No. 36.08);
- (h) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; or
- (ij) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in the latest of those headings.

4. In headings Nos. 29.03 to 29.05, 29.07 to 29.10 and 29.12 to 29.21 inclusive, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives is to be taken to include a reference to any combinations of these derivatives (for example, sulphohalogenated, nitrohalogenated, nitrosulphonated and nitrosulphohalogenated derivatives).

Nitro and nitroso groups are not to be taken as nitrogen-functions for the purpose of heading No. 29.30.

5. (a) The esters of acid-function organic compounds falling within sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading placed last in the sub-Chapters.

(b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified with the corresponding acid-function compounds.

(c) The salts of the esters referred to in paragraph (a) or (b) above with inorganic bases are to be classified with the corresponding esters.

(d) The salts of other acid-or phenol-function organic compounds falling within sub-Chapters I to VII with inorganic bases are to be classified with the corresponding acid-or phenol-function organic compounds.

(e) Halides of carboxylic acids are to be classified with the corresponding acids.

6. The compounds of headings Nos. 29.31 to 29.34 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading No. 29.31 (organo-sulphur compounds) and heading No. 29.34 (other organo-inorganic compounds) are to be taken not to include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur and of halogens which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Heading No. 29.35 (heterocyclic compounds) is to be taken not to include internal ethers, internal hemiacetals, methylene ethers of orthodihydric phenols epoxides with three or four member rings, cyclic acetals, cyclic polymers of aldehydes, of thioaldehydes or of aldimines, anhydrides of polybasic acids, cyclic esters of polyhydric alcohols with polybasic acids, cyclic ureides and cyclic thioureides imides of polybasic acids, hexamethylenetetramine and trimethylenetrinitramine.

Heading No.	Name of article	Rate of duty
1	2	3
I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.		
29.01	Hydrocarbons :	
	A. Styrene	25% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
29.02	Halogenated derivatives of hydrocarbons	25% <i>ad val.</i>
29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons :	
	A. Mirbane oil	62½% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.		
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	A. Methanol (methyl alcohol)	62½% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	A. Menthol	62½% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.		
29.06	Phenols and phenol-alcohols	25% <i>ad val.</i>
29.07	Halogenated, sulphcnated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	25% <i>ad val.</i>
IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, EPOXIDES WITH A THREE OR FOUR MEMBER RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.		
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	25% <i>ad val.</i>
29.09	Epoxides, epoxyalcohols, epoxphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	25% <i>ad val.</i>
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	25% <i>ad val.</i>

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V. ALDEHYDE—FUNCTION COMPOUNDS

- 29.11 Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes ; cyclic polymers of aldehydes ; paraformaldehyde 25% *ad val.*
- 29.12 Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11 25% *ad val.*

VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS

- 29.13 Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, Quinone-alcohols, Quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives : ..
- A. Acetone and camphor 62½% *ad val.*
- B. Other 25% *ad val.*

VII. CARBOXYLIC ACIDS, AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.

- 29.14 Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives :
- A. Potassium acetate and sodium acetate 62½% *ad val.*
- B. Other 25% *ad val.*
- 29.15 Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives 25% *ad val.*
- 29.16 Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives :
- A. Potassium citrate and sodium citrate 62½% *ad val.*
- B. Other 25% *ad val.*

VIII. INORGANIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.

- 29.17 Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives 25% *ad val.*
- 29.18 Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives 25% *ad val.*
- 29.19 Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives .. 25% *ad val.*
- 29.20 Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives 25% *ad val.*
- 29.21 Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives .. 25% *ad val.*

IX. NITROGEN-FUNCTION COMPOUNDS.

- 29.22 Amine-function compounds 25% *ad val.*

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29.23 Single or complex oxygen-function amino-compounds :

- A. 4. Aminosalicyclic acid ; sodium para-aminosalicylate ; Calcium para-aminosalicylate ; Potassium aminosalicylate ; Phenyl aminosalicylate and Ethambutol Hydrochloride (N/N-Di (1-hydroxy methyl propyl) ethylene-diamine dihydrochloride) .. Free.
- B. Other 25% *ad val.*

29.24 Quaternary ammonium salts and hydroxides ; lecithins and other phosphoaminolipins 25% *ad val.*

29.25 Carboxamide-function compounds ; amide-function compounds of carbonic acid :

- A. Calcium benzamido salicylate Free.
- B. Other 25% *ad val.*

29.26 Carboxamide-function compounds (including orthobenzoisulphimide and its salts) and iminefunction compounds (including hexamethylenetetramine and trimethylenetrinitramine) :

- A. Saccharine and its salts (except in tablets falling under heading No. 21.07) 125% *ad val.*
- B. Other :
- (i) Thera Pas. (Calcium benzoyl-p-aminosalicylate) Paludrine, chloroguanide, Proguanil, (I- (p-chlorophenyl) 5-isopropylbiguanide hydrochloride) Free.
- (ii) Other 25% *ad val.*

29.27 Nitrile-function compounds 25% *ad val.*29.28 Diazo-, azo-and azoxy-compounds 25% *ad val.*29.29 Organic derivatives of hydrazine or of hydroxylamine 25% *ad val.*29.30 Compounds with other nitrogen-functions 25% *ad val.*

X. ORGANO-INORGANIC COMPOUNDS AND HETEROCYCLIC COMPOUNDS.

29.31 Organo-sulphur compounds :

- A. Thiacetazone ; Isoxyl (4-4 Diisoamyloxy-thiocarbamilide) and Thiocarlid (NN-Di (p-isopentyloxyphenyl) thiourea) Free.
- B. Allyl isothiocyanate 62-1/2% *ad val.*
- C. Other 25% *ad val.*

29.32 Organo-arsenic compounds :

- A. Thiosemicarbazone, Tibione (para-acetylaminobenzaldehyde thiosemicarbazone) Free.
- B. Other 25% *ad val.*

29.33 Organo-mercury compounds 25% *ad val.*29.34 Other organo-inorganic compounds 25% *ad val.*

29.35 Heterocyclic compounds ; nucleic acids :

A. Heterocyclic compounds :

- (i) Amodiaquine, Camoquine, (7-chloro-4-(3'-diethylaminomethyl-4-hydroxyaniline) quinoline dihydrochloride dihydrate) Free.
- (ii) Daraprim, Pyrimethamine. (2 ; 4-Diamino-5-p-chlorophenyl-6-ethylpyrimidine) Free.
- (iii) Mepacrine, Atebrine, Quinacrine, (3-chloro-7-methoxy-9- (1-methyl-4-diethylamino butylamino) acridine dihydrochloride) Free.

1	2	3
	(iv) Aralen, Chloroquine Sulphate, (7-Chloro-4-(4-diethylamino-1-methylbutylamino quinoline sulphate)	Free.
	(v) Oxychloroquin, (7-Chloro-4-(3-diethylamino-3-hydroxypropylamino (quinoline)	Free.
	(vi) Primaquine phosphate. (8-(4-amino-1-methylbutylamino-6-methoxyquinoline phosphate)	Free.
	(vii) Resochine, Chloroquine phosphate (7-Chloro-4-(4-diethylamino-1-methylbutyl amino quinoline diphosphate)	Free.
	(viii) Pamaquine (8-(4-diethylamino-1-methylbutylamino)-6-methoxy quinoline)	Free.
	(ix) Pentaquine (SN-13276). (6-methoxy-8-(5-isopropylamylamino quinoline)	Free.
	(x) Isoniazid (isonicotinic acid hydrazide)	Free.
	(xi) Pyrazinamide	Free.
	(xii) Ethionamide	Free.
	(xiii) Isoniazid aminosalicylate	Free.
	(xiv) Phthivasisid (4-hydroxy-3-methoxybenzaldehyde pyridine-4-carbonyl hydrazone monohydrate)	Free.
	(xv) Salinazid (O-Hydroxybenzal isonicotinyl Hydrazone)	Free.
	B. Other	25% ad val.
29.36	Sulphonamides	25% ad val.
29.37	Sultones and sultams	25% ad val.
XI. PROVITAMINS, VITAMINS, HORMONES AND ENZYMES, NATURAL OR REPRODUCED BY SYNTHESIS.		
29.38	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent	25% ad val.
29.39	Hormones, natural or reproduced by synthesis thin; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones	25% ad val.
29.40	Enzymes	25% ad val.
XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.		
29.41	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	25% ad val.
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives :	
	A. Alkaloids extracted from cinchona bark including Quinine and alkaloids derived from other sources which are chemically identical with alkaloids extracted from cinchona bark ; derivatives of Quinine	Free.
	B. Ephedrine, its derivatives and caffeine citrate	62-1/2% ad val.
	C. Other	25% ad val.
XIII. OTHER ORGANIC COMPOUNDS.		
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose ; rugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42	25% ad val.
29.44	Antibiotics	25% ad val.
29.45	Other organic compounds	25% ad val.

CHAPTER 30**PHARMACEUTICAL PRODUCTS****NOTES**

1. For the purposes of heading No. 30.03, "Medicaments" means goods (other than foods or beverages such as dietetic, diabetic or fortified foods, tonic beverages, spa waters) not falling within heading No. 30.02 or 30.04 which are either :

- (a) Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses ; or
- (b) Unmixed products suitable for such uses put up in measured doses or in forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes.

For the purposes of these provisions and of Note 3 (d) to this Chapter, the following are to be treated :

A. As unmixed products :

- (1) Unmixed products dissolved in water ;
- (2) All goods falling in Chapter 28 or 29 ; and
- (3) Simple vegetable extracts falling in heading No. 13.03, merely standardised or dissolved in any solvent ;

B. As products which have been mixed :

- (1) Colloidal solutions and suspensions (other than 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.

2. The headings of this Chapter are to be taken not to apply to :

- (a) Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.05) ;
- (b) Dentifrices of all kinds, including those having therapeutic or prophylactic properties, which are to be considered as falling within heading No. 33.06 ; or
- (c) Soap or other products of heading No. 34.01 containing added medicaments.

3. Heading No. 30.05 is to be taken to apply, and to apply only, to :

- (a) Sterile surgical catgut and similar sterile suture materials ;
- (b) Sterile laminaria and Sterile laminaria tents ;
- (c) Sterile absorbable surgical haemostatics ;

- (d) Opacifying preparations for X-ray examinations and diagnostic reagents (excluding those of heading No. 30.02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses ;
- (e) Blood-grouping reagents ;
- (f) Dental cements and other dental fillings ; and
- (g) First-aid boxes and kits.

Heading No.	Name of article	Rate of duty
1	2	3
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered ; organo-therapeutic-extracts of glands or other organs or of their secretions ; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	Free.
30.02	Antisera ; Microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products	Free.
30.03	Medicaments (including veterinary medicaments)	Free.
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter	37-1/2% <i>ad val.</i>
30.05	Other pharmaceutical goods :	
	A. Opacifying preparations for X-ray examination and diagnostic reagents	Free.
	B. Sterile surgical catgut and similar sterile suture materials	25% <i>ad val.</i>
	C. Other	37½ % <i>ad val.</i>

CHAPTER 31

FERTILISERS

NOTES

1. Heading No. 31.02 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05 :

(A) Goods which answer to one or other of the descriptions given below :

- (i) Sodium nitrate containing not more than 16.3% by weight of nitrogen ;
- (ii) Ammonium nitrate, whether or not pure ;
- (iii) Ammonium sulphonitrate, whether or not pure ;
- (iv) Ammonium sulphate, whether or not pure ;

- (v) Calcium nitrate containing not more than 16% by weight of nitrogen ;
 - (vi) Calcium nitrate-magnesium nitrate, whether or not pure ;
 - (vii) Calcium cyanamide containing not more than 25% by weight of nitrogen, whether or not treated with oil ;
 - (viii) Urea, whether or not pure.
- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
- (C) Fertilisers consisting of any of ammonium chloride or of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.
- (D) Liquid fertilisers consisting of the goods of sub-paragraphs I (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or liquid ammonia solution.

2. Heading No. 31.03 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05 :

- (A) Goods which answer to one or other of the descriptions given below :
- (i) Basic slag ;
 - (ii) Disintegrated (calcined) calcium phosphates (thermo-phosphates and fused phosphates) and calcined natural aluminium calcium phosphates ;
 - (iii) Superphosphates (single, double or triple) ;
 - (iv) Calcium hydrogen phosphate containing not less than 0.2% by weight of fluorine.
- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
- (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.

3. Heading No. 31.04 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05 :

- (A) Goods which answer to one or other of the descriptions given below :
- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinite) ;
 - (ii) Crude potassium salts obtained by the treatment of residues of beet molasses ;

(iii) Potassium chloride, whether or not pure, except as provided in Note 6 (c) below ;

(iv) Potassium sulphate containing not more than 52% by weight of K_2O .

(v) Magnesium sulphate-potassium sulphate containing not more than 30% by weight of K_2O .

B. Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

4. Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No. 31.05.

5. For the purposes of the quantitative criteria specified in Notes 1 (A), 2 (A), and 3 (A) above, the calculation is to be made on the dry anhydrous product.

6. This Chapter does not cover :

(a) Animal blood of heading No. 05.15 ;

(b) Separate chemically defined compounds [other than those answering to the descriptions in Note 1 (A), 2 (A), 3 (A) or 4 above] ; or

(c) Cultured potassium chloride crystals. (other than optical elements) weighing not less than 2.5g each, of heading No. 38.19 ; optical elements of potassium chloride (heading No. 90.01).

Heading No.	Name of article	Rate of duty
1	2	3
31.01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated	Free
31.02	Mineral or chemical fertilisers, nitrogenous :	
	A. Sodium nitrate, natural	Free
	B. Other	Free
31.03	Mineral or chemical fertilisers, phosphatic :	
	A. Basic slag	Free
	B. Other	Free
31.04	Mineral or chemical fertilisers, potassic :	
	A. Potassium salts, crude natural	Free
	B. Other	Free
31.05	Other fertilisers ; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg.	Free

CHAPTER 32

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

NOTES

1. This Chapter does not cover:

- (a) Separate chemically defined elements and compounds (except those falling within heading No. 32.04 or 32.05, inorganic products of a kind used as luminophores (heading No. 32.07), and also dyes or other colouring matter in forms or packings of a kind sold by retail falling within heading No. 32.09; or
- (b) Tannates and other tanning derivatives of products falling within headings Nos. 29.38 to 29.42, 29.44 or 35.01 to 35.04.

2. Heading No. 32.05 is to be taken to include mixtures of stabilised diazonium salts and coupling compounds for the production of insoluble azoic dyestuffs on the fibre.

3. Headings Nos. 32.05, 32.06 and 32.07 are to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles. The headings are not to be applied however, to prepared pigments falling within heading No. 32.09.

4. Heading No. 32.09 is to be taken to include solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.06 in volatile organic solvents if, and only if, the weight of the solvent exceeds 50% of the weight of the solution.

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

6. The expression "stamping foils" in heading No. 32.09 is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands, and consisting of:

- (a) Thin sheets composed of metallic powder (including powder of precious metal), or pigment, agglomerated with glue, gelatin, or other binder; or
- (b) Metal (for example, gold or aluminium) or pigment, deposited on paper, artificial plastic material or other support.

Heading No.	Name of article	Rate of duty
1	2	3
32.01	Tanning extracts of vegetable origin:	
A.	Cutch and Gambier	75% ad val.
B.	Other	12½% ad val.

1	2	3
32.02	Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives	25% ad val.
32.03	Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pretanning (for example, of enzymatic, pancreatic or bacterial origin)	12½% ad val.
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin :	
	A. Food colours	50% ad val.
	B. Other	25% ad val.
32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo :	
	A. Food colours	50% ad val.
	B. Other	25% ad val.
32.06	Colour lakes	62½% ad val.
32.07	Other colouring matter; inorganic products of a kind used as luminophores	62½% ad val.
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; ergobes (slips); glass frit and other glass, in the form of powder, granules or flakes	62½% ad val.
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail :	
	A. Distempers; nitrocellulose paints	92½% ad val.
	B. Other :	
	(i) Approved aircraft paint in packings of not less than 5 gallons, imported by PIA, flying clubs and Government Departments	25% ad val.
	(ii) Prepared water pigments of the kind used for finishing leather	62½% ad val.
	(iii) Food colours	117½% ad val.
	(iv) Stamping foils	62½% ad val.
	(v) Other	92½% ad val.
32.10	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans, or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories :	
	A. Students' colour boxes	25% ad val.
	B. Other	62½% ad val.
32.11	Prepared driers	62½% ad val.
32.12	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements :	
	A. Adhesive cements for use exclusively on aircraft	25% ad val.
	B. Other	62½% ad val.
32.13	Writing ink, printing ink and other inks :	
	A. Printing ink	25% ad val.
	B. Other	25% ad val.

CHAPTER 33**ESSENTIAL OILS AND RESINOIDS ; PERFUMERY, COSMETICS
AND TOILET PREPARATIONS****NOTES**

1. This Chapter does not cover :

- (a) Compound alcoholic preparations (known as "concentrated extracts"), for the manufacture of beverages, of heading No. 22.09 ;
- (b) Soap and other products falling within heading No. 34.01 ; or
- (c) Spirits of turpentine or other products falling within heading No. 38.07.

2. Heading No. 33.06 is to be taken to apply, *inter alia*, to :

- (a) Prepared room deodorisers, whether or not perfumed ;
- (b) Products, whether or not mixed (other than those of heading No. 33.05), suitable for use as perfumery, cosmetics or toilet preparations or as room deodorisers, put up in packings of a kind sold by retail for such use.

Heading No.	Name of article	Rate of duty
1	2	3
33.01	Essential oils (terpeneless or not) ; concretes and absolutes ; resinoids	87½% <i>ad val.</i>
33.02	Terpenic by-products of the deterpenation of essential oils	87½% <i>ad val.</i>
33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration	87½% <i>ad val.</i>
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries	87½% <i>ad val.</i>
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	62½% <i>ad val.</i>
33.06	Perfumery, cosmetics and toilet preparations :	
	A. Talcum powder and tooth paste	62½% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>

CHAPTER 34**SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS
LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED
WAXES, POLISHING AND SCOURING PREPARATIONS, CANDLES
AND SIMILAR ARTICLES, MODELLING PASTES
AND "DENTAL WAXES"****NOTES**

1. This Chapter does not cover :

- (a) Separate chemically defined compounds ; or
- (b) Dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (heading No. 33.06).

2. For the purposes of heading No. 34.01, the expression "soap" is to be taken to apply only to soap soluble in water. Soap and the other products falling within heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations".

3. The reference in heading No. 34.03 to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 of Chapter 27.

4. In heading No. 34.04 the expression "prepared waxes, not emulsified or containing solvents" is to be taken to apply only to:

- (A) Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes;
- (B) Mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and
- (C) Mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.

The heading is to be taken not to apply to:

- (a) Waxes falling within heading No. 27.13; or
- (b) Separate animal waxes and separate vegetable waxes, merely coloured.

Heading No.	Name of article	Rate of duty
1	2	3
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap	125% <i>ad val.</i>
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:	
	A. Organic surface-active agents	25% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
34.03	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals	25% <i>ad val.</i>
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents.	62½% <i>ad val.</i>
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04:	
	A. Valve grinding paste	37½% <i>ad val.</i>
	B. Polishes and other preparations used in the finishing (including electroplating) of metal articles.	62½% <i>ad val.</i>
	C. Other	125% <i>ad val.</i>

1	2	3
34.06	Candles, tapers, night-lights and the like	125 % <i>ad val.</i>
34.07	Modelling pastes (including these put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms	62½ % <i>ad val.</i>

CHAPTER 35

ALBUMINOIDAL SUBSTANCES : GLUES

NOTES

1. This Chapter does not cover :

- (a) Protein substances put up as medicaments (heading No. 30.03); or
- (b) Gelatin postcards and other products of the printing industry (Chapter 49).

2. For the purposes of heading No. 35.05, the term "dextrins" is to be taken to apply to starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02.

Heading No.	Name of article	Rate of duty
1	2	3
35.01	Casein, caseinates and other casein derivatives; casein glues	37½ % <i>ad val.</i>
35.02	Albumins, albuminates and other albumin derivatives	37½ % <i>ad val.</i>
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass	37½ % <i>ad val.</i>
35.04	Peptones and other protein substances and their derivatives; hide powder, whether or not chromed	37½ % <i>ad val.</i>
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	62½ % <i>ad val.</i>
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg.	62½ % <i>ad val.</i>

CHAPTER 36

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

NOTES

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

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

- (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
- (b) Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cm³; and
- (c) Resin torches, fire-lighters and the like.

Heading No.	Name of article	Rate of duty
1	2	3
36.01	Propellent powders :	
	A. Propellent powders for mining purposes	25 % <i>ad val.</i>
	B. Other	50 % <i>ad val.</i>
36.02	Prepared explosives, other than propellent powders	25 % <i>ad val.</i>
36.03	Mining, blasting and safety fuses	25 % <i>ad val.</i>
36.04	Percussion and detonating caps : igniters ; detonators :	
	A. Percussion caps for cartridges	92½ % <i>ad val.</i>
	B. Other	50 % <i>ad val.</i>
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets) :	
	A. Fireworks specially prepared as danger or distress lights for the use of ships or for the use of aircraft ; railway fog signals	25 % <i>ad val.</i>
	B. Other	92½ % <i>ad val.</i>
36.06	Matches (excluding Bengal matches)	Rs. 1.60 per 1,440 matches or fraction thereof
36.07	Ferro-cerium and other pyrophoric alloys in all forms :	
	A. Flints, lighter	92½ % <i>ad val.</i>
	B. Other	50 % <i>ad val.</i>
36.08	Other combustible preparations and products :	
	A. Fuel, liquid for mechanical lighters	92½ % <i>ad val.</i>
	B. Other	50 % <i>ad val.</i>

CHAPTER 37

PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

NOTES

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

The heading does not apply to photographic pastes or gums, varnishes or similar products.

Heading No.	Name of article	Rate of duty
1	2	3
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth :	
	A. X-ray plates and film	Free
	B. Other	62½% <i>ad val.</i>
37.02	Film in rolls, sensitised, unexposed, perforated or not :	
	A. Cinematograph film	5 paisa per linear foot.
	B. X-ray film	Free
	C. Other	62½% <i>ad val.</i>
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed	62½% <i>ad val.</i>
37.04	Sensitised plates and film, exposed but not developed, negative or positive :	
	A. Cinematograph film]	17½ paisa per linear foot.
	B. Other	92½% <i>ad val.</i>
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive :	
	A. Aerial survey film depicting only topographical feature of a kind suitable for use in making maps or charts ; microfilm, being film for optical projection, consisting wholly of microphotographs of books, publications or other documents, other than trade advertising material	Free
	B. Other	92½% <i>ad val.</i>
37.06	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive	17½ paisa per linear foot.

1	2	3
37.07	Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive :	
	A. Educational and instructional film	Free.
	B. Cinematograph film exposed and developed, whether or not incorporating sound track, negative or positive, other than educational or instructional film	25 paisa per linear foot.
	C. Other	40 paisa per linear foot.
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography	25% <i>ad val.</i>

CHAPTER 38

MISCELLANEOUS CHEMICALS PRODUCTS

NOTES

1. This Chapter does not cover :

- (a) Separate chemically defined elements or compounds with the exception of the following :
 - (1) Artificial graphite (heading No. 38.01);
 - (2) Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products put up as described in heading No. 38.11;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.17);
 - (4) Products specified in Note 2 (a), 2 (c), 2 (d) or 2 (f) below.
- (b) Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally, heading No. 21.07).
- (c) Medicaments (heading No. 30.03).

2. Heading No. 38.19 is to be taken to include the following goods which are to be taken not to fall within any other heading of the Nomenclature :

- (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals;
- (b) Fusel oil;
- (c) Ink removers put up in packings for sale by retail;
- (d) Stencil correctors put up in packings for sale by retail;
- (e) Ceramic firing testers, fusible (for example, Seger cones);
- (f) Plasters specially prepared for use in dentistry; and

- (g) Chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronics, in the form of discs, wafers or similar forms, polished or not, whether or not coated with a uniform epitaxial layer.

Heading No.	Name of article	Rate of duty
1	2	3
38.01	Artificial graphite ; colloidal graphite, other than suspensions in oil ..	25% <i>ad val.</i>
38.02	Animal black (for example, bone black and ivory black), including spent animal black	25% <i>ad val.</i>
38.03	Activated carbon (decolourising, depolarising or absorbent) ; activated diatomite, activated clay, activated bauxite and other activated natural mineral products	25% <i>ad val.</i>
38.04	Ammoniacal gas liquors and spent oxide produced in coal gas purification	25% <i>ad val.</i>
38.05	Tall oil	25% <i>ad val.</i>
38.06	Concentrated sulphite lye	25% <i>ad val.</i>
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods ; crude dipentene ; sulphite turpentine ; pine oil (excluding " pine oils " not rich in terpineol)	25% <i>ad val.</i>
38.08	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05 ; rosin spirit and rosin oils	25% <i>ad val.</i>
38.09	Wood tar ; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18) ; wood creosote ; wood naphtha ; acetone oil	25% <i>ad val.</i>
38.10	Vegetable pitch of all kinds ; brewers' pitch and similar compounds based on rosin or on vegetable pitch ; foundry core binders based on natural resinous products	25% <i>ad val.</i>
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers) :	
	A. Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example sulphur-treated bands, wicks, candles, fly-papers) excluding mosquito coils	Free.
	B. Mosquito coils	50% <i>ad val.</i>
	C. Other	92½% <i>ad val.</i>
38.12	Prepared glazings, prepared dressing and prepared mordants, of a kind used in the textile, paper, leather or like industries	25% <i>ad val.</i>
38.13	Pickling preparations for metal surfaces ; fluxes and other auxiliary preparations for soldering, brazing or welding ; soldering, brazing or welding powders and pastes consisting of metal and other materials ; preparations of a kind used as cores or coatings for welding rods and electrodes	25% <i>ad val.</i>
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils	25% <i>ad val.</i>
38.15	Prepared rubber accelerators	25% <i>ad val.</i>

1	2	3
38.16	Prepared culture media for development of micro-organisms ..	Free.
38.17	Preparations and charges for fire-extinguishers ; charged fire-extinguishing grenades ..	25% <i>ad val.</i>
38.18	Composite solvents and thinners for varnishes and similar products ..	25% <i>ad val.</i>
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included ; residual products of the chemical or allied industries, not elsewhere specified or included :	
	A. Refractory cements or mortars ..	25% <i>ad val.</i>
	B. Ink removers and stencil correctors ..	50% <i>ad val.</i>
	C. Other ..	25% <i>ad val.</i>

SECTION VII

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

CHAPTER 39

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

NOTES

1. This Chapter does not cover :
 - (a) Stamping foils of heading No. 32.09 ;
 - (b) Artificial waxes (heading No. 34.04) ;
 - (c) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof ;
 - (d) Saddlery or harness (heading No. 42.01) or travel goods, handbags or other receptacles falling within heading No. 42.02 ;
 - (e) Plaits, wickerwork or other articles falling within Chapter 46 ;
 - (f) Goods falling within Section XI (textiles and textile articles) ;
 - (g) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops, fans or parts thereof or other articles falling within Section XII ;
 - (h) Imitation jewellery falling within heading No. 71.16 ;
 - (ij) Articles falling within Section XVI (machines and mechanical or electrical appliances) ;
 - (k) Parts of aircraft or vehicles falling within Section XVII ;
 - (l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90 ;
 - (m) Articles falling within Chapter 91 (for example, clock or watch cases) ;
 - (n) Musical instruments or parts thereof or other articles falling within Chapter 92 ;

- (o) Furniture and other articles of Chapter 94 ;
- (p) Brushes or other articles falling within Chapter 96 ;
- (q) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ; or
- (r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98.

2. Headings Nos. 39.01 and 39.02 are to be taken to apply only to goods of a kind produced by chemical synthesis answering to one of the following descriptions :

- (a) Artificial plastics including artificial resins ;
- (b) Silicones ;
- (c) Resols, liquid polyisobutylene, and similar artificial polycondensation or polymerisation products.

3. Headings Nos. 39.01 to 39.06 are to be taken to apply to materials in the following forms only :

- (a) Liquid or pasty (including emulsions, dispersions and solutions) ;
- (b) Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms ;
- (c) Monofil of which any cross-sectional dimension exceeds 1 mm ; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked ;
- (d) Plates, sheets, film, foil and strip (other than that classified in heading No. 51.02 by the application of Note 4 to Chapter 51), whether or not printed or otherwise surface-worked, uncut or cut into rectangles but not further worked (even if, when so cut, they become articles ready for use) ;
- (e) Waste and scrap.

Heading No.	Name of article	Rate of duty
1	2	3
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, pheno-plasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones) :	
	A. Blocks, lumps, powders, granules, flakes and similar other forms.	50% <i>ad val.</i>
	B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides	92½% <i>ad val.</i>
	C. Synthetic Bond (e.g., 'Durite'), a phenol formaldehyde resin, in liquid or powder form, containing minute quantities of hexamethylenetetramine	25% <i>ad val.</i>
	D. Nylon monofilament of a diameter exceeding 1 mm, but not exceeding 1.4 mm	25% <i>ad val.</i>

1	2	3
	E. Poly hexamethylene adipine amide ; polymer of hexamethylene diamine and sebacic acids, polyamide of hexamethylene diamine adipate ; polymer of caprolactam ; superpolyamide of 1.1-amino.	25% ad val.
	F. Other	62½% ad val.
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, Conmarone-indene resins) :	
	A. Blocks, lumps, powders, granules, flakes and similar other forms :	
	(i) Polyethylene resins of low density within the range of 0.915—0.929 g/m at 23°C	92½% ad val. or Rs. 1.55 per lb. which- ever is higher.
	(ii) Polyvinyl chloride and its compounds	92½% ad val.
	(iii) Other	50% ad val.
	B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides	92½% ad val.
	C. Other :	
	(i) Polyvinyl chloride and its compounds	92½% ad val.
	(ii) Other	62½% ad val.
39.03	Regenerated cellulose ; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celloid) ; vulcanised fibre :	
	A. Blocks, lumps, powders, granules, flakes and similar other forms.	50% ad val.
	B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides	92½% ad val.
	C. Other :	
	(i) Transparent wrapping of regenerated cellulose (Cellophane), of cellulose acetate or of other materials falling under heading No. 39.03	75% ad val.
	(ii) Other	62½% ad val.
39.04	Hardened proteins (for example, hardened casein and hardened gelatin) :	
	A. Blocks, lumps, powders, granules, flakes and similar other forms.	50% ad val.
	B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides	92½% ad val.
	C. Other	62½% ad val.

1	2	3
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber):	
A.	Blocks, lumps, powders, granules, flakes and similar other forms:	
(i)	Polyvinyl chloride and its compounds	92½% <i>ad val.</i>
(ii)	Other	50% <i>ad val.</i>
B.	"Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides	92½% <i>ad val.</i>
C.	Other:	
(i)	Polyvinyl chloride and its compounds	92½% <i>ad val.</i>
(ii)	Other	62½% <i>ad val.</i>
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linnoxyn:	
A.	Blocks, lumps, powders, granules, flakes and similar other forms:	
(i)	Polyvinyl chloride and its compounds	92½% <i>ad val.</i>
(ii)	Other	50% <i>ad val.</i>
B.	"Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides	92½% <i>ad val.</i>
C.	Other:	
(i)	Polyvinyl chloride and its compounds	92½% <i>ad val.</i>
(ii)	Other	62½% <i>ad val.</i>
9.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:	
A.	Plastic coils (contraceptives) and accessories thereof	Free.
B.	Bobbins, cones, cops, cores, spools and similar supports of a kind used in textile machinery	25% <i>ad val.</i>
C.	Gloves, surgical; scientific instruments and parts and accessories thereof	62½% <i>ad val.</i>
D.	For automotive vehicles	117½% <i>ad val.</i>
E.	Other	92½% <i>ad val.</i>

CHAPTER 40

RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

NOTES

1. Except where the context otherwise requires, throughout this Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hardened: natural rubber, balata, gutta percha and similar natural gums, synthetic rubbers and factice derived from oils, and such substances re-claimed.

2. This chapter does not cover the following products of rubber and textiles, which fall generally within Section XI :

- (a) Knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting, of rubberised knitted or crocheted fabric, of heading No. 40.10); other elastic fabric or articles thereof;
- (b) Textile hosepipe and similar textile tubing, internally coated or lined with rubber (heading No. 59.15);
- (c) Woven textile fabrics (other than the goods of heading No. 40.10) impregnated, coated, covered or laminated with rubber;
 - (i) Weighing not more than $1,500 \text{ g/m}^2$; or
 - (ii) Weighing more than $1,500 \text{ g/m}^2$ and containing more than 50% by weight of textile material; and articles of these fabrics;
- (d) Felt impregnated or coated with rubber and containing more than 50% by weight of textile material, and articles thereof;
- (e) Bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof;
- (f) Fabrics composed of parallel textile yarns, agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

However, plates, sheets and strip, of expanded, foam or sponge rubber, combined, with textile fabric, and articles thereof, are to be classified in Chapter 40 provided that the textile fabric is present merely for reinforcing purposes.

3. The following are also not covered by this Chapter :

- (a) Footwear or parts thereof falling within Chapter 64;
- (b) Headgear or parts thereof (including bathing caps) falling within Chapter 65;
- (c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI;
- (d) Articles falling within Chapter 90, 92, 94 or 96;
- (e) Articles falling within Chapter 97 (other than sports gloves and goods falling within heading No. 40.11); or
- (f) Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.

4. In note I to this Chapter and in headings Nos. 40.02, 40.05 and 40.06, the expression "synthetic rubber" is to be taken to apply to:

- (a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which, at a

temperature between 18° and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. Such substances include cis-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadiene-styrene (SBR), polychlorobutadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) and butyl rubber (IIR);

(b) Thioplasts (TM); and

(c) Natural rubber modified by grafting or mixing with artificial plastic material, de-polymerised natural rubber, and mixtures of unsaturated synthetic substances with saturated synthetic high polymers, provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5. Headings Nos. 40.01 and 40.02 are to be taken not to apply to :

(a) Natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance ; however, latex merely stabilised or concentrated, and thermo-sensitive and electro-positive latex are to be classified in heading No. 40.01 or 40.02 as the case may be ;

(b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation ; or

(c) Mixtures of any of the products specified in Note 1 to the present Chapter, whether or not compounded with any other substance.

6. Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds 5 mm, is to be classified as strip, rod or profile shape, falling within heading No. 40.08.

7. Heading No. 40.10 is to be taken to include transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber.

8. For the purpose of heading No. 40.06, pre-vulcanised rubber latex is to be deemed to be unvulcanised rubber latex.

For the purposes of headings Nos. 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanised rubber whether or not they have been vulcanised.

9. In heading Nos. 40.05, 40.08 and 40.15, the expressions " plates ", " sheets " and " strip " are to be taken to apply, and to apply only, to plates, sheets and strip, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom not further worked.

In heading No. 40.08 the expressions "rods" and "profile shapes" and in heading No. 40.15 the expressions "rods", "profile shapes" and "tubes" are to be taken to apply, and to apply only, to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading No.	Name of article	Rate of duty
1	2	3
I. RAW RUBBER		
40.01	Natural rubber latex, whether or not with added synthetic rubber latex ; pre-vulcanised natural rubber latex ; natural rubber, balata, gutta-percha and similar natural gums	25% <i>ad val.</i>
40.02	Synthetic rubber latex ; pre-vulcanised synthetic rubber latex ; synthetic rubber ; factice derived from oils	25% <i>ad val.</i>
40.03	Reclaimed rubber	25% <i>ad val.</i>
40.04	Waste and parings of unhardened rubber ; scrap of unhardened rubber, fit only for the recovery of rubber ; powder obtained from waste or scrap of unhardened rubber	25% <i>ad val.</i>
II. UNVULCANISED RUBBER		
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02 ; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation ; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch	37½% <i>ad val.</i>
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions) ; articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs)	50% <i>ad val.</i>
III. ARTICLES OF UNHARDENED VULCANISED RUBBER		
40.07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	62½% <i>ad val.</i>
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber	62½% <i>ad val.</i>
40.09	Piping and tubing, of unhardened vulcanised rubber	62½% <i>ad val.</i>
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber :	
	A. For automotive vehicles	87½% <i>ad val.</i>
	B. Other	62½% <i>ad val.</i>
40.11	Rubber tyres, tyre cases, interchangeable tyre threads, inner-tubes and tyre flaps, for wheels of all kinds :	
	A. Rubber tyres, tubes etc. used exclusively for aeroplanes and tractors	Free.
	B. Rubber tyres, tubes, etc. used exclusively in motor cycles	50% <i>ad val.</i>
	C. Other	75% <i>ad val.</i>

1	2	3
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber :	
	A. Contraceptives all sorts	Free.
	B. Hot water bottles and rubber teaks	50% <i>ad val.</i>
	C. Other	25% <i>ad val.</i>
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber	62½% <i>ad val.</i>
40.14	Other articles of unhardened vulcanised rubber :	
	A. Rubber sheets for the manufacture of stoppers for pharmaceutical industry	25% <i>ad val.</i>
	B. Other	62½% <i>ad val.</i>
IV. HARDENED RUBBER (EBONITE AND VULCANITE) ; ARTICLES MADE THEREOF		
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes ; scrap, waste and powder, of hardened rubber	62½% <i>ad val.</i>
40.16	Articles of hardened rubber (ebonite and vulcanite) :	
	A. Hygienic, medical and surgical articles	25% <i>ad val.</i>
	B. Other	62½% <i>ad val.</i>

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THERE-
OF ; SADDLERY AND HARNESS ; TRAVEL GOODS, HANDBAGS AND
SIMILAR CONTAINERS ; ARTICLES OF GUT (OTHER THAN
SILK-WORM GUT)

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

NOTES

1. This Chapter does not cover :

- (a) Parings or similar waste, of raw hides or skins (heading No. 05.05 or 05.06) ;
- (b) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01 ; or
- (c) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43) ; the following are, however, to be classified in heading No. 41.01, namely, raw hides or skins with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan Lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.

2. Throughout the Nomenclature the expression "composition leather" is to be taken to mean only substances of the kind referred to in heading No. 41.10.

Heading No.	Name of article	Rate of duty
1	2	3
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool :	
	A. Bovine and equine hides, other than calfskins	25% <i>ad val.</i>
	B. Calf skins	25% <i>ad val.</i>
	C. Goat skins and kid skins	25% <i>ad val.</i>
	D. Sheep and lamb skins with the wool on	25% <i>ad val.</i>
	E. Sheep and lamb skins without the wool	25% <i>ad val.</i>
	F. Other	25% <i>ad val.</i>
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08 :	
	A. Calf leather	62½% <i>ad val.</i>
	B. Other	62½% <i>ad val.</i>
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08	62½% <i>ad val.</i>
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08	62½% <i>ad val.</i>
41.05	Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08	62½% <i>ad val.</i>
41.06	Chamois-dressed leather	62½% <i>ad val.</i>
41.07	Parchment-dressed leather	62½% <i>ad val.</i>
41.08	Patent leather and imitation patent leather ; metallised leather	62½% <i>ad val.</i>
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather ; leather dust, powder and flour	25% <i>ad val.</i>
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	62½% <i>ad val.</i>

CHAPTER 42

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

NOTES

1. This chapter does not cover :

- (a) Sterile surgical catgut and similar sterile suture materials (heading No. 30.05) ;
- (b) Articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04) ;
- (c) String or net-bags of Section XI ;

- (d) Articles falling within Chapter 64 ;
- (e) Headgear or parts thereof falling within Chapter 65 ;
- (f) Whips, riding-crops or other articles of heading No. 66.02 ;
- (g) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.09 or 92.10) ;
- (h) Furniture or parts of furniture (Chapter 94) ;
- (ij) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ; or
- (k) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.

2. For the purposes of heading No. 43.03, the expression "articles of apparel and clothing accessories" is to be taken to apply, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including watch straps.

Heading No.	Name of article	Rate of duty
1	2	3
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal ..	92½% <i>ad val.</i>
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric	92½% <i>ad val.</i>
42.03	Articles of apparel and clothing accessories, of leather or of composition leather	92½% <i>ad val.</i>
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes	25% <i>ad val.</i>
42.05	Other articles of leather or of composition leather	92½% <i>ad val.</i>
42.06	Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons :	
	A. Tendons made up as machinery belting and laces for machinery belting	25% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR ; MANUFACTURES THEREOF

NOTES

1. Throughout the Nomenclature references to furskins, other than to raw furskins of heading No. 43.01, are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.

2. This Chapter does not cover :

- (a) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01 ;

- (b) Raw hides or skins, with the hair on, of a kind falling within Chapter 41 (See Note 1 (c) to that Chapter);
- (c) Gloves consisting of leather and furskins or of leather and artificial fur (heading No. 42.03);
- (d) Articles falling within Chapter 64;
- (e) Headgear or parts thereof falling within Chapter 65; or
- (f) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

3. For the purposes of heading No. 43.02, the expression "plates, crosses and similar forms" means furskins or parts thereof (excluding "dropped" skins) sewn together in rectangles, crosses or trapeziums, without the addition of other materials. Other assembled skins ready for immediate use (or requiring only cutting to become ready for use), and skins or parts of skins sewn together in the form of garments or parts or accessories of garments or of other articles fall within heading No. 43.03.

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 under heading No. 43.03 or 43.04, as the case may be.

5. Throughout the Nomenclature 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 (heading No. 58.04, for example).

Heading No.	Name of article	Rate of duty
1	2	3
43.01	Raw furskins	62½% <i>ad val.</i>
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)	92½% <i>ad val.</i>
43.03	Articles of furskin	155% <i>ad val.</i>
43.04	Artificial fur and articles made thereof	155% <i>ad val.</i>

SECTION IX

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

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

NOTES

1. This Chapter does not cover:

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

- (b) Wood of a kind used primarily in dyeing or in tanning (heading No. 13.01);
- (c) Activated charcoal (heading No. 38.03);
- (d) Articles falling within Chapter 46;
- (e) Footwear or parts thereof falling within Chapter 64;
- (f) Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (g) Goods falling within heading No. 68.09;
- (h) Imitation jewellery falling within heading No. 71.16;
- (ij) Goods falling within Section XVII (for example, wheel wrights' wares);
- (k) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (l) Musical instruments or parts thereof (Chapter 92);
- (m) Parts of firearms (heading No. 93.06);
- (n) Furniture or parts thereof falling within Chapter 94;
- (o) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
- (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.

2. In this Chapter, the expression "improved wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Headings Nos. 44.19 to 44.28 are to be taken to apply to articles of the respective descriptions of plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.

4. Heading No. 44.25 shall be taken not to apply to tools in which metal parts form the blade, working edge, working surface or other working part.

Heading No.	Name of article	Rate of duty
1	2	3
44.01	Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust	50% <i>ad val.</i>
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not.	50% <i>ad val.</i>
44.03	Wood in the rough; whether or not stripped of its bark or merely roughed down:	
	A. Teakwood	125% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>

1	2	3
44.04	Wood, roughly squared or half-squared, but not further manufactured :	
	A. Teakwood	125% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm :	
	A. Of coniferous species :	
	(i) Pencil slats of cedar, not exceeding 8 inches in length ..	25% <i>ad val.</i>
	(ii) Other	50% <i>ad val.</i>
	B. Other :	
	(i) Beach, Birch and Hornbeam wood of a length not exceeding 16 inches for manufacture of bobbins ; blocks of a length not exceeding 20 inches in length for manufacture of cotton textile shuttles and blocks of a length not exceeding 24 inches in length for manufacture of jute textile shuttles of Oak, Cornel, Beach, Percimon, Hornbeam and Maple wood.	25% <i>ad val.</i>
	(ii) Teakwood	125% <i>ad val.</i>
	(iii) Other	50% <i>ad val.</i>
44.06	Wood paving blocks :	
	A. Of teakwood	125% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
44.07	Railway or tramway sleepers of wood :	
	A. Of teakwood	100% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
44.08	Riven staves of wood, not further prepared than sawn on one principal surface ; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn :	
	A. Of teakwood	125% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
44.09	Hoopwood ; split poles ; piles, pickets and stakes of wood, pointed but not sawn lengthwise ; chipwood ; pulpwood in chips or particles ; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids :	
	A. Of teakwood	125% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like :	
	A. Of teakwood	125% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
44.11	Drawn wood ; match splints ; wooden pegs or pins for footwear ..	50% <i>ad val.</i>
44.12	Wood wool and wood flour	50% <i>ad val.</i>
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planned or tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured :	
	A. Of coniferous species	62½% <i>ad val.</i>
	B. Other	62½% <i>ad val.</i>

1	2	3
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm ; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm	62½% <i>ad val.</i>
44.15	Plywood, blackboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets) ; inlaid wood and wood marquetry	155% <i>ad val.</i>
44.16	Cellular wood panels, whether or not faced with base metal	62½% <i>ad val.</i>
44.17	"Improved" wood, in sheets, blocks or the like	62½% <i>ad val.</i>
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	92½% <i>ad val.</i>
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards	62½% <i>ad val.</i>
44.20	Wooden picture frames, photograph frames, mirror frames and the like.	125% <i>ad val.</i>
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings	75% <i>ad val.</i>
44.22	Casks, barrels, vats, tubs, buckets and other cooperers' products and parts thereof, of wood, other than staves falling within heading No. 44.08.	75% <i>ad val.</i>
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)	75% <i>ad val.</i>
44.24	Household utensils of wood	125% <i>ad val.</i>
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles ; boot and shoe lasts and trees, of wood	25% <i>ad val.</i>
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood.	25% <i>ad val.</i>
44.27	Standard lamps, table lamps and other lighting fittings, of wood ; articles of furniture, of wood, not falling within Chapter 94 ; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles of wood ; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood ; articles of wood for personal use or adornment, or a kind normally carried in the pocket, in the handbag or on the person ; parts of the foregoing articles, of wood	125% <i>ad val.</i>
44.28	Other articles of wood	125% <i>ad val.</i>

CHAPTER 45

CORK AND ARTICLES OF CORK

NOTES

1. This Chapter does not cover :

- (a) Footwear or parts of footwear falling within Chapter 64 ;
- (b) Headgear or parts of headgear falling within Chapter 65 ; or
- (c) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

Natural cork roughly squared or deprived of the outer bark is to be taken to fall within heading No. 45.02 and not within heading No. 45.01.

Heading No.	Name of article	Rate of duty
1	2	3
45.01	Natural cork, unworked, crushed, granulated or ground ; waste cork ..	25% <i>ad val.</i>
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	50% <i>ad val.</i>
45.03	Articles of natural cork	62½% <i>ad val.</i>
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork :	
	A. Agglomerated cork ; in blocks, slabs, sheets, rods and tubes ..	50% <i>ad val.</i>
	B. Articles of agglomerated cork	62½% <i>ad val.</i>

CHAPTER 46

MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS ; BASKETWARE AND WICKER WORK

NOTES

1. In this Chapter the expression "plaiting materials" includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not strips of leather, of composition leather or of felt, human hair, horse hair, textile rovings or yarns, or monofil or strip of Chapter 51.

2. This Chapter does not cover :

- Twine, cordage, ropes or cables, plaited or not (heading No. 59.04) ;
- Footwear or headgear or parts thereof falling within Chapter 64 or 65 ;
- Vehicles and bodies for vehicles, of basketware (Chapter 87) ; or
- Furniture or parts thereof (Chapter 94).

3. For the purposes of heading No. 46.02, "plaiting materials bound together in parallel strands" means "plaiting materials" placed side by side and bound together, in the form of sheets, whether the binding materials are of spun textile fibre or not.

Heading No.	Name of article	Rate of duty
1	2	3
46.01	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips	62½% <i>ad val.</i>
46.02	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens ; straw envelopes for bottles	62½% <i>ad val.</i>
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.01 or 46.02 ; articles of loofah	125% <i>ad val.</i>

SECTION X

PAPER-MAKING MATERIAL ; PAPER AND PAPERBOARD
AND ARTICLES THEREOF

CHAPTER 47

PAPER-MAKING MATERIAL

Heading No.	Name of article	Rate of duty
1	2	3
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material :	
A.	Mechanical wood pulp	50 % <i>ad val.</i>
B.	Pulp other than wood pulp	50 % <i>ad val.</i>
C.	Chemical wood pulp, dissolving grades	50 % <i>ad val.</i>
D.	Soda wood pulp and sulphate wood pulp, unbleached	50 % <i>ad val.</i>
E.	Soda wood[pulp]and sulphate wood pulp, bleached (other than dissolving grades)	50 % <i>ad val.</i>
F.	Sulphite wood pulp, unbleached	50 % <i>ad val.</i>
G.	Sulphite wood pulp, bleached (other than dissolving grades)	50 % <i>ad val.</i>
H.	Semi-chemical wood pulp	50 % <i>ad val.</i>
47.02	Waste paper and paperboard ; scrap articles of paper or of paperboard, fit only for use in paper making	25 % <i>ad val.</i>

CHAPTER 48

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

NOTES

1. This chapter does not cover :

- (a) Stamping foils of heading No. 32.09 ;
- (b) Perfume and cosmetic papers (heading No. 33.06) ;
- (c) Soap papers (heading No. 34.01), paper impregnated or coated with detergent (heading No. 34.02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No. 34.05) ;
- (d) Paper or paperboard, sensitised (heading No. 37.03) ;
- (e) Paper-reinforced stratified artificial plastic sheeting (headings Nos. 39.01 to 39.06), or vulcanised fibre (heading No. 39.03), or articles of such materials (heading No. 39.07) ;
- (f) Goods falling within heading No. 42.02 (for example, travel goods) ;
- (g) Articles falling within any heading in Chapter 46 (manufactures of plaiting materials) ;
- (h) Paper yarn or textile articles of paper yarn (Section XI) ;

- (j) Abrasive paper (heading No. 68.06) or paper-backed mica splittings (heading No. 68.15) (paper coated with mica powder is, however, to be classified in heading No. 48.07);
- (k) Metal foil backed with paper or paperboard (Section XV);
- (l) Perforated paper or paperboard for musical instruments (heading No. 92.10); or
- (m) Goods falling within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).

2. Subject to the provisions of Note 3, headings Nos. 48.01 and 48.02 are to be taken to include paper and paperboard which have been subjected to calendaring, super-calendaring, glazing or similar finishing, including false water-marking, and also to paper and paperboard coloured or marbled throughout the mass by any method. They do not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.

3. Paper or paperboard answering to a description in two or more of the headings Nos. 48.01 to 48.07 is to be classified under that one of such headings which occurs latest in the Nomenclature.

4. Headings Nos. 48.01 to 48.07 are to be taken not to apply to paper, paperboard or cellulose wadding:

- (a) In strips or rolls of a width not exceeding 15 cm; or
- (b) In rectangular sheets (unfolded if necessary) of which no side exceeds 36 cm; or
- (c) Cut into shapes other than rectangular shapes.

Except that hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3, within heading No. 48.02.

5. For the purposes of heading No. 48.11, "wallpaper and lincrusta" are to be taken to apply only to:

- (a) Paper in rolls, suitable for wall or ceiling decoration, being:
 - (i) Paper with one or with two margins, with or without guide marks; or
 - (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding 60 cm;
- (b) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.

6. Heading No. 48.15 is to be taken to apply, *inter alia*, to paper-wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and to toilet paper in rolls or packets, but not to the articles mentioned in Note 7.

7. Heading No. 48.21 is to be taken to apply, *inter alia*, to cards for statistical machines, perforated paper and paper board cards for jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.

8. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49.

Heading No.	Name of article	Rate of duty
1	2	3

I. PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS

48.01 Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets :

- A. Thin paper weighing not more than 32 grammes per square metre
- (i) Cigarette paper 25% *ad val.*
 - (ii) Manifold and similar paper 37½% *ad val.*
 - (iii) Carbon tissue 37½% *ad val.*
 - (iv) Other 62½% *ad val.*
- B. Printing and writing paper weighing more than 32 but not more than 220 grammes per square metre :
- (i) Newsprint that is to say, paper in rolls or sheets, having a water absorbency when tested by the one minute Cobb method of not less than 45 grammes per square metre containing not less than 70 per cent of mechanical wood pulp and of weight not less than 48 nor more than 63 grammes per square metre Free.
 - (ii) Other 25% *ad val.*
- C. Wrapping paper weighing more than 32 but not more than 220 grammes per square metre :
- (i) Kraft paper 25% *ad val.*
 - (ii) Other 62½% *ad val.*
- D. Special purpose paper weighing more than 32 but not more than 220 grammes per square metre :
- (i) Paper for backing abrasives 25% *ad val.*
 - (ii) Paper for the manufacture of sensitised paper 25% *ad val.*
 - (iii) Filter paper and other absorbent paper 37½% *ad val.*
 - (iv) Other 62½% *ad val.*
- E. Paper and paper abroad weighing more than 220 grammes per square metre :
- (i) Filter paper and paper board ; blotting or absorbent paper and paper board 37½% *ad val.*
 - (ii) Duplex, triplex and similar paper and paperboard consisting of several layers of different qualities of pulp pressed together: 25% *ad val.*
 - (iii) Other 62½% *ad val.*
- F. Other 62½% *ad val.*

48.02 Hand-made paper and paperboard :

- A. Starch paper for the manufacture of torch cells 50% *ad val.*
- B. Other 92½% *ad val.*

48.03 Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets :

- A. Grease proof paper ; glazed transparent paper 25% *ad val.*
- B. Other 62½% *ad val.*

48.04 Composite paper of paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets

62½% *ad val.*

1	2	3
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets ..	62½% <i>ad val.</i>
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets	62½% <i>ad val.</i>
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets ;	
	A. Impregnated paper and paperboard	25% <i>ad val.</i>
	B. Coated paper and paperboard :	
	(i) Carbon paper	62½% <i>ad val.</i>
	(ii) Graphite paper	62½% <i>ad val.</i>
	(iii) Tissue paper for the manufacture of stencils	37½% <i>ad val.</i>
	(iv) Simplex, duplex and triplex paper for the manufacture of transfers	37½% <i>ad val.</i>
	(v) Other	92½% <i>ad val.</i>
	C. Lithographed and micro-tinted cheque paper	75% <i>ad val.</i>
	D. Other	92½% <i>ad val.</i>
48.08	Filter blocks, slabs and plates, of paper pulp	62½% <i>ad val.</i>
48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	75% <i>ad val.</i>
II. PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD.		
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes :	
	A. Cigarette paper for use in industrial machines	25% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
48.11	Wallpaper and lincrusta ; window transparencies of paper	92½% <i>ad val.</i>
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound ..	92½% <i>ad val.</i>
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes ..	62½% <i>ad val.</i>
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards ; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery ..	92½% <i>ad val.</i>
48.15	Other paper and paperboard, cut to size or shape :	
	A. Note paper in boxes or packets	92½% <i>ad val.</i>
	B. Cigarette paper	25% <i>ad val.</i>
	C. Other	62½% <i>ad val.</i>
48.16	Boxes, bags and other packing containers, of paper or paperboard :	
	A. Paper bags imported by cement, fertilizers and gurgum manufacturing industry for packing these articles	37½% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
48.17	Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like.	92½% <i>ad val.</i>
48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard ; sample and other albums and book covers, of paper or paperboard..	92½% <i>ad val.</i>

1	2	3
48.19	Paper or paperboard labels, whether or not printed or gummed ..	50% <i>ad val.</i>
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened) : ..	50% <i>ad val.</i>
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding :	
	A. Cards for statistical machines ; recording dials and sheets and rolls for self-recording apparatus ; beaming paper, cards for jacquard attachment and the like	50% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>

CHAPTER 49

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

NOTES

1. This Chapter does not cover :

- Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48) ;
- Playing cards or other goods falling within any heading in Chapter 97 ; or
- Original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling within heading No. 99.04, antiques of an age exceeding one hundred years or other articles falling within any heading in Chapter 99.

2. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within heading No. 49.01 and not within heading No. 49.02.

3. Heading No. 49.01 is to be extended to apply to :

- 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 ;
- A pictorial supplement accompanying, and subsidiary to, a bound volume ; and
- Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11.

4. Headings Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within, heading No. 49.11.

5. For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

6. For the purposes of heading No. 49.06, the expression "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.

7. For the purposes of heading No. 49.09, the expression "picture postcards" means cards consisting essentially of an illustration and bearing printed indications of their use.

Heading No.	Name of article	Rate of duty
1	2	3
49.01	Printed books, booklets, brochures, pamphlets and leaflets	Free
49.02	Newspapers, journals and periodicals, whether or not illustrated .. .	Free
49.03	Children's picture books and painting books	Free
49.04	Music, printed or in manuscript, whether or not bound or illustrated ..	Free
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed ; printed globes (terrestrial or celestial)	Free
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper ; manuscripts and typescripts	Free
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined ; stamp-impressed paper ; bank notes, stock, share and bond certificates and similar documents of title ; cheque books :	
	A. Stock, share, bond certificates and similar documents of title ; cheque books	75% <i>ad val.</i>
	B. Other	Free
49.08	Transfers (Decalcomanins)	62½% <i>ad val.</i>
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	125% <i>ad val.</i>
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	125% <i>ad val.</i>
49.11	Other printed matter, including printed pictures and photographs :	
	A. Printed pictures and photographs :	
	(i) Wall pictures such as are ordinarily used for instructional purposes	Free
	(ii) Other	125% <i>ad val.</i>
	B. Other :	
	(i) Posters, pamphlets and other printed material intended for tourist propaganda purposes provided they are issued by or under the auspices of the Government of the country within which travel is to be stimulated and are not primarily intended to advertise the services of any private tourist agency	Free
	(ii) Trade catalogues and advertising circulars ; wall diagrams such as are ordinarily used for instructional purposes ; wall diagrams illustrative of natural science ; charts and schematic maps	Free
	(iii) Other	125% <i>ad val.</i>

SECTION XI

TEXTILES AND TEXTILE ARTICLES

NOTES

1. This Section does not cover :

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

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

- (a) Goods containing more than 10% by weight of silk, noil or other waste silk or any combination thereof are to be classified in Chapter 50, and, for the purposes of classification in that Chapter, as if consisting wholly of that one of those materials which predominates in weight ;
- (b) Continuous filament tow for the manufacture of man-made fibres one textile material which predominates in weight over any other single textile material.

B. For the purposes of the above rules :

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

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

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

- (a) Of silk, noil or other waste silk, of a weight exceeding 2 g|m (18,000 denier) ;
- (b) Of man-made fibre (including yarn of two or more monofil of Chapter 51), of a weight exceeding 1 g|m (9,000 denier) ;
- (c) Of true hemp or flax ;
 - (i) Polished or glazed, of which the length per kilogramme, multiplied by the number of constituent strands, is less than 7,000 m ;
 - (ii) Not polished or glazed and of a weight exceeding 2 g|m ;
- (d) Of coir, consisting of three or more plies ;
- (e) Of other vegetable fibres, of a weight exceeding 2 g|m ; or
- (f) Reinforced with metal.

B. Exceptions :

- (a) Yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal ;

- (b) Continuous filament tow for the manufacture of man-made fibres (discontinuous), and multi-filament yarn without twist or with a twist of less than 5 turns per metre;
 - (c) Silk worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;
 - (d) Metallised yarn, not being yarn reinforced with metal; and
 - (e) Chenille yarn and gimped yarn.
4. (A) For the purposes of Chapters 50, 51, 53, 54, 55 and 56, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn put up:

- (a) In balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - (i) 200 g in the case of flax and ramie;
 - (ii) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
 - (iii) 125 g in other cases;
- (b) In hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
 - (ii) 125 g in other cases;
- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
 - (ii) 125 g in other cases.

(B) Exceptions:

- (a) Single yarn of any textile material, except:
 - (i) Single yarn of sheep's or lambs' wool or of fine animal hair, unbleached; and
 - (ii) Single yarn of sheep's or lambs' wool or of fine animal hair, bleached, dyed or printed, of a length less than 2,000 m/kg;
- (b) Multiple or cabled yarn, unbleached;
 - (i) Of silk, noil or other waste silk, however put up; or
 - (ii) Of other textile material except sheep's or lambs' wool or fine animal hair, in hanks or skeins;
- (c) Multiple or cabled yarn of silk, noil or other waste silk, bleached, dyed or printed, of a length not less than 75,000 m/kg, measured multiple; and

(d) Single, multiple or cabled yarn of any textile material :

- (i) In cross-reeled hanks or skeins ; or
- (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. (a) For the purposes of heading No. 55.07, "gauze" 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.

(b) For the purposes of heading No. 58.08, "plain" means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling-in of the meshes. In applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.

6. For the purposes of this Section, the expression "made up" means :

- (a) Cut otherwise than into rectangles ;
- (b) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table cloths, scarf squares and blankets) ;
- (c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges ;
- (d) Cut to size and having undergone a process of drawn thread work ;
- (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).

7. The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.

CHAPTER 50

SILK AND WASTE SILK

Heading No.	Name of article	Rate of duty
1	2	3
50.01	Silk-worm cocoons suitable for reeling	37½% ad val.
50.02	Raw silk (not thrown)	50% ad val.
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	50% ad val.
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale	62½% ad val.
50.05	Yarn spun from silk waste other than noil, not put up for retail sale	62½% ad val.

1	2	3
50.06	Yarn spun from noil silk, not put up for retail sale	62½% <i>ad val.</i>
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale	62½% <i>ad val.</i>
50.08	Silk-worm gut ; imitation catgut of silk	25% <i>ad val.</i>
50.09	Woven fabrics of silk or of waste silk other than noil	187½% <i>ad val.</i>
50.10	Woven fabrics of noil silk	187½% <i>ad val.</i>

CHAPTER 51

MAN-MADE FIBRES (CONTINUOUS)

NOTES

1. Throughout the Nomenclature, the term "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing processes, either :

- By polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl, derivatives ; or
- By chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.

2. Heading No. 51.01 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.

3. The expression "yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).

4. Monofil of man-made fibre materials of which no cross-sectional dimension exceeds 1 mm is to be classified in heading No. 51.01 when of a weight less than 6.6 mg/m (60 denier) and in heading No. 51.02 in other cases. Monofil of which any cross-sectional dimension exceeds 1 mm is to be classified in Chapter 39.

Strip (artificial straw and the like) of man-made fibre materials is to be classified in heading No. 51.02 when of a width not exceeding 5 mm and in Chapter 39 in other cases.

Heading No.	Name of article	Rate of duty
1	2	3
51.01	Yarn of man-made fibres (continuous), not put up for retail sale :	
	A. Of synthetic fibres :	
	(i) Nylon yarn of 3 plies or more of a weight not exceeding 1 g/m, certified by the Provincial Directorate of Fisheries, to have been imported for making fishing nets by persons engaged in the operation of fishing	Free
	(ii) Other	Rs. 8.50 per lb. + 25% <i>ad val.</i>

1	2	3
B. Of regenerated fibres :		
(i) Cupprammonium rayon	Rs. 6.50 Per lb. + 25% ad val.
(ii) Viscose rayon	Rs. 6.50 per lb. + 25% ad val.
(iii) Acetate rayon	Rs. 6.50 per lb. + 25% ad val.
(iv) Other	Rs. 8.50 per lb. + 25% ad val.
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials :	
A.	"Lurex" yarn or strip and similar products of a width not exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides	
		Rs. 20 per lb. + 25% ad val.
B.	Nylon monofilament of a diameter not less than 0.7 mm and not exceeding 1mm and of a weight not less than 6.6 mgm/m ..	
		37½% ad val.
C.	Other	
		62½% ad val.
51.03	Yarn of man-made fibres (continuous), put up for retail sale :	
A. Of synthetic fibres :		
(i)	Nylon yarn of 3 plies or more of a weight not exceeding 1 g/m, certified by the Provincial Directorate of Fisheries to have been imported for making fishing nets by persons engaged in the operation of fishing	
		Free.
(ii)	Other	
		Rs. 8.50 per lb. + 25% ad val.
B. Of regenerated fibres :		
(i)	Cupprammonium rayon	
		Rs. 6.50 per lb. + 25% ad val.
(ii)	Viscose rayon	
		Rs. 6.50 per lb. + 25% ad val.
(iii)	Acetate rayon	
		Rs. 6.50 per lb. + 25% ad val.
(iv)	Other	
		Rs. 8.50 per lb. + 25% ad val.
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02 :	
A.	Tyre fabrics imported by the manufacturers of tyres	
		50% ad val.
B.	Karakuli cloth	
		50% ad val.
C.	Other	
		187½% ad val.

CHAPTER 52

METALLISED TEXTILES

Heading No.	Name of article	Rate of duty
1	2	3
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process :	
A.	Gold and silver thread	92½% <i>ad val.</i>
B.	Other	155% <i>ad val.</i>
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	187½% <i>ad val.</i>

CHAPTER 53

WOOL AND OTHER ANIMAL HAIR

NOTE

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

Heading No.	Name of article	Rate of duty
1	2	3
53.01	Sheep's or lambs' wool, not carded or combed :	
A.	Greasy or fleece washed	25% <i>ad val.</i>
B.	Other	25% <i>ad val.</i>
53.02	Other animal hair (fine or coarse), not carded or combed :	
A.	Fine hair	25% <i>ad val.</i>
B.	Coarse hair	25% <i>ad val.</i>
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted	25% <i>ad val.</i>
53.04	Waste of sheep's or lamb's wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)	25% <i>ad val.</i>
53.05	Sheep's or lamb's wool or other animal hair (fine or coarse), carded or combed :	
A.	Wool and other animal hair, carded or combed, other than wool tops	25% <i>ad val.</i>
B.	Wool tops	25% <i>ad val.</i>
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale :	
A.	Woollen yarn upto and including 4 counts	Free.
B.	Other	50% <i>ad val.</i>

1	2	3
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale :	
	A. Worsted yarn upto and including 7 counts	Free.
	B. Other	50% <i>ad val.</i>
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale	50% <i>ad val.</i>
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	50% <i>ad val.</i>
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale :	
	A. Knitting wool	75% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair :	
	A. Karakuli cloth	50% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
53.12	Woven fabrics of coarse animal hair other than horsehair	62½% <i>ad val.</i>
53.13	Woven fabrics of horsehair	62½% <i>ad val.</i>

CHAPTER 54

FLAX AND RAMIE

Heading No.	Name of article	Rate of duty
1	2	3
54.01	Flax, raw or processed but not spun ; flax tow and waste (including pulled or garnetted rags)	25% <i>ad val.</i>
54.02	Ramie, raw or processed but not spun ; ramie noils and waste (including pulled or garnetted rags)	25% <i>ad val.</i>
54.03	Flax or ramie yarn, not put up for retail sale	37½% <i>ad val.</i>
54.04	Flax or ramie yarn, put up for retail sale	37½% <i>ad val.</i>
54.05	Woven fabrics of flax or of ramie	62½% <i>ad val.</i>

CHAPTER 55

COTTON

Heading No.	Name of article	Rate of duty
1	2	3
55.01	Cotton, not carded or combed	Rs. 5 per lb.
55.02	Cotton linters	67½ paise per lb.

1	2	3
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed	67½ paise per lb.
55.04	Cotton, carded or combed	Rs. 1.87½ per lb.
55.05	Cotton yarn, not put up for retail sale	62½% <i>ad val.</i>
55.06	Cotton yarn, put up for retail sale	62½% <i>ad val.</i>
55.07	Cotton gauze :	
	A. Unbleached, not mercerised :	
	(i) Containing silk or man-made fibres	155% <i>ad val.</i>
	(ii) Not containing silk or man-made fibres	92½% <i>ad val.</i>
	B. Other :	
	(i) Containing silk or man-made fibres	155% <i>ad val.</i>
	(ii) Not containing silk or man-made fibres	92½% <i>ad val.</i>
	C. Cotton wrapping gauze 3"×4" used in the manufacture of torch cells falling under sub-head A (ii) and B (ii)	62½% <i>ad val.</i>
55.08	Terry towelling and similar terry fabrics of cotton :	
	A. Unbleached, not mercerised :	
	(i) Containing silk or man-made fibres	155% <i>ad val.</i>
	(ii) Not containing silk or man-made fibres	92½% <i>ad val.</i>
	B. Other :	
	(i) Containing silk or man-made fibres	155% <i>ad val.</i>
	(ii) Not containing silk or man-made fibres	92½% <i>ad val.</i>
55.09	Other woven fabrics of cotton :	
	A. Unbleached, not mercerised :	
	(i) Containing silk or man-made fibres	155% <i>ad val.</i>
	(ii) Not containing silk or man-made fibres:	
	(a) Cotton umbrella grey cloth in pieces not more than 49 inches in width and not more than 100 yards in length, with edge borders 1/8 inch to 3/8 inch on both sides, a blank space from 3/4 inch to 1 inch or over after the edge border and a design border after the blank space ranging from 3/4 inch to 1 inch or over, the total breadth of the edge border, blank space and design border to be not under 2 inches. After the design border on both sides there shall be blank spaces not more than 20½ inches each and a space not under 4 inches including two of the same design borders and a blank space of 1½ inches to 2 inches or over the centre part of the cloth	50% <i>ad val.</i>
	(b) Cotton tyre fabric imported by the manufacturers of tyres	50% <i>ad val.</i>
	(c) Cotton ribbon fabrics for the manufacture of typewriter ribbon	25% <i>ad val.</i>
	(d) Other	92½% <i>ad val.</i>

1	2	3
B. Other :		
(i) Containing silk or man-made fibres		155% <i>ad val.</i>
(ii) Not containing silk or man-made fibres :		
(a) Cotton jumbrella cloth dyed fast black, not more than 22 inches in width, with edge border 1/8 inch to 1 1/4 inches on one side or both sides. Blank space after the edge border or the edge from 3/4 inch to 1 inch or over. Design border or borders after the blank space to range from 3/4 inch to 1 inch or 1-1/4 inch. Total breadth of edge border, blank space and border design to be not under 2 inches		50% <i>ad val.</i>
(b) Fusing interlining material (textile material for stiffening cuffs and collars) if imported by authorised manufacturers of garments		62 1/2 % <i>ad val.</i>
C. Other		92 1/2 % <i>ad val.</i>

CHAPTER 56

MAN-MADE FIBRES (DISCONTINUOUS)

NOTE

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

- Length of tow exceeding 2 m ;
- Twist less than 5 turns per metre ;
- Weight per filament less than 6.6 mg/m (60 denier) ;
- In the case of filaments described in Note 1(a) to Chapter 51, the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length ;
- Total weight of tow more than 2g/m (18,000 denier).

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

Heading No.	Name of article	Rate of duty
1	2	3
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning :	
	A. Synthetic fibres	87 1/2 % <i>ad val.</i>
	B. Regenerated fibres	87 1/2 % <i>ad val.</i>
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous) :	
	A. Of synthetic fibres	87 1/2 % <i>ad val.</i>
	B. Of regenerated fibres	87 1/2 % <i>ad val.</i>
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning	87 1/2 % <i>ad val.</i>

1	2	3
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning :	
A.	Synthetic fibres	87½% ad val.
B.	Regenerated fibres	87½% ad val.
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale :	
A.	Of synthetic fibres	Rs. 8.50 per lb. +25% ad val.
B.	Of regenerated fibres :	
(i)	Cupprammonium rayon	Rs. 6.50 per lb. +25% ad val.
(ii)	Viscose rayon	Rs. 6.50 per lb. +25% ad val.
(iii)	Acetate rayon	Rs. 6.50 per lb. +25% ad val.
(iv)	Other	Rs. 8.50 per lb. +25% ad val.
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale :	
A.	Of synthetic fibres	Rs. 8.50 per lb. +25% ad val.
B.	Of regenerated fibres :	
(i)	Cupprammonium rayon	Rs. 6.50 per lb. +25% ad val.
(ii)	Viscose rayon	Rs. 6.50 per lb. +25% ad val.
(iii)	Acetate rayon	Rs. 6.50 per lb. +25% ad val.
(iv)	Other	Rs. 8.50 per lb. +25% ad val.
56.07	Woven fabrics of man-made fibres (discontinuous or waste) :	
A.	Karakuli cloth	50% ad val.
B.	Other	187½% ad val.

CHAPTER 57

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

Heading No.	Name of article	Rate of duty
1	2	3
57.01	True hemp ("cannabis sativa") raw or processed but not spun ; tow and waste of true hemp (including pulled or garnetted rags or ropes)	37½% ad val.
57.02	Manila hemp (abaca) ("Musa textilis"), raw or processed but not spun ; tow and waste of manila hemp (including pulled or garnetted rags or ropes)	37½% ad val.

1	2	3
57.03	Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun ; tow and waste thereof (including pulled or garnetted rags or ropes)	Free.
57.04	Other vegetable textile fibres, raw or processed but not spun ; waste of such fibres (including pulled or garnetted rags or ropes) ;	
	A. Sisal and other fibres of the agave family and waste of such fibres	Free.
	B. other	Free.
57.05	Yarn of true hemp	50% <i>ad val.</i>
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03 ..	25% <i>ad val.</i>
57.07	Yarn of other vegetable textile fibres	50% <i>ad val.</i>
57.08	Paper yarn	50% <i>ad val.</i>
57.09	Woven fabrics of true hemp	62½% <i>ad val.</i>
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03	62½% <i>ad val.</i>
57.11	Woven fabrics of other vegetable textile fibres	62½% <i>ad val.</i>
57.12	Woven fabrics of paper yarn	62½% <i>ad val.</i>

CHAPTER 58

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

NOTES

1. The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within heading No. 58.10.

2. In headings Nos. 58.01 and 58.02, the words "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59.

3. For the purposes of heading No. 58.05, the expression "narrow woven fabrics" means :

- Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or made otherwise) on both edges ;
- Tubular woven fabrics of a flattened width not exceeding 30 cm ; and
- Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.

4. Heading No. 58.08 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within heading No. 59.05.

5. In heading No. 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading is to be taken not to apply to needle work tapestry (heading No. 58.03).

6. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

Heading No.	Name of article	Rate of duty
1	2	3
58.01	Carpets, carpeting and rugs, knotted (made up or not) :	
	A. Of silk or of man-made fibres	155% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem" "Schumacks" and "Karamanie," rugs and the like (made up or not) :	
	A. Of silk or of man-made fibres	155% <i>ad val.</i>
	B. Coir mats and matting	62½% <i>ad val.</i>
	C. Other	92½% <i>ad val.</i>
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand :	
	A. Of silk or of man-made fibres	155% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05) :	
	A. Of cotton :	
	(i) Containing silk or man-made fibres	155% <i>ad val.</i>
	(ii) Not containing silk or man-made fibres	92½% <i>ad val.</i>
	B. Of silk	187½% <i>ad val.</i>
	C. Of wool or of fine animal hair	92½% <i>ad val.</i>
	D. Of man-made fibres :	
	(i) Of synthetic fibres	187½% <i>ad val.</i>
	(ii) Of regenerated fibres	187½% <i>ad val.</i>
	E. Other	92½% <i>ad val.</i>
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06 :	
	A. Of silk or of Man-made fibres	92½% <i>ad val.</i>
	B. Other :	
	(i) Cotton ribbon fabrics for the manufacture of typewriter ribbons	25% <i>ad val.</i>
	(ii) Other :	62½% <i>ad val.</i>
58.06	Woven labels, badges and the like, not embroidered, in the piece in strips or cut to shape or size	62½% <i>ad val.</i>

1	2	3
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horschair yarn) ; braids and ornamental trimmings in the piece ; tassels, pompons and the like :	
A.	Of silk or of man-made fibres	155% <i>ad val.</i>
B.	Other	92½% <i>ad val.</i>
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain :	
A.	Of silk or of man-made fibres	187½% <i>ad val.</i>
B.	Other	92½% <i>ad val.</i>
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured ; hand or mechanically made lace, in the piece, in strips or in motifs :	
A.	Fabrics :	
(i)	Of silk or of man-made fibres	187½% <i>ad val.</i>
(ii)	Other	92½% <i>ad val.</i>
B.	Other :	
(i)	Of silk or of man-made fibres	155% <i>ad val.</i>
(ii)	Other	92½% <i>ad val.</i>
58.10	Embroidery, in the piece, in strips or in motifs :	
A.	Of silk or of man-made fibres	155% <i>ad val.</i>
B.	Other	92½% <i>ad val.</i>

CHAPTER 59

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

NOTES

1. For the purposes of this Chapter, the expression "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and headings Nos. 58.04 and 58.05, the braids and trimmings in the piece of heading No. 58.07, the tulle and other net fabrics of headings Nos. 58.08 and 58.09, lace of heading No. 58.09 and the knitted and crocheted fabrics of heading No. 60.01.

2. A. Heading No. 59.08 is to be taken to apply to textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials whatever the weight per square metre and whatever the nature of the plastic material (compact, foam, sponge or expanded).

It does not, however, cover :

- Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 58 and 60) ; for the purpose of this provision, no account should be taken of any resulting change of colour ;
- Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39) ; or

- (c) Products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (Chapter 39).

B. Heading No. 59.12 does not apply to :

- (a) Fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 60) ; for the purpose of this provision, no account should be taken of any resulting change of colour ;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like) ;
- (c) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments ; or
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.

3. In heading No. 59.11 the expression " rubberised textile fabrics" means :

- (a) Textile fabrics impregnated, coated, covered or laminated with rubber :
 - (i) weighing not more than 1,500 g/m² ; or
 - (ii) weighing more than 1,500 g/m² and containing more than 50 % by weight of textile material ;
- (b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre ; and
- (c) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter.

4. Heading No. 59.16 is to be taken not to apply to :

- (a) Transmission, conveyor or elevator belting of a thickness of less than 3 mm ; or
- (b) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).

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

- (a) Textile products (other than those having the character of the products of headings Nos. 59.14 to 59.16), the following only :
 - (i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plants ;
 - (ii) Bolting cloth ;
 - (iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair ;
 - (iv) Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft ;
 - (v) Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant ;

- (vi) Textile fabrics of the metallised yarn falling within heading No. 52.01, of a kind commonly used in papermaking or other machinery ;
- (vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials ;
- (b) Textile articles (other than those of headings Nos. 59.14 to 59.16) of a kind commonly used in machinery or plant (for example, gaskets, washers polishing discs and other machinery parts).

Heading No.	Name of article	Rate of duty
1	2	3
59.01	Wadding and articles of wadding; textile flock and dust and mill neps ..	50% <i>ad val.</i>
59.02	Felt and articles of felt, whether or not impregnated or coated ..	62½% <i>ad val.</i>
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated ..	62½% <i>ad val.</i>
59.04	Twine, cordage, ropes and cables, plaited or not :	
	A. Nylon twine ..	25% <i>ad val.</i>
	B. Other ..	62½% <i>ad val.</i>
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope ..	62½% <i>ad val.</i>
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics ..	62½% <i>ad val.</i>
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses ..	50% <i>ad val.</i>
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials :	
	A. Book-binding cloth ..	50% <i>ad val.</i>
	B. Other ..	62½% <i>ad val.</i>
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil :	
	A. Book-binding cloth ..	50% <i>ad val.</i>
	B. Other ..	62½% <i>ad val.</i>
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not ..	62½% <i>ad val.</i>
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods ..	62½% <i>ad val.</i>
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like ..	62½% <i>ad val.</i>
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads ..	62½% <i>ad val.</i>
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas-mantles ..	50% <i>ad val.</i>
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials ..	50% <i>ad val.</i>
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material ..	50% <i>ad val.</i>
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant ..	50% <i>ad val.</i>

CHAPTER 60

KNITTED AND CROCHETED GOODS

NOTES

1. This Chapter does not cover :

- (a) Crochet lace of heading No. 58.09 ;
- (b) Knitted or crocheted goods falling within Chapter 59 ;
- (c) Corsets, corset-belts, suspender-belts, brassiers, braces, suspenders, garters or the like (heading No. 61.09) ;
- (d) Old clothing or other articles falling within heading No. 63.01 ; or
- (e) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).

2. Headings Nos. 60.02 to 60.06 are to be taken to apply to knitted or crocheted articles and to parts thereof :

- (a) Knitted or crocheted directly to shape, whether imported as separate items or in the form of a number of items in the length ;
- (b) Made up, by sewing or otherwise.

3. For the purposes of heading No. 60.06, knitted or crocheted articles are not considered to be elastic articles only by reason of their containing rubber thread or elastic forming merely a supporting band.

4. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

5. For the purposes of this Chapter :

- (a) "Elastic" means consisting of textile materials combined with rubber threads ; and
- (b) "Rubberised" means impregnated, coated, covered or laminated with rubber, or made with textile thread impregnated, coated or covered with rubber.

Heading No.	Name of article	Rate of duty
1	2	3
60.01	Knitted or crocheted fabric, not elastic nor rubberised :	
	A. Of silk or of man-made fibres	187½% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised :	
	A. Of silk or of man-made fibres	155% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like knitted or crocheted, not elastic nor rubberised :	
	A. Of silk or of man-made fibres	155% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>

1	2	3
60.04	Under garments, knitted or crocheted, not elastic nor rubberised :	
	A. Of silk or of man-made fibres	155% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised :	
	A. Of silk or of man-made fibres	155% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings)	The duties applicable to headings Nos. 60.01 to 60.05

CHAPTER 61

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

NOTES

1. The headings of this Chapter are to be taken to apply to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of heading No. 58.07, tulle or other net fabrics and lace) or of a fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No. 61.09.

2. The headings of this Chapter do not cover :

- (a) Old clothing or other articles falling within heading No. 63.01 ; or
- (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).

3. For the purposes of headings Nos. 61.01 to 61.04 :

- (a) Articles which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in heading No. 61.02 or 61.04 as the case may be ;
- (b) The expression "infants' garments" is to be taken to apply to :
 - (i) Garments for young children which are not identifiable as for wear exclusively by boys or by girls, and
 - (ii) Babies' napkins.

4. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm are to be classified as handkerchiefs (heading No. 61.05).

Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 61.06.

5. The headings of this Chapter are to be taken to apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter.

Heading No. 61.09, however, also includes fabrics knitted or crocheted to shape for making articles classified in that heading, whether imported as separate items or in the form of a number of items in the length.

Heading No.	Name of article	Rate of duty
1	2	3
61.01	Men's and boys' outer garments :	
	A. Of rubberised, oiled, and similar waterproof materials	92½% <i>ad val.</i>
	B. Other :	
	(i) Of silk or man-made fibres	187½% <i>ad val.</i>
	(ii) Other	92½% <i>ad val.</i>
61.02	Women's, girls' and infants' outer garments :	
	A. Of rubberized, oiled and similar waterproof materials	92½% <i>ad val.</i>
	B. Other :	
	(i) Of silk or of man-made fibres	187½% <i>ad val.</i>
	(ii) Other	92½% <i>ad val.</i>
61.03	Men's and boy's under garments, including collars, shirt fronts and cuffs :	
	A. Of silk or of man-made fibres	187½% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
61.04	Women's, girls' and infants' under garments :	
	A. Of silk or of man-made fibres	187½% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
61.05	Handkerchiefs :	
	A. Of silk or of man-made fibres	155% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
61.06	Shawls, scarves, mufflers, mantillas, veils and the like :	
	A. Of silk or of man-made fibres	155% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
61.07	Ties, bow ties and cravats :	
	A. Of silk or of man-made fibres	155% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments :	
	A. Of silk or of man-made fibres	155% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
61.09	Corsets, corset-belts, suspender-belts, brassiers, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic :	
	A. Of silk or of man-made fibres	155% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods :	
	A. Of silk or of man-made fibres	155% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets) :	
	A. Of silk or of man-made fibres	155% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>

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CHAPTER 62

OTHER MADE UP TEXTILE ARTICLES

NOTES

1. The headings of this Chapter are to be taken to apply to the articles of the kinds described therein only when made up of any textile fabric (other than felt and bonded fibre or similar bonded yarn fabrics) or of the braids or trimmings of heading No. 58.07, not being knitted or crocheted goods.

2. The headings of this Chapter do not cover :

(a) Goods falling within Chapters 58, 59 or 61 ; or

(b) Old clothing or other articles falling within heading No. 63.01.

Heading No.	Name of article	Rate of duty
1	2	3
62.01	Travelling rugs and blankets :	
	A. Of silk or of man-made fibres	155% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles :	
	A. Of silk or of man-made fibres	187-1/2% <i>ad val.</i>
	B. Other	92-1/2% <i>ad val.</i>
62.03	Sacks and bags, of a kind used for the packing of goods ..	62-1/2% <i>ad val.</i>
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods ..	50% <i>ad val.</i>
62.05	Other made up textile articles (including dress patterns) :	
	A. Of silk or of man-made fibres	187-1/2% <i>ad val.</i>
	B. Other	92-1/2% <i>ad val.</i>

CHAPTER 63

OLD CLOTHING AND OTHER TEXTILE ARTICLES ; RAGS

Heading No.	Name of article	Rate of duty
1	2	3
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and head-gear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings :	
	A. Clothing and clothing accessories :	
	(i) Of silk or of man-made fibres	187-1/2% <i>ad val.</i>
	(ii) Second-hand clothing and clothing accessories falling under sub-head "A"	20% <i>ad val.</i>
	(iii) Other	62-1/2% <i>ad val.</i>
	B. Other	62-1/2% <i>ad val.</i>
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	50% <i>ad val.</i>

SECTION XII

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

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

NOTES

1. This Chapter does not cover:

- (a) Footwear, without applied soles, knitted or crocheted (heading No. 60.03) or of other textile fabric (except felt or bonded fibre or similar bonded yarn fabrics) (heading No. 62.05);
- (b) Old footwear falling within heading No. 63.01;
- (c) Articles of asbestos (heading No. 68.13);
- (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.19); or
- (e) Toys and skating boots with skates attached (Chapter 97).

2. For the purposes of headings Nos. 64.05 and 64.06, the expression "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods falling within heading No. 98.01.

3. For the purposes of heading No. 64.01, the expression "rubber or artificial plastic material" is to be taken to include any textile fabric coated or covered externally with one or both of those materials.

Heading No.	Name of article	Rate of duty
1	2	3
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	92-1/2% <i>ad val.</i>
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material	92-1/2% <i>ad val.</i>
64.03	Footwear with outer soles of wood or cork	92-1/2% <i>ad val.</i>
64.04	Footwear with outer soles of other materials	92-1/2% <i>ad val.</i>
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal	62-1/2% <i>ad val.</i>
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	62-1/2% <i>ad val.</i>

CHAPTER 65

HEADGEAR AND PARTS THEREOF

NOTES

1. This Chapter does not cover :

- (a) Old headgear falling within heading No. 63.01 ;
- (b) Hair nets of human hair (heading No. 67.04) ;
- (c) Asbestos headgear (heading No. 68.13) ; or
- (d) Dolls' hats or other toy hats, or carnival articles of Chapter 97.

2. Heading No. 65.02 is to be taken not to apply to hat-shapes made by sewing (other than hat-shapes made by the sewing in spirals of plaited or other strips).

Heading No.	Name of article	Rate of duty
1	2	3
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	62-1/2% <i>ad val.</i>
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims	62-1/2% <i>ad val.</i>
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed	92-1/2% <i>ad val.</i>
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed	92-1/2% <i>ad val.</i>
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed	92-1/2% <i>ad val.</i>
65.06	Other headgear, whether or not lined or trimmed	92-1/2% <i>ad val.</i>
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear	62-1/2% <i>ad val.</i>

CHAPTER 66

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

NOTES

1. This Chapter does not cover :

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

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

Heading No.	Name of article	Rate of duty
1	2	3
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	92-1/2% <i>ad val.</i>
66.02	Walking-sticks (including climbing sticks and seat-sticks), canes, whips, riding-crops and the like	125% <i>ad val.</i>
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02	62-1/2 % <i>ad val.</i>

CHAPTER 67

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

NOTES

1. This Chapter does not cover :

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

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

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

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

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

Heading No.	Name of article	Rate of duty
1	2	3
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling within heading No. 05.07 and worked quills and scapes)	92-1/2% <i>ad val.</i>
67.02	Artificial flowers, foliage or fruit and parts thereof articles made of artificial flowers, foliage or fruit	125% <i>ad val.</i>

1	2	3
67.03	Human hair, dressed, thinned, bleached or otherwise worked ; wool or other animal hair prepared for use in making wigs and the like ..	75% <i>ad val.</i>
67.04	Wigs, false beards, eyebrows and eye-lashes, switches and the like, of human or animal hair or of textiles ; other articles of human hair (including hair nets)	125% <i>ad val.</i>
67.05	Fans and hand screens, non-mechanical, of any material ; frames and handles therefor and parts of such frames and handles, of any material.	125% <i>ad val.</i>

SECTION XIII

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

CHAPTER 68

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

NOTES

1. This Chapter does not cover :

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

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

Heading No.	Name of article	Rate of duty
1	2	3
68.01	Road and paving setts, curbs and flagstones, of natural stone (except slate)	Free.
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69	75% <i>ad val.</i>
68.03	Worked slate and articles of slate, including articles of agglomerated slate	75% <i>ad val.</i>
68.04	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, truing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:	
	A. Grinding wheels:	
	(i) Of 24 inches or less in diameter	75% <i>ad val.</i>
	(ii) Other	25% <i>ad val.</i>
	B. Other	37½% <i>ad val.</i>
68.05	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	62½% <i>ad val.</i>
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	62½% <i>ad val.</i>
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13, or in Chapter 69	62½% <i>ad val.</i>
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)	75% <i>ad val.</i>
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, or wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances	75% <i>ad val.</i>
68.10	Articles of plastering material	75% <i>ad val.</i>
68.11	Articles of cement (including lag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	75% <i>ad val.</i>
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like	75% <i>ad val.</i>
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures	75% <i>ad val.</i>

1	2	3
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials :	
	A. For automotive vehicles	87½% <i>ad val.</i>
	B. Other	62½% <i>ad val.</i>
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium).	37½% <i>ad val.</i>
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included :	
	A. Of carbon or graphite	62½% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>

CHAPTER 69

CERAMIC PRODUCTS

NOTES

1. The headings of this Chapter are to be taken to apply only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.14 are to be taken to apply only to such products other than heat-insulating goods and refractory goods.

2. This Chapter does not cover :

- (a) Goods falling within Chapter 71 (for example, imitation jewellery) ;
- (b) Cermets falling within heading No. 81.04 ;
- (c) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26 ;
- (d) Artificial teeth (heading No. 90.19) ;
- (e) Goods falling within Chapter 91 (for example, clocks and clock cases) ;
- (f) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ;
- (g) Smoking pipes, buttons or other articles falling within Chapter 98 ; or
- (h) Original statuary, collectors' pieces or antiques (Chapter 99).

Heading No.	Name of article	Rate of duty
1	2	3
I. HEAT-INSULATING AND REFRACTORY GOODS		
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)	37½% <i>ad val.</i>
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	37½% <i>ad val.</i>
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01	37½% <i>ad val.</i>

1	2	3
II. OTHER CERAMIC PRODUCTS		
69.04	Building bricks (including flooring blocks, support or filler tiles and the like)	92½% <i>ad val.</i>
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	92½% <i>ad val.</i>
69.06	Piping, conduits and guttering (including angles, bends and similar fittings)	92½% <i>ad val.</i>
69.07	Unglazed setts, flags and paving, hearth and wall tiles	92½% <i>ad val.</i>
69.08	Glazed setts, flags and paving, hearth and wall tiles	92½% <i>ad val.</i>
69.09	Laboratory, chemical or industrial wares ; troughs, tubs and similar receptacles of a kind used in agriculture ; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods	37½% <i>ad val.</i>
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	92½% <i>ad val.</i>
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including, biscuit porcelain and parian)	92½% <i>ad val.</i>
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	92½% <i>ad val.</i>
69.13	Statuettes and other ornaments, and articles of personal adornment, articles of furniture	125% <i>ad val.</i>
69.14	Other articles	125% <i>ad val.</i>

CHAPTER 70**GLASS AND GLASSWARE****NOTES**

1. This Chapter does not cover :

- Ceramic enamels (heading No. 32.08) ;
- Goods falling within Chapter 71 (for example, imitation jewellery) ;
- Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26 ;
- Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90 ;
- Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 97) ; or
- Buttons, fitted vacuum flasks, scent or similar sprays or other articles falling within Chapter 98.

2. The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.

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3. For the purposes of heading No. 70.20, the expression "wool" means :

- (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;
- (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O and/or Na_2O) content of more than 5% by weight or a boric oxide (B_2O_3) content of more than 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading No. 68.07.

4. For the purposes of the Nomenclature, the expression "glass" is to be taken to extend to fused quartz and fused silica.

Heading No.	Name of article	Rate of duty
1		3
70.01	Waste glass (cullet) ; glass in the mass (excluding optical glass) ..	25% <i>ad val.</i>
70.02	Glass of the variety known as " Enamel " Glass, in the mass, rods and tubes	37½% <i>ad val.</i>
70.03	Glass in balls, rods and tubes, unworked (not being optical glass) :	
	A. Glass tubings and rods for the manufacture of electric lamps ..	25% <i>ad val.</i>
	B. Neutral glass tubings for the manufacture of ampoules ..	Free.
	C. Other	30% <i>ad val.</i>
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	75% <i>ad val.</i>
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles.	75% <i>ad val.</i>
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked ..	75% <i>ad val.</i>
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass), cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished ; multiple-walled insulating glass ; leaded lights and the like :	
	A. Leaded lights and the like	92½% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
70.08	Safety glass consisting of toughened or laminated glass, shaped or not :	
	A. For automotive vehicles	100% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed :	
	A. For automotive vehicles	117½% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods ; stoppers and other closures, of glass	50% <i>ad val.</i>
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	50% <i>ad val.</i>
70.12	Glass inners for vacuum flasks or for other vacuum vessels	62½% <i>ad val.</i>
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses	92½% <i>ad val.</i>

1	2	3
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass :	
	A. Glass globes and chimneys for hurricane lanterns	62½% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent hollowed and the like ; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	50% <i>ad val.</i>
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building ; multi-cellular glass in blocks, slabs, plates, panels and similar forms ..	92½% <i>ad val.</i>
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated ; glass ampoules :	
	A. Glass ampoules	Free.
	B. Other	Free.
70.18	Optical glass and elements of optical glass, other than optically worked elements ; blanks for corrective spectacle lenses	25% <i>ad val.</i>
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom ; glass tubes and small glass plates whether or not on a backing, for mosaics and similar decorative purposes ; artificial eyes, of glass, including those for toys but excluding those for wear by humans ; ornaments and other fancy articles of lampworked glass ; glass grains (Ballotini) :	
	A. Glass beads, imitation pearls, imitation precious stones, fragments and chippings, and similar fancy or decorative glass, smallwares and articles of glassware made therefrom, artificial eyes of glass, including those for toys but excluding those for wear by humans ..	50% <i>ad val.</i>
	B. Glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes	50% <i>ad val.</i>
	C. Other	92½% <i>ad val.</i>
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom :	
	A. Yarns	62½% <i>ad val.</i>
	B. Fabrics	92½% <i>ad val.</i>
	C. Other : (i) Glass fibre and chopped strand glass fibre mat	62½% <i>ad val.</i>
	(ii) Other	92½% <i>ad val.</i>
70.21	Other articles of glass	92½% <i>ad val.</i>

SECTION XIV

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

CHAPTER 71

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

NOTES

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly :

- (a) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
- (b) Of precious metal or of rolled precious metal, are to be classified within this Chapter and not within any other Chapter.

2. (a) Headings Nos. 71.12, 71.13 and 71.14 do not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.

(b) Heading No. 71.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).

3. This Chapter does not cover :

- (a) Amalgams of precious metal, and colloidal precious metal (heading No. 28.49) ;
- (b) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30 ;
- (c) Goods falling in Chapter 32 (for example, lusters) ;
- (d) Handbags and other articles falling within heading No. 42.02 or 42.03 ;
- (e) Goods of heading No. 43.03 or 43.04 ;
- (f) Goods falling within Section XI (textiles and textile articles) ;
- (g) Footwear (Chapter 64) and headgear (Chapter 65) ;
- (h) Umbrellas, walking-sticks and other articles falling within Chapter 66 ;
- (i) Fans and hand screens of heading No. 67.05 ;
- (k) Coin (Chapter 72 or 99) ;
- (l) Abrasive goods falling within headings Nos. 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic) ; goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal ; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed) ;
- (m) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments) ;

- (n) Arms or parts thereof (Chapter 93);
 - (o) Articles covered by Note 2 to Chapter 97;
 - (p) Articles falling within headings of Chapter 98 other than headings Nos. 98.01 and 98.12; or
 - (q) Original sculptures and statutory (heading No. 99.03), collectors pieces (heading No. 99.05) and antiques of an age exceeding one hundred years (heading No. 99.06), other than pearls or precious or semi-precious stones.
4. (a) The expression "pearls" is to be taken to include cultured pearls.
- (b) The expression "precious metal" means silver, gold, platinum and other metals of the platinum group.
- (c) The expression "other metals of the platinum group" means iridium, osmium, palladium, rhodium and ruthenium.
5. For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- (a) An alloy containing 2% or more, by weight, of platinum is to be treated only as an alloy of platinum.
 - (b) An alloy containing 2%, or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated only as an alloy of gold.
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
- For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as though they were platinum.
6. Except where the context otherwise requires, any reference in these Notes or elsewhere in the Nomenclature to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.
7. The expression "rolled precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. The expression is also to be taken to cover base metal in laid with precious metal.
8. For the purposes of heading No. 71.12, the expression "articles of jewellery" means:
- (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, 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).
9. For the purposes of heading No. 71.13, 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.

10. For the purposes of heading No. 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons, studs, cuff-links or other articles of heading No. 98.01 or dress combs, hair-slides or the like of heading No. 98.12), not incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed :

- (a) Wholly or partly of base metal, whether or not plated with precious metal ; or
- (b) Of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly.

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

Heading No.	Name of article	Rate of duty
1	2	3
I. PEARLS AND PRECIOUS AND SEMI-PRECIOUS STONES		
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport) :	
	A. Unworked	37½% <i>ad val.</i>
	B. Worked but not set	50% <i>ad val.</i>
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) :	
	A. Industrial diamonds	50% <i>ad val.</i>
	B. Diamonds other than industrial diamonds :	
	(i) Not cut or otherwise worked	37½% <i>ad val.</i>
	(ii) Cut or otherwise worked	50% <i>ad val.</i>
	C. Other :	
	(i) Not cut or otherwise worked	37½% <i>ad val.</i>
	(ii) Cut or otherwise worked	50% <i>ad val.</i>
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) :	
	A. Industrial diamonds	50% <i>ad val.</i>
	B. Other :	
	(i) Not cut or otherwise worked	37½% <i>ad val.</i>
	(ii) Cut or otherwise worked	50% <i>ad val.</i>
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	37½% <i>ad val.</i>
II. PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED		
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured :	
	A. Silver bullion and silver sheets and plates which have undergone no process of manufacture subsequent to rolling	Rs. 1.25 per oz.

1	2	3
	B. Other :	
	(i) Silver thread	92½% <i>ad val.</i>
	(ii) Other	125% <i>ad val.</i>
71.06	Rolled silver, unworked or semi-manufactured	62½% <i>ad val.</i>
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured :	
	A. Gold bullion and gold sheets and plates which have undergone no process of manufacture subsequent to rolling	Rs. 45 per tola of 180 grains fine.
	B. Other :	
	(i) Gold thread	92½% <i>ad val.</i>
	(ii) Other	125% <i>ad val.</i>
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured	62½% <i>ad val.</i>
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured	25% <i>ad val.</i>
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	25% <i>ad val.</i>
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls, and other waste and scrap, of precious metal	62½% <i>ad val.</i>
	III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES.	
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal	125% <i>ad val.</i>
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12	125% <i>ad val.</i>
71.14	Other articles of precious metal or rolled precious metal :	
	A. Articles of personal use and adornment	125% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	125% <i>ad val.</i>
71.16	Imitation jewellery	125% <i>ad val.</i>

CHAPTER 72

COIN

NOTE

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

Heading No.	Name of article	Rate of duty
1	2	3
72.01	Coin :	
	A. Base metal	50% <i>ad val.</i>
	B. Other	The rate applicable to the bullion of the metal of which the coin is made.

SECTION XV**BASE METALS AND ARTICLES OF BASE METAL****NOTES**

1. This Section does not cover :

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

2. Throughout the Nomenclature, the expression "Parts of general use" means :

- (a) Goods described in heading Nos. 73.20, 73.25, 73.29, 73.31 and 73.32 and similar goods of other base metals ;
- (b) Springs and leaves for springs, of base metal, other than clock and watch springs (heading No. 91.11) ; and
- (c) Goods described in headings Nos. 83.01, 83.02, 83.07, 83.09, 83.12 and 83.14.

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

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

3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 73 and 74) :

- (a) An alloy of base metals containing more than 10% by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.
- (b) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.

- (c) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.
- (d) In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting (other than cermets).

4. Unless the context otherwise requires, any reference in this Nomenclature to a base metal is to be taken to include a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.

5. Classification of Composite Articles :

Except where the headings otherwise require, article of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight. For this purpose :

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal,
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified, and
- (c) A cermet of heading No. 81.04 is regarded as a single base metal.

6. For the purposes of this Section, the expression "waste and scrap" means waste and scrap metal fit only for the recovery of metal or for use in the manufacture of chemicals.

CHAPTER 73

IRON AND STEEL AND ARTICLES THEREOF

NOTES

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

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

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

Less than 15% phosphorus,
not more than 8% silicon,
not more than 6% manganese,
not more than 30% chromium,
not more than 40% tungsten, and

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

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

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

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

(c) Ferro-alloys (heading No. 73.02)

Alloys of iron (other than master alloys as defined in Note 1 to Chapter 74) which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together :

- more than 8 % of silicon, or
- more than 30 % of manganese, or
- more than 30 % of chromium, or
- more than 40 % of tungsten, or

a total of more than 10 % of other alloy elements (aluminium, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10 % in the case of copper), and which contain, by weight, not less than 4 % in the case of ferro-alloys containing silicon, not less than 8 % in the case of ferro-alloys containing manganese but no silicon or not less than 10 % in other cases, of the element iron.

(d) Alloy steel (heading No. 73.15)

Steel containing, by weight, one or more elements in the following proportions : more than 2 % of manganese and silicon, taken together, or 2.00 % or more of manganese, or

- 2.00 % or more of silicon, or
- 0.50 % or more of nickel, or
- 0.30 % or more of chromium, or
- 0.10 % or more of molybdenum, or
- 0.10 % or more of vanadium, or
- 0.30 % or more of tungsten, or
- 0.30 % or more of cobalt, or
- 0.30 % or more of aluminium, or
- 0.40 % or more of copper, or
- 0.10 % or more of lead, or
- 0.12 % or more of phosphorus, or
- 0.10 % or more of sulphur, or
- 0.20 % or more of phosphorus and sulphur, taken together, or
- 0.10 % or more of other elements, taken separately.

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

Steel containing, by weight, not less than 0.60 % of carbon and having a content, by weight, less than 0.04 % of phosphorus and sulphur taken separately and less than 0.07 % of these elements taken together.

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

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

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

(g) Ingots (heading No. 73.06)

Products for rolling or forging obtained by casting into moulds.

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

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

(i) Slabs and sheets bars (including tin plate bars) (heading No. 73.07) :

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

(k) Coils for re-rolling (heading 73.08) :

Coiled semi-finished hot-rolled products, of rectangular section, not less than 1.5 mm thick, of a width exceeding 500 mm and of a weight of not less than 500 kg per piece.

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

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

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

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

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

Rolled products [other than coils for re-rolling as defined in paragraph (k) above] of any thickness and, if in rectangles, of a width exceeding 500 mm.

Heading No. 73.13 is to be taken to apply, *inter alia*, to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated, provided that they do not thereby assume the character of articles of or products falling within other headings.

(o) Wire (heading No. 73.14) :

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

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

Products of solid section which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.

The expression also includes concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition.

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

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

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

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

2. Headings Nos. 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No. 73.15).

3. Iron and steel products of the kind described in any of the headings Nos. 73.06 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.

4. Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.

5. The expression "high-pressure hydro-electric conduits of steel" (heading No. 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding 400 mm and of a wall thickness exceeding 10.5 mm.

Heading No.	Name of article	Rate of duty
1	2	3
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms :	
	A. Spiegeleisen	32½% <i>ad val.</i>
	B. Other	32½% <i>ad val.</i>
73.02	Ferro-alloys :	
	A. Ferro-manganese	32½% <i>ad val.</i>
	B. Other	32½% <i>ad val.</i>
73.03	Waste and scrap metal of iron or steel	32½% <i>ad val.</i>
73.04	Shot and angular grit, of iron or steel, whether or not graded ; wire pellets of iron or steel	37½% <i>ad val.</i>
73.05	Iron or steel powders ; sponge iron or steel :	
	A. Iron or steel powders	37½% <i>ad val.</i>
	B. Sponge iron or steel	37½% <i>ad val.</i>
73.06	Puddled bars and pilings ; ingots, blocks, lumps and similar forms, of iron or steel :	
	A. Puddled bars and pilings ; blocks, lumps and similar forms	37½% <i>ad val.</i>
	B. Ingots	37½% <i>ad val.</i>
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel ; pieces roughly shaped by forging, of iron or steel	37½% <i>ad val.</i>
73.08	Iron or steel coils for re-rolling	37½% <i>ad val.</i>
73.09	Universal plates of iron or steel :	
	A. Cast iron plates	62½% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made) ; hollow mining drill steel :	
	A. Wire rod	50% <i>ad val.</i>
	B. Other :	
	(i) Bars and rods of 3 " or less in diameter	62½% <i>ad val.</i>
	(ii) Other	25% <i>ad val.</i>

to be taken into account in the case of iron or steel, whether or not coated, but not insulated : 3.5

73.11 Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed, or cold-finished, sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements :

A. Angles, shapes and sections 80 mm or more ; sheet piling :

(i) Sheet piling

25% ad val.

(ii) Angles upto 4-in. x 4-in. x 1/2-in.

Tees upto 8-in. x 3-in. x 3/8-in.

Flats upto 4-in. x 3/4-in.

62½% ad val.

Joists and beams upto 7-1/2-in. x 4-in. and

Channels upto 6-1/4-in. x 3-in. x 3/8-in.

(iii) Other

25% ad val.

B. Other

25% ad val.

73.12 Hoop and strip, of iron or steel, hot-rolled or cold-rolled :

A. Hoop and strip ; the following sizes :

(a) Cold-rolled 26 x 1/2-in.

62½% ad val.

(b) Hot-rolled :

(i) 20 g x 3/4-in.

(ii) 19 g x 3/4-in.

(iii) 18 g x 3/4-in.

(iv) 16 g x 1-in.

62½% ad val.

B. Other

25% ad val.

73.13 Sheets and plates, of iron or steel, hot-rolled or cold-rolled :

A. Cast iron plates

62½% ad val.

B. Other

25% ad val.

73.14 Iron or steel wire, whether or not coated, but not insulated :

A. Of 22 SWG or thicker than this

62½% ad val.

B. Other

25% ad val.

73.15 Alloy steel and high carbon steel in the forms mentioned in headings

Nos. 73.06 to 73.14 :

A. Puddled bars and pilings ; ingots, blocks, lumps and similar forms

37½% ad val.

B. Blooms and billets, slabs and sheet bars (including tinplate bars), pieces roughly shaped by forging ; coils for re-rolling

67½% ad val.

C. Universal plates, sheets and plates, wire rod, other bars and rods

57½% ad val.

D. Other

37½% ad val.

73.16 Railway and tramway track construction material of iron or steel, the following ; rails, check-rails, switch blades, crossing (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails :

A. Rails

25% ad val.

B. Other

25% ad val.

73.17 Tubes and pipes, of cast iron

62½% ad val.

73.18 Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits :

A. G.I. pipes, tubes and blanks thereof

406% ad val.

B. Other

62½% ad val.

73.19 High-pressure hydro-electric conduits of steel, whether or not reinforced

62½% ad val.

1	2	3
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel	85 %
A.	Tube and pipe fittings of iron or steel excluding of cast iron, of a kind used solely or principally with tubes or pipes of an internal diameter exceeding 6 inches or of an internal cross-sectional area exceeding that of a tube of an internal diameter of 6 inches	25 % ad val.
B.	Other	62½ % ad val.
73.21	Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge sections, lock-gates, towers, lighthouses, masts, roofs, roofing frame works, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strips, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	62½ % ad val.
73.22	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	62½ % ad val.
73.23	Casks, drums, cans, boxes and similar containers of sheet or plate iron or steel, of a description commonly used for the conveyance of packing of goods	62½ % ad val.
73.24	Containers, of iron or steel, for compressed or liquefied gas	50 % ad val.
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	50 % ad val.
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	62½ % ad val.
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar material of iron or steel wire	62½ % ad val.
73.28	Expanded metal, of iron or steel	62½ % ad val.
73.29	Chain and parts thereof, of iron or steel	62½ % ad val.
73.30	Anchors and grapnels and parts thereof, of iron or steel	50 % ad val.
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper:	
A.	Protector studs; round hob nails	25 % ad val.
B.	Other	62½ % ad val.
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel	62½ % ad val.
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettoes, of iron or steel:	
A.	Blanks	50 % ad val.
B.	Other	50 % ad val.
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel:	
A.	Hairpins, curling pins and curling grips	92½ % ad val.
B.	Other	50 % ad val.
73.35	Springs and leaves for springs, of iron or steel:	
A.	Upholstery and mattress wire springs	75 % ad val.
B.	Other:	
(i)	Chassis springs and leaves therefor for automotive vehicles.	87½ % ad val.
(ii)	Other	25 % ad val.

1	2	3
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas rings, plate warmer with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel	100% <i>ad val.</i>
73.37	Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	100% <i>ad val.</i>
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel:	
	A. Domestic articles and parts thereof:	
	(i) Aircraft galley and kitchen equipment	Free.
	(ii) Other	92½% <i>ad val.</i>
	B. Sanitary ware for indoor use and parts thereof:	
	(i) Stainless steel sinks and chromium plated sanitary wares	117½% <i>ad val.</i>
	(ii) Other	92½% <i>ad val.</i>
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	62½% <i>ad val.</i>
73.40	Other articles of iron or steel:	
	A. Castings or forgings in the rough state	25% <i>ad val.</i>
	B. Reservoirs etc., of a capacity of 300 litres or less	62½% <i>ad val.</i>
	C. Other:	
	(i) Steel balls of 1 mm diameter for the manufacture of ball point pens	25% <i>ad val.</i>
	(ii) Bead wires for cycle tyres	37½% <i>ad val.</i>
	(iii) Steel belt-lacing	62½% <i>ad val.</i>
	(iv) Other	92½% <i>ad val.</i>

CHAPTER 74

COPPER AND ARTICLES THEREOF

NOTES

1. For the purposes of heading No. 74.02, the expression "master alloys" means alloys (except copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus) containing with other alloy elements more than 10% by weight of copper, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

(Copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus falls within heading No. 28.55 and not within this Chapter).

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

(a) Wire (heading No. 74.03):

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

(b) Wrought bars, rods, angles, shapes and sections (heading No. 74.03):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products falling within other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into for example, wire-rod or tubes, are however to be taken to be unwrought copper of heading No. 74.01.

(c) Wrought plates, sheets and strip (heading No. 74.04):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness exceeds 0.15 mm but does not exceed one tenth of the width.

Heading No. 74.04 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

3. Heading No. 74.07 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No 74.08 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Heading No.	Name of article	Rate of duty
1	2	3
74.01	Copper matte ; unwrought copper (refined or not) ; copper waste and scrap :	
	A. Copper matte	32½% ad val.
	B. Copper waste and scrap	32½% ad val.
	C. Unrefined copper	32½% ad val.
	D. Refined copper	32½% ad val.
74.02	Master alloys	32½% ad val.
74.03	Wrought bars, rods, angles, shapes and sections, of copper ; copper wire :	
	A. Copper wire	82½% ad val.
	B. Other	45% ad val.
74.04	Wrought plates, sheets and strip, of copper	45% ad val.
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm. ..	45% ad val.
74.06	Copper powders and flakes	45% ad val.
74.07	Tubes and pipes and blanks therefor, of copper ; hollow bars of copper :	
	A. Tubes and pipes and blanks therefor, of copper ; hollow bars of copper excluding chromium plated or wholly of brass	45% ad val.
	B. Other	82½% ad val.

74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper:	
A.	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper excluding chromium plated or wholly of brass	45% ad val.
B.	Other	107½% ad val.
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas) of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	62½% ad val.
74.10	Stranded wire, cables, cordage, ropes, plated bands and the like, of copper wire, but excluding insulated electric wires and cables	62½% ad val.
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire	62½% ad val.
74.12	Expanded metal, of copper	62½% ad val.
74.13	Chain and parts thereof, of copper	62½% ad val.
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper	62½% ad val.
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper	62½% ad val.
74.16	Springs, of copper	62½% ad val.
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	92½% ad val.
74.18	Other articles of a kind commonly used for domestic purposes, sanitary-ware for indoor use, and parts of such articles and ware, of copper	92½% ad val.
74.19	Other articles of copper:	
A.	Needles and pins:	
(i)	Hairpins, curling pins and curling grips	92½% ad val.
(ii)	Other	62½% ad val.
B.	Doors, window frames and other structural parts	62½% ad val.
C.	Containers for the conveyance or packing of goods	62½% ad val.
D.	Other articles:	
(i)	Castings or forgings in the rough state	45% ad val.
(ii)	Other:	
(a)	Brass ferrules for lead pencils	62½% ad val.
(b)	Other	92½% ad val.

CHAPTER 75

NICKEL AND ARTICLES THEREOF

NOTES

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

(a) Wire (heading No. 75.02):

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

(b) Wrought bars, rods, angles, shapes and sections (heading No. 75.02) —

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

(c) Wrought plates, sheets and strip (heading No. 75.03) :

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

Heading No. 75.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 75.04 is to be taken to apply *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading No.	Name of article	Rate of duty
1	2	3
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap;	
A.	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy	12½% ad val.
B.	Nickel waste and scrap	12½% ad val.
C.	Unwrought nickel	12½% ad val.
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire :	
A.	Nickle wire	62½% ad val.
B.	Other	25% ad val.
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes	25% ad val.
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel	25% ad val.
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	25% ad val.
75.06	Other articles of nickel :	
A.	Castings or forgings in the rough state	25% ad val.
B.	Other	92½% ad val.

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

NOTES

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

(a) Wire (heading No. 76.02) :

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

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

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

(c) Wrought plates, sheets and strip (heading No. 76.03) : Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness exceeds 0.20 mm but does not exceed one tenth of the width.

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

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

Heading No.	Name of article	Rate of duty
1	2	3
76.01	Unwrought aluminium; aluminium waste and scrap :	
	A. Aluminium waste and scrap	12½% <i>ad val.</i>
	B. Unwrought aluminium	12½% <i>ad val.</i>
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire :	
	A. Aluminium wire	62½% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
76.03	Wrought plates sheets and strip, of aluminium	25% <i>ad val.</i>
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20mm :	
	A. Aluminium foil paper backed	62½% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
76.05	Aluminium powders and flakes	25% <i>ad val.</i>

1	2	3
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium	25% <i>ad val.</i>
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	25% <i>ad val.</i>
76.08	Structures and parts of structures (for example, hangers and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frame-works, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes, and the like, prepared for use in structures, of aluminium ..	75% <i>ad val.</i>
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	62½% <i>ad val.</i>
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods	62½% <i>ad val.</i>
76.11	Containers, of aluminium, for compressed or liquified gas	62½% <i>ad val.</i>
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables ..	62½% <i>ad val.</i>
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	62½% <i>ad val.</i>
76.14	Expanded metal, of aluminium	62½% <i>ad val.</i>
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium ..	92½% <i>ad val.</i>
76.16	Other articles of aluminium :	
	A. Nails, bolts, nuts, washers, rivets, screws and similar articles ..	62½% <i>ad val.</i>
	B. Needles and pins :	
	(i) Hair and curling pins and curling grips	92½% <i>ad val.</i>
	(ii) Other :	62½% <i>ad val.</i>
	C. Other articles :	
	(i) Castings or forgings of aluminium in the rough state ..	25% <i>ad val.</i>
	(ii) Other :	
	(a) Aluminium slugs, round, other than those falling within heading No. 76.03	62½% <i>ad val.</i>
	(b) Other	92½% <i>ad val.</i>

CHAPTER 77

MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

Heading No.	Name of article	Rate of duty
1	2	3
77.01	Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap :	
	A. Magnesium waste and scrap	12½% <i>ad val.</i>
	B. Unwrought magnesium	12½% <i>ad val.</i>

1	2	3
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium :	
	A. Tubes and pipes; foil; hollow bars	25% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
77.03	Other articles of magnesium	92½% <i>ad val.</i>
77.04	Beryllium, unwrought or wrought, and articles of beryllium :	
	A. Unwrought; scrap and waste	12½% <i>ad val.</i>
	B. Wrought	25% <i>ad val.</i>
	C. Articles of beryllium	92½% <i>ad val.</i>

CHAPTER 78

LEAD AND ARTICLES THEREOF

NOTES

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

(a) Wire (heading No. 78.02) :

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

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

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

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

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

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

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

Heading No.	Name of article	Rate of duty
1	2	3
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap :	
	A. Lead waste and scrap	12½% <i>ad val.</i>
	B. Unwrought lead	12½% <i>ad val.</i>
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire ..	25% <i>ad val.</i>
78.03	Wrought plates, sheets and strip, of lead	25% <i>ad val.</i>
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 g/m ² ; lead powders and flakes	25% <i>ad val.</i>
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead	25% <i>ad val.</i>
78.06	Other articles of lead :	
	A. Containers for transport and storage	62½% <i>ad val.</i>
	B. Sanitary articles and parts thereof	92½% <i>ad val.</i>
	C. Other articles :	
	(i) Castings or forgings in the rough state	25% <i>ad val.</i>
	(ii) Other	92½% <i>ad val.</i>

CHAPTER 79

ZINC AND ARTICLES THEREOF

NOTES

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

(a) Wire (heading No. 79.02) :

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

(b) Wrought bars, rods, angles, shapes and sections (heading No. 79.02) :

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

(c) Wrought plates, sheets and strip (heading No. 79.03) :

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

Heading No. 79.03 is to be taken to apply, *inter alia*, to such products whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

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

Heading No.	Name of article	Rate of duty
1	2	3
9.01	Unwrought zinc; zinc waste and scrap :	
	A. Zinc waste and scrap	12½% <i>ad val.</i>
	B. Unwrought zinc	12½% <i>ad val.</i>
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire ..	25% <i>ad val.</i>
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes :	
	A. Zinc foil	25% <i>ad val.</i>
	B. Zinc dust (blue powder)	25% <i>ad val.</i>
	C. Other	25% <i>ad val.</i>
79.04	Tubes and pipes and blanks therefor, of zinc ; hollow bars, and tube and pipe fittings (for example, joints elbows, sockets and flanges), of zinc	25% <i>ad val.</i>
97.05	Gutters, roof capping, skylight frames, and other fabricated building components of zinc	62½% <i>ad val.</i>
79.06	Other articles of zinc :	
	A. Nails, bolts, nuts, washers, rivets, screws, and similar articles ..	92½% <i>ad val.</i>
	B. Household utensils ; sanitary articles and parts thereof ..	92½% <i>ad val.</i>
	C. Containers for transport and storage	62½% <i>ad val.</i>
	D. Other articles :	
	(i) Castings or forgings in the rough state	25% <i>ad val.</i>
	(ii) Other	92½% <i>ad val.</i>

CHAPTER 80

TIN AND ARTICLES THEREOF

NOTES

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

(a) Wire (heading No. 80.02) :

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

(b) Wrought bars, rods, angles, shapes and sections (heading No. 80.02) :

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

(c) wrought plates, sheets and strip (heading No. 80.03) :

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

Heading No. 80.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

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

Heading No.	Name of article	Rate of duty
1	2	3
80.01	Unwrought tin ; Tin waste and scrap :	
	A. Tin waste and scrap	12½% <i>ad val.</i>
	B. Unwrought tin	12½% <i>ad val.</i>
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire ..	25% <i>ad val.</i>
80.03	Wrought plates, sheets and strip, of tin	25% <i>ad val.</i>
80.04	Tin foil (whether or not embossed, cut to shape, perforated coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m ² ; tin powders and flakes	25% <i>ad val.</i>
80.05	Tubes and pipes and blanks therefor, of tin ; hollow bars and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin.	25% <i>ad val.</i>
80.06	Other articles of tin :	
	A. Castings or forgings in the rough state	25% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>

CHAPTER 81

OTHER BASE METALS EMPLOYED IN METALLURGY AND ARTICLES THEREOF

NOTES

Heading No. 81.04 is to be taken to apply only to the following base metals : bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (coloumbium, rhenium, antimony, titanium, thorium,

thallium, uranium depleted in U 235, vanadium, zirconium. The heading also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt-metallurgy, and cermetes.

Heading No.	Name of article	Rate of duty
1	2	3
81.01	Tungsten (wolfram), unwrought or wrought, and articles thereof ..	25% <i>ad val.</i>
81.02	Molybdenum, unwrought or wrought, and articles thereof ..	25% <i>ad val.</i>
81.03	Tantalum, unwrought or wrought, and articles thereof ..	25% <i>ad val.</i>
81.04	Other base metals, unwrought or wrought, and articles thereof ; cermetes, unwrought or wrought, and articles thereof	25% <i>ad val.</i>

CHAPTER 82

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

NOTES

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure and chiropody sets, and goods classified in headings Nos. 80.07 and 82.15, the present Chapter covers only articles with a blade, working edge, working surface or other working part of ;

(a) Base metal ;

(b) Metal carbides ;

(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal ; or

(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Cutting plates for electric hair clippers are to be classified in heading No. 82.13 and blades and heads for electric shavers are to be classified in heading No. 82.11.

3. Sets (other than manicure or chiropody sets (heading No. 82.13) comprising an assortment of tools, cutlery, spoons, forks or other articles of a kind falling within the different headings of this Chapter, fitted in cabinets, boxes, cases or the like, are to be classified as that one of the constituent articles which is chargeable with the highest rate of duty.

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

Heading No.	Name of article	Rate of duty
1	2	3
82.01	Hand tools, the following : spades, shovels, picks, hoes, forks and rakes ; axes, bill hooks and similar hewing tools ; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry :	
A.	Hoes	62½% ad val.
B.	Other	25% ad val.
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades) :	
A.	Saws, hacksaw blades and handsaw blades	62½% ad val.
B.	Other	37½% ad val.
82.03	Hand tools, the following : pliers (including cutting pliers), pincers, tweezers, tinments snips, bolt croppers and the like ; perforating punches ; pipe cutters ; spanners and wrenches (but not including tap wrenches) ; files and rasps	37½% ad val.
82.04	Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter ; blow lamps, anvils ; vices and clamps, other than accessories for, and parts of, machine tools ; portable forges ; grinding wheels with frameworks (hand or pedal operated) ;	
A.	Grinding wheels with frameworks	62½% ad val.
B.	Other	37½% ad val.
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits :	
A.	Twist drills parallel shank, of sizes 0.75 mm. to 15 mm.	62½% ad val.
B.	Other	37½% ad val.
82.06	Knives and cutting blades, for machines or for mechanical appliances.	37½% ad val.
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	37½% ad val.
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg. and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	125% ad val.
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06 :	
A.	Table and kitchen knives	125% ad val.
B.	Other	62½% ad val.
82.10	Knife blades	62½% ad val.
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips) :	
A.	Blanks of safety razor blades	30% ad val.
B.	Other	92½% ad val.
82.12	Scissors (including tailors shears), and blades therefor	92½% ad val.
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers cleavers, paper knives) ; manicure and chiropody sets and appliances (including nail files)	125% ad val.
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	125% ad val.
82.15	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14	62½% ad val.

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

NOTE

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

Heading No.	Name of article	Rate of duty
1	2	3
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal	92½% <i>ad val.</i>
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like	92½% <i>ad val.</i>
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal	75% <i>ad val.</i>
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03	75% <i>ad val.</i>
83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	75% <i>ad val.</i>
83.06	Statuettes and other ornaments of a kind used indoors, of base metal.	92½% <i>ad val.</i>
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except Heading No. 85.22):	
	A. Hurricane lanterns	62½% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
83.08	Flexible tubing and piping, of base metal	25% <i>ad val.</i>
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal ..	50% <i>ad val.</i>
83.10	Beads and spangles, of base metal	50% <i>ad val.</i>
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	125% <i>ad val.</i>
83.12	Photograph, picture and similar frames, of base metal; mirrors of base metal	125% <i>ad val.</i>
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal	50% <i>ad val.</i>
83.14	Sign-plates, name-plates, numbers, letters and other signs of base metal.	125% <i>ad val.</i>
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	50% <i>ad val.</i>

SECTION XVI**MACHINERY AND MECHANICAL APPLIANCE ; ELECTRICAL EQUIPMENT ; PARTS THEREOF****NOTES****1. This Section does not cover :**

- (a) Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No. 40.10) ; or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example, washers) (heading No. 40.14) ;
- (b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for industrial purposes ;
- (c) Bobs, spools, cops, cones, cores, reels and similar supports, of any material (for example, Chapter 39, 40, 44 or Section XV) ;
- (d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.21) ;
- (e) Transmission, conveyor or elevator belts of textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17) ;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading No. 71.02 or 71.03, or articles wholly of such stones of heading No. 71.15 ;
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (h) Endless belts of metal wire or strip (Section XV) ;
- (i) Articles falling within Chapter 82 or 83 ;
- (k) Vehicles, aircraft, ships or boats, of Section XVII ;
- (l) Articles falling within Chapter 90 ;
- (m) Clocks, watches and other articles falling within Chapter 91 ;
- (n) Interchangeable tools of heading No. 82.05 and brushes of a kind used as parts of machines of heading No. 96.02 ; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 45, or heading No. 68.04 or 69.09) ; or
- (o) Articles falling within Chapter 97.

2. Subject to Note 1 to this Section, Note 1 to the Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles described in headings Nos. 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules :

- (a) Goods of a kind described in any of the headings of Chapter 84 and 85 (other than headings Nos. 84.65 and 85.28) 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 falling within the same heading (including a machine falling within heading No. 84.59 or

85.22) are to be classified with the machines of that kind. However, goods which are equally suitable for use principally with the goods of headings Nos. 85.13 and 85.15 are to be classified in heading No. 85.13.

(c) All other parts are to be classified in heading No. 84.65 or 85.28.

3. Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adopted 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. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances.

NOTES

5. For the purposes of these, the expression "machine" means any machine, apparatus or appliance of a kind falling within Section XVI.

CHAPTER 84

BOILERS, MACHINERY AND MECHANICAL APPLIANCES : PARTS THEREOF

NOTES

1. This Chapter does not cover :

- (a) Millstones, grindstones and other articles falling within Chapter 68 ;
- (b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69) ;
- (c) Laboratory glassware of heading No. 70.17 ; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21) ;
- (d) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapters 74 to 81) ; or
- (e) Tools for working in the hand of heading No. 85.05 or electro-mechanical domestic appliances of heading No. 85.06.

2. Subject to the operation of Notes 3 and 4 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.04 to 84.21 and at the same time to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.17 is, however, to be taken not to apply to

- (a) Germination plant, incubators and brooders (heading No. 84.28) ;
- (b) Grain dampening machines (heading No. 84.29) ;
- (c) Diffusing apparatus for sugar juice extraction (heading No. 84.30) ;
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made-up textile articles (heading No. 84.40) ; or
- (e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.19 is to be taken not to apply to :

- (a) Sewing machines for closing bags or similar containers (heading No. 84.41) ; or
- (b) Office machinery of heading No. 84.54.

3. (A). For the purposes of heading No. 84.53, the expression " automatic data processing machines " means :

- (a) Digital machines having storages capable of storing not only the processing program of programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language. These machines must have a main storage which is directly accessible for the execution of a program and which has a capacity at least sufficient to store those parts of the processing and translating programs and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial program, to modify, by logical decision, its execution during processing run :
- (b) Analogue machines capable of simulating mathematical models and comprising at least : analogue elements, control elements and programming elements ;
- (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions :

- (a) it is connectable to the central processing unit either directly or through one or more other units ;
- (b) it is specifically designed as part of such a system [it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system].

Such units imported separately are also to be classified in heading No. 84.53.

4. Heading No. 84.62 is to be taken to apply, *inter alia*, to polished steel balls the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other balls are to be classified under heading No. 73.40.

5. A machine which is used for more than one purpose is, for the purpose of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in

Heading No. 84.59. Heading No. 84.59 is also to be taken to cover machine 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.

Heading No.	Name of article	Rate of duty
1	2	3
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam) ; super-heated water boilers :	
	A. Imported for the use of Pakistan International Airlines ..	Free.
	B. Other	20% <i>ad val.</i>
84.02	Auxiliary plant for use with boilers (for example, economisers, super-heaters, soot removers, gas recoverers and the like) ; condensers for vapour engines and power units	20% <i>ad val.</i>
84.03	Producer gas and water gas generators, with or without purifiers ; acetylene gas generators (water process) and similar gas generators, with or without purifiers	20% <i>ad val.</i>
84.04	Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	20% <i>ad val.</i>
84.05	Steam and other vapour power units, not incorporating boilers ..	20% <i>ad val.</i>
84.06	Internal combustion piston engines :	
	A. Complete engines :	
	(i) for aircraft	17½% <i>ad val.</i>
	(ii) for automotive vehicles	The rate applicable to the vehicle in which the engine would be fitted.
	(iii) Other	
	(a) Horizontal slow speed oil engines up to and including 50 horse power and high speed oil engines up to and including 20 horse power	62½% <i>ad val.</i>
	(b) Other	20% <i>ad val.</i>
	B. Parts of engines :	
	(i) for aircraft	17½% <i>ad val.</i>
	(ii) Other :	
	(a) Parts of horizontal slow speed oil engines up to and including 50 horse power and high speed oil engines up to and including 20 horse power	62½% <i>ad val.</i>
	(b) Parts of engines for automotive vehicles	92½% <i>ad val.</i>
	(c) Parts and accessories of tractors	10% <i>ad val.</i>
	(d) Other	20% <i>ad val.</i>
	C. Aircraft engines and Parts imported for the use of Pakistan International Airlines	Free.
84.07	Hydraulic engines and motors (including water wheels and water turbines)	20% <i>ad val.</i>
84.08	Other engines and motors :	
	A. Aircraft engines	17½% <i>ad val.</i>
	B. Gas turbines other than for aircraft	20% <i>ad val.</i>

1	2	3
	C. Aircraft engines and parts imported for the use of Pakistan International Airlines	Free.
	D. Other :	
	(i) Spring operated and weight-operated motors	62½% ad val.
	(ii) Other	20% ad val.
84.09	Mechanically propelled road rollers	20% ad val.
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices ; liquid elevators of bucket, chain, screw, band and similar kinds :	
	A. Fuel delivery pumps equipped with a measuring device and a self contained electric motor of the kind used in filling stations ; centrifugal pumps of flange connection suction and delivery sizes up to and including 8" x 8" (excluding pumps for automotive vehicles) and Deep Well turbine pumps having capacity range 1 cusec to 4 cusec water	62½% ad val.
	B. For automotive vehicles	87½% ad val.
	C. Other	20% ad val.
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like :	
	A. Foot pumps and hand pumps for motor cars and cycles	67½% ad val.
	B. Compressors for refrigerators and airconditioners	45% ad val.
	C. Other	20% ad val.
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air :	
	A. Requiring for their operation not more than 3 horsepower	150% ad val.
	B. Other	60% ad val.
84.13	Furnance burners for liquid fuel (atomisers), for pulverised solid fuel or for gas ; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	20% ad val.
84.14	Industrial and laboratory furnances and ovens, non-electric	20% ad val.
84.15	Refrigerators and refrigerating equipment (electrical and other) :	
	A. Refrigerating equipment requiring for their operation not less than one-quarter of one horse power	37½% ad val.
	B. Refrigerators of a capacity not exceeding 10 cu. ft. and deep freezers of a capacity not exceeding 7 cu. ft. requiring for their operation less than ½ H.P. ; parts such as are specially designed for use with such refrigerators or deep freezers	87½% ad val.
	C. Refrigerators of a capacity exceeding 10 cubic feet but not exceeding 15 cubic feet and other refrigerating equipment requiring for its operation less than one quarter of 1 horse power	150% ad val.
	D. Other	60% ad val.
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	20% ad val.
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes ; instantaneous or storage water heaters, non-electrical :	
	A. Instantaneous and storage water heaters of a capacity not exceeding 4 and 20 gallons, respectively	150% ad val.
	B. Other	20% ad val.

1	2	3
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases :	
A.	Cream separators	20% ad val.
B.	Centrifugal laundry driers, requiring for their operation less than one horse power	117½% ad val.
C.	Parts of motor vehicles	92½% ad val.
D.	Other	20% ad val.
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers ; other packing or wrapping machinery ; machinery for aerating beverages ; dish washing machines :	
A.	Dish washing machines, electric, requiring for their operation not more than one-half of one horse power	150% ad val.
B.	Other	20% ad val.
84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-Operated counting and checking machines ; weighing machine weights or all kinds :	
A.	Weigh-bridges and automatic weighers (industrial)	20% ad val.
B.	Spring balances ; household and shop scales ; baby scales ; personal weighing scales (coin operated or not) ; weight operated counting scales ; portable or mobile platform type scales	62½% ad val.
C.	Other	92½% ad val.
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders ; fire extinguishers (charged or not) ; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	20% ad val.
84.22	Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23 :	
A.	Passenger lifts and escalators and component parts and accessories thereof	62½% ad val.
B.	Portable jacks	67½% ad val.
C.	Other	20% ad val.
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers) ; pile-drivers ; snow-ploughs, not self-propelled (including snow-plough attachments) :	
A.	Mining machinery and component parts thereof	12½% ad val.
B.	Petroleum and gas-well drilling equipment and component parts thereof	12½% ad val.
C.	Other	20% ad val.

1	2	3
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers:	
	A. Chaff cutters	62½ % <i>ad val.</i>
	B. Other	Free.
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29)	Free.
84.26	Dairy machinery (including milking machines)	20% <i>ad val.</i>
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	20% <i>ad val.</i>
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	Free.
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables	20% <i>ad val.</i>
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing:	
	A. Sugar manufacturing and refining machinery	12½ % <i>ad val.</i>
	B. Other	20% <i>ad val.</i>
84.31	Machinery for making or finishing cellulosic pulp, paper or paper-board	20% <i>ad val.</i>
84.32	Book-binding machinery, including book-sewing machines	20% <i>ad val.</i>
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	20% <i>ad val.</i>
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):	
	A. Printing type	12 paise per lb.
	B. Other	20% <i>ad val.</i>
84.35	Other printing machinery; machines for uses ancillary to printing	20% <i>ad val.</i>
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines:	
	A. Spinning frames	62½ % <i>ad val.</i>
	B. Machines for carding, spinning and washing of wool	12½ % <i>ad val.</i>
	C. Other	20% <i>ad val.</i>

1	2	3
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net ; machines for preparing yarns for use on such machines, including warping and warp sizing machines ;	
A.	Knitting machines ; textile looms	62½ <i>ad val.</i>
B.	Other	20% <i>ad val</i>
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, jacquards, automatic stop motions and shuttle changing mechanisms) ; parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles) :	
A.	Parts and accessories suitable for use with carding, spinning and washing machines of wool	12½ <i>ad val.</i>
B.	Healds ; reeds ; heald frames ; reaction and plain types shuttles ; traveller rings for spinning frames ; parts and accessories of knitting machines excluding hosiery needles	62½% <i>ad val.</i>
C.	Card clothing ; spinning and doubling rings and textile spindles	50 % <i>ad val.</i>
D.	Other	20 % <i>ad val.</i>
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks ..	20% <i>ad val.</i>
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery) ; fabric folding, reeling or cutting machines ; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support ; machines of a type used for printing a repetitive design, repetitive words or over all colour on textiles, leather wallpaper, wrapping paper, linoleum or other materials and engraved or etched plates, blocks or rollers therefor :	
A.	Washing and drying machines requiring for their operation less than 1 horse power	150% <i>ad val.</i>
B.	Other	20% <i>ad val.</i>
84.41	Sewing machines ; furniture specially designed for sewing machines ; sewing machine needles :	
A.	Sewing machines, electrically operated, requiring for their operation less than one-quarter of 1 horse power ; furniture specially designed for such sewing machines and needles therefor ..	75% <i>ad val.</i>
B.	Sewing machines worked by manual labour ; furniture specially designed for such sewing machines and needles therefor ..	62½ % <i>ad val</i>
C.	Other	20% <i>ad val.</i>
42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery) :	
A.	Boot and shoe manufacturing machinery	12½% <i>ad val.</i>
B.	Other	20% <i>ad val.</i>
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	12½% <i>ad val.</i>

1	2	3
84.44	Rolling mills and rolls therefor :	
	A. Cast iron rolls of 36 inches or less in diameter	62½% <i>ad val.</i>
	B. Other	20% <i>ad val.</i>
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50 :	
	A. Lathes (turning machines) :	
	(i) Of 3 feet to 15 feet bed length and height from 4 inches to 14 inches	62½% <i>ad val.</i>
	(ii) Turret, of spindle up to and including bar size one inch, centre height 4-1/2 inches and thread cutting and tapping capacity up to and including 1/2 inch	62½% <i>ad val.</i>
	(iii) Other	20% <i>ad val.</i>
	B. Drilling machines :	
	(i) Piller type up to and including 25 inches×32 inches drilling capacity	62½% <i>ad val.</i>
	(ii) Upright type up to and including 2 inches drilling capacity	62½% <i>ad val.</i>
	(iii) Other :	
	(a) Having multiple speeds and reversible motors	20% <i>ad val.</i>
	(b) Other	62½% <i>ad val.</i>
	C. Shaping machines :	
	(i) Having a stroke not exceeding 18 inches	62½% <i>ad val.</i>
	(ii) Other	20% <i>ad val.</i>
	D. Sawing machines :	
	(i) High speed hacksaw machines for cutting diameter not exceeding 7 inches, of blade length 18 inches	62½% <i>ad val.</i>
	(ii) Other	20% <i>ad val.</i>
	E. Grinding machines :	
	(i) Bench grinding machines fitted with motors of 50 cycles having RPM over 3000	62½% <i>ad val.</i>
	(ii) Other	20% <i>ad val.</i>
	F. Honing, polishing, tapping and punching machines: ..	
	(i) Having multiple speeds and reversible motors	20% <i>ad val.</i>
	(ii) Other	62½% <i>ad val.</i>
	G. Power presses :	
	(i) Not exceeding 60 ton pressure	62½% <i>ad val.</i>
	(ii) Other	20% <i>ad val.</i>
	H. Other	20% <i>ad val.</i>
84.46	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49	20% <i>ad val.</i>
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49	20% <i>ad val.</i>
84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and	

1	2	3
	tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine tool for working in the hand :	
	A. Accessories and parts of machine-tools of sub-head A(i), A(ii), B(i), B(ii), B(iii) (b), C(i), D(i), E(i), F(ii) and G(i) of heading No. 84.45	62½% ad val
	B. Other	20% ad val.
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor	20% ad val.
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	20% ad val.
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines :	
	A. Urdu and Bengali typewriters	Free.
	B. Other	37½% ad val.
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device	37½% ad val.
84.53	Automatic data processing machines and units thereof ; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included	37½% ad val.
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines)	37½% ad val.
84.55	Parts and accessories (other than covers carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54	37½% ad val.
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form ; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form ; machines for forming foundry moulds of sand	20% ad val.
84.57	Glass-working machines (other than machines for working glass in the cold) ; machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	20% ad val.
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	62½% ad val.
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter :	
	A. Nuclear Reactors	20% ad val.
	B. Other :	
	(i) Oil crushing and refining machinery and component parts thereof	12½% ad val.
	(ii) Other	20% ad val.
84.60	Moulding boxes for metal foundry ; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	20% ad val.
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves :	
	A. Sanitary or plumbing fittings	87½% ad val.
	B. Valves of a kind commonly used with pneumatic tyres and tubes.	67½% ad val.
	C. Other	20% ad val.

1	2	3
84.62	Ball, roller or needle roller bearings :	
	A. Ball and roller bearings over 2 inch bore (internal diameter) ..	12½ % <i>ad val.</i>
	B. Other	20 % <i>ad val.</i>
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings :	
	A. Ball and roller bearings complete with pedestal or housing specially designed for use exclusively with power driven machinery ..	12½ % <i>ad val.</i>
	B. Articles for automotive vehicles	92½ % <i>ad val.</i>
	C. Other	20 % <i>ad val.</i>
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings :	
	A. For automotive vehicles	92½ % <i>ad val.</i>
	B. Other	20 % <i>ad val.</i>
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter.	20 % <i>ad val.</i>

CHAPTER 85

ELECTRICAL MACHINERY AND EQUIPMENT ; PARTS THEREOF

NOTES

1. This chapter does not cover :

- (a) Electrically warmed blankets, bed pads, foot-muffs and the like ; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person ;
- (b) Articles of glass of heading No. 70.11 ;
- (c) Electrically heated furniture of Chapter 94.

2. Heading No. 85.01 is to be taken not to apply to goods described in heading No. 85.08, 85.09 or 85.21 other than metal tank mercury are rectifiers which remain classified in heading No. 85.01.

3. Heading No. 85.06 is to be taken to apply only to the following electro-mechanical machines to types commonly used for domestic purposes :

- (a) vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight ;
- (b) Other machines provided the weight of such other machine does not exceed 20 kg.

The heading does not, however, apply to dish washing machines (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 84.40), roller and other ironing machines (heading No. 84.16 or 84.40) sewing machines (heading No. 84.41) or to electro-thermic appliances (heading No. 85.12).

4. For the purposes of heading No. 85.19, "printed circuits" are to be taken to be circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching), or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances resistors, capacitors) alone or inter-connected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

The term "printed circuits" does not cover circuits combined with elements, other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin or thick film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.21.

5. For the purposes of heading No. 85.21.

(A) "Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field ;

(B) "Electronic microcircuits" are to be taken to be :

(a) Microassemblies of the "fagot" module, moulded module, micro-module and similar types, consisting of discrete active or both active and passive miniaturised components which are combined and interconnected ;

(b) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon for example) and are inseparably associated ;

(c) Hybrid integrated circuits in which passive and active elements, some obtained by thin-or thick-film technology (resistors, capacitors, inter-connections etc.), others by semi-conductor technology (diodes, transistors, monolithic integrated circuits, etc) are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc). These circuits may also include miniaturised discrete components.

For the classification of the articles defined in this Note, heading No. 85.21 shall take precedence over any other heading in the Nomenclature which might cover them by reference to in particular, their functions.

Heading No.	Name of article	Rate of duty
1	2	3
85.01	Electrical goods of the following descriptions : generators, motors, converters (rotary or static) transformers, rectifiers and rectifying apparatus, inductors :	
	A. Electric motors :	
	(i) Of size $\frac{1}{2}$ h.p. to 60 h.p.	62½% ad val.
	(ii) Hollow shaft, for deep well turbine pumps of sizes $\frac{1}{2}$ h.p. to 80 h.p.	62½% ad val.
	(iii) Other	20% ad val.
	B. Transformers :	
	(i) Instrument	20% ad val.

1	2	3
	(ii) Other :	
	(a) Rated for use at nominal system voltages up to and including 33000 and having a KVA rating not exceeding 1500	62½% ad val.
	(b) Other	20% ad val.
	C. Other :	
	(i) Ballast chokes of a kind used for fluorescent lighting ..	62½% ad val.
	(ii) Of a kind suitable for use or generally similar to those used in radio and television transmitters or receivers or audio-amplifiers	62½% ad val.
	(iii) Other :	
	(a) Electric generators, generating sets and component parts thereof	12½% ad val.
	(b) Other	20% ad val.
85.02	Electro-magnets ; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets ; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders ; electro-magnetic clutches and coupling ; electro-magnetic brakes ; electro-magnetic lifting heads	20% ad val.
85.03	Primary cells and primary batteries :	
	A. Zinc cups and brass caps used in the manufacture of primary cells and batteries	50% ad val.
	B. Other	92½% ad val.
85.04	Electric accumulators :	
	A. Batteries for Miner's safety lamps and covers and containers thereof	Free.
	B. Other	92½% ad val.
85.05	Tools for working in the hand, with self contained electric motor ..	20% ad val.
85.06	Electro-mechanical domestic appliances with self-contained electric motor	150% ad val.
85.07	Shavers and hair clippers, with self-contained electric motor ..	150% ad val.
85.08	Electric starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs) ; generators (dynamos and alternators) and cut-outs for use in conjunction with such engines :	
	A. Articles for use exclusively on aircraft engines imported for the use of Pakistan International Airlines	Free.
	B. For aircraft engines	17½% ad val.
	C. Other :	
	(i) For automotive vehicles excluding sparking plugs of 14 and 18 mm	92½% ad val.
	(ii) Sparking plugs of 14 and 18 mm	100% ad val.
	(iii) Other	20% ad val.
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles :	
	A. For automotive vehicles	100% ad val.
	B. Other	75% ad val.
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09 :	
	A. Morse signalling lamps ; safety lamps ; examination lamps :	
	(i) Miners' safety lamps and parts	Free.
	(ii) Other	37½% ad val.
	B. Other	62½% ad val.

1	2	3
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting :	
	A. Electrical welding machines of a capacity not exceeding 300 amps.	62½% <i>ad val.</i>
	B. Other	20% <i>ad val.</i>
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon :	
	A. Electrical space heating and soil heating apparatus and electric heating resistors and parts thereof	20% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)	87½% <i>ad val.</i>
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers :	
	A. Suitable for use solely in telephony	62½% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television camera; radio navigational aid apparatus, radar apparatus and radio remote control apparatus :	
	A. Radio-broadcasting and television reception apparatus of the domestic or portable type (including sets designed or adapted for fitting to motor vehicles) :	
	(i) Television reception apparatus	37½% <i>ad val.</i>
	(ii) Other	92½% <i>ad val.</i>
	B. Other :	
	(i) Wireless and radio transmission and reception apparatus for installation in aircraft	Free.
	(ii) Articles imported by or on behalf of Government of Pakistan or a Provincial Government	20% <i>ad val.</i>
	(iii) Other	62½% <i>ad val.</i>
85.16	Electric traffic control equipment for railways, roads or inland water ways and equipment used for similar purposes in port installations or upon airfields	20% <i>ad val.</i>
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16	62½% <i>ad val.</i>
85.18	Electrical capacitors, fixed or variable	20% <i>ad val.</i>
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arrestors, surge suppressors, plugs, lamp-holders and junction boxes); resistors, fixed or variable (including potentiometers) other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels :	
	A. Apparatus for making and breaking electrical circuits for the protection of electrical circuits or for making connection to or in electrical circuits :	
	(i) Switches :	
	(a) for pressure not exceeding 500 volts and having a rated current carrying capacity not exceeding 60 amperes	62½% <i>ad val.</i>
	(b) Other	20% <i>ad val.</i>

1	2	3
	(ii) Fuses :	
	(a) for pressure not exceeding 500 volts and having a rated current carrying capacity not exceeding 60 amperes ..	62½% ad val.
	(b) Other	20% ad val.
	(iii) Switch gear, being switches incorporating protective devices :	
	(a) for pressure not exceeding 11,000 volts	62½% ad val.
	(b) Other	20% ad val.
	(iv) Other	20% ad val.
	B. Resistor, fixed or variable (including potentiometers) other than heating resistors	20% ad val.
	C. Switch, board and control panels	20% ad val.
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps) ; arc lamps ; electrically ignited photographic flashbulbs :	
	A. Filament lamps ; discharge lamps (including fluorescent tubes) ; electrically ignited photographic flashbulbs :	
	(i) Two filament bulbs for miner's safety lamps	Free.
	(ii) Filament lamps 500 watts and above	20% ad val.
	(iii) Other	92½% ad val.
	B. Ultra-violet lamps ; infra-red lamps ; arc-lamps	20% ad val.
	C. Parts	20% ad val.
85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes) ; photocells ; mounted piezo-electric crystals ; diodes, transistors and similar semiconductor devices ; electronic microcircuits :	
	A. Cathode ray tubes	20% ad val.
	B. Mounted transistor and similar mounted devices incorporating semi-conductors	62½% ad val.
	C. Photocells	62½% ad val.
	D. Mounted piezo-electric crystals	20% ad val.
	E. Other	92½% ad val.
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter :	
	A. Particle accelerators	20% ad val.
	B. Other	20% ad val.
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors :	
	A. Wires and cables, any one core of which, not specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, but excluding winding wires	62½% ad val.
	B. Other :	
	(i) Enamelled copper wire	82½% ad val.
	(ii) Other	50% ad val.
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes :	
	A. Electrodes for miners' safety lamps	Free.
	B. For automotive vehicles	45% ad val.
	C. Other	20% ad val.
85.25	Insulators of any material :	
	A. Porcelain insulators	62½% ad val.
	B. Other	20% ad val.

1	2	3
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25 ;	
	A. Designed exclusively for use in circuits of over 30 amperes and at a pressure not exceeding 500 volts ; also those designed exclusively for use in circuits of any amperage provided the pressure exceeds 500 volts	20% <i>ad val.</i>
	B. Other	62½% <i>ad val.</i>
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	20% <i>ad val.</i>
85.28	Electrical parts of machinery and apparatus not being goods falling within any of the proceeding headings of this Chapter	20% <i>ad val.</i>

SECTION XVII

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

NOTES

1. This section does not cover articles falling within heading No. 97.01, 97.03 or 97.08 or bobsleighs, toboggans and the like falling within heading No. 97.06.

2. Throughout this Section the expressions "parts" and "parts and accessories" are to be taken not to apply to the following articles whether or not they are identifiable as for the goods of this Section :

- (a) Joints, washers and the like (classified according to their constituent material or in heading No. 84.64) ;
- (b) Parts of general use as defined in Note 2 to Section XV of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (c) Articles falling within Chapter 82 (tools) ;
- (d) Articles falling within heading No. 83.11 ;
- (e) Machines and mechanical appliances and other articles falling within headings Nos. 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63 ;
- (f) Electrical machinery and equipment (Chapter 85) ;
- (g) Articles falling within Chapter 90 ;
- (h) Clocks (Chapter 91) ;
- (ij) Arms (Chapter 93) ;
- (k) Brushes of a kind used as parts of vehicles (heading No. 96.02).

3. References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.

5. Air-cushion vehicles are to be classified within this section with the vehicles to which they are most akin as follows :—

- (a) In Chapter 86 if designed to travel on a guide-track (hover trains)
- (b) In Chapter 87 if designed to travel over land or over both land and water ; and
- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing stages or also able to travel over ice.

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

Hover train track fixtures and fittings are to be classified as railway track fixtures and fittings and traffic control equipment for hover train transport system as traffic control equipment for railways.

CHAPTER 86

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

NOTES

1. This Chapter does not cover :
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 44.07 or No. 68.11) ;
 - (b) Railway or tramway track construction material of iron or steel falling within heading No. 73.16 ; or
 - (c) Electrically powered signalling apparatus falling within heading No. 85.16.
2. Heading No. 86.09 is to be taken to apply, *inter alia*, to :
 - (a) Axles, wheels, metal tyres, hoops and hubs and other parts of wheels ;
 - (b) Frames, underframes and bogies ;
 - (c) Axle boxes ; brake gear ;
 - (d) Buffers for rolling-stock ; coupling gear and corridor connections ;
 - (e) Coach work.
3. Subject to the provisions of Note 1 above, heading No. 86.10 is to be taken to apply, *inter alia*, to :
 - (a) Assembled track, turntables, platform buffers, loading gauges ;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, whether or not they are fitted for electric lighting.

Heading No.	Name of articles	Rate of duty
1	2	3
86.01	Steam rail locomotives and tenders	25% <i>ad val.</i>
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	25% <i>ad val.</i>

1	2	3
86.03	Other rail locomotives	25% <i>ad val.</i>
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	25% <i>ad val.</i>
86.05	Railway and tramway passenger coaches and luggage vans ; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches	25% <i>ad val.</i>
86.06	Railway and tramway rolling-stock, the following : workshops, cranes and other service vehicles	25% <i>ad val.</i>
86.07	Railway and tramway goods vans, goods wagons and trucks ..	25% <i>ad val.</i>
86.08	Containers specially designed and equipped for carriage by one or more modes of transport	25% <i>ad val.</i>
86.09	Parts of railway and tramway locomotives and rolling stock ..	25% <i>ad val.</i>
86.10	Railway and tramway track fixtures and fittings ; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft ; parts of the foregoing fixtures, fittings or equipment	25% <i>ad val.</i>

CHAPTER 87

VEHICLES, OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK, AND PARTS THEREOF

NOTES

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

1. For the purposes of this Chapter, tractors are deemed to be vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

2. Motor chassis fitted with cabs are to be treated as falling within heading No. 87.02 and not within heading No. 87.04.

3. Headings Nos. 87.10 and 87.14 are to be taken not to apply to children's cycles which are not fitted with ball bearings nor to children's cycles which, though fitted with ball bearings, are not constructed in the normal forms of adults' cycles. Such children's cycles are to be treated as falling within heading No. 97.01.

Heading No.	Name of article	Rate of duty
1	2	3
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take offs, winches or pulleys :	
	A. Road tractors for semi-trailers	10% <i>ad val.</i>
	B. Other	10% <i>ad val.</i>

1	2	3
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09) :	
A.	New motor cars including station wagons built on car chassis, the value of which :	
(i)	does not exceed Rs. 18,000 per vehicle	92½% ad val.
(ii)	exceeds Rs. 18,000 but does not exceed Rs. 25,000 per vehicle	150% ad val.
(iii)	exceeds Rs. 25,000 but does not exceed Rs. 35,000 per vehicle	212½% ad val.
(iv)	exceeds Rs. 35,000 per vehicle	275% ad val.
B.	Used motor cars including station wagons built on car chassis ..	The rate applicable to the corresponding new vehicle of the same make.
C.	New motor cars the value of which does not exceed Rs. 18,000 falling within Sub-head "A(i)" of heading No. 87.02 when imported in CKD condition	62½% ad val.
D.	Four wheel drive (4 × 4) vehicles and station wagons built on truck chassis; vehicles of a type where goods and passengers space is inter-changeable or inter-adjustable and miniature buses ..	92½% ad val.
E.	Four wheel drive (4 × 4) vehicles such as "Jeep", "Jeepsters", "Land Rovers" and the like and four wheel drive (4 × 4) vehicles of a type where goods and passenger space is inter-changeable or inter-adjustable when imported in CKD condition ..	50% ad val.
F.	Station wagons built on truck chassis, miniature buses and vehicles of a type where goods and passenger space is inter-changeable or inter-adjustable when imported in CKD condition ..	50% ad val.
G.	Three wheeled vehicles or triwheelers having external and mechanical characteristics of a car falling within sub-head "H" of heading No. 87.02 when imported in CKD condition	37½% ad val.
H.	Other	50% ad val.
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02	50% ad val.
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :	
A.	Suitable for passenger vehicles including taxis but not including other public service vehicles	The duty applicable to the vehicle of which they form part.
B.	Other :	
(i)	For tractors	Ditto.
(ii)	For other vehicles	Ditto.
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :	

1	2	3
	A. Suitable for passenger vehicles including taxis but not including other public service vehicles	The duty applicable to the vehicles of which they form part.
	B. Other :	
	(i) for tractors	Ditto.
	(ii) for other vehicles	Ditto.
87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :	
	A. Parts and accessories of tractors	10% <i>ad val.</i>
	B. Parts and accessories of motor vehicles	92½% <i>ad val.</i>
	C. Other :	
	(i) Chassis-frames	The duty applicable to the vehicle of which they form part.
	(ii) Other	92½% <i>ad val.</i>
87.07	Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers) ; tractors of the type used on railway station platforms ; parts of the foregoing vehicles :	
	A. Parts of the foregoing vehicles	75% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Free.
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars, side-cars of all kinds :	
	A. Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars when imported in CKD condition	37½% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
87.10	Cycles (including delivery tricycles) not motorised	75% <i>ad val.</i>
87.11	Invalid carriages, fitted with means of mechanical propulsion (motorised or not)	37½% <i>ad val.</i>
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11 :	
	A. Parts and accessories of motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, and of side-cars	92½% <i>ad val.</i>
	B. Parts and accessories of cycles, not motorised	62½% <i>ad val.</i>
	C. Other	37½% <i>ad val.</i>
87.13	Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof :	
	A. Baby carriages and parts thereof	75% <i>ad val.</i>
	B. Invalid carriages and parts thereof	40% <i>ad val.</i>
87.14	Other vehicles (including trailers) not mechanically propelled, and parts thereof	62½% <i>ad val.</i>

CHAPTER 88

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

Heading No.	Name of article	Rate of duty
1	2	3
88.01	Balloons and airships	25% <i>ad val.</i>
88.02	Flying machines, gliders and kites ; rotochutes :	
	A. Aeroplanes imported for the use of Pakistan International Air- lines	Free.
	B. Aeroplanes	17½% <i>ad val.</i>
	C. Other	20% <i>ad val.</i>
88.03	Parts of goods falling in heading No. 88.01 or 88.02 :	
	A. Parts of aeroplanes imported for the use of Pakistan Interna- tional Airlines	Free.
	B. Other	17½% <i>ad val.</i>
88.04	Parachutes and parts thereof and accessories thereto :	
	A. Imported by or on behalf of the Government of Pakistan or Fly- ing Clubs recognised by the Government.	25% <i>ad val.</i>
	B. Unserviceable parachutes of silk or of man-made fibres	155% <i>ad val.</i>
	C. Other	The duty ap- plicable to the material of which the article is made.
88.05	Catapults and similar aircraft launching gear ; ground flying trainers ; parts of any of the foregoing articles	25% <i>ad val.</i>

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

NOTE

A hull, unfinished or incomplete vessel, assembled, unassembled or dis-assembled, or a complete vessel unassembled or disassembled, is to be classified within heading No. 89.01 if it does not have the essential character of a vessel of a particular kind.

Heading No.	Name of article	Rate of duty
1	2	3
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter :	
	A. Combat vessels of all sizes including submarines and landing craft	Free.
	B. Other ships and boats :	
	(i) Lifeboats, imported separately for ocean going vessels	Free.
	(ii) Other	25% <i>ad val.</i>
89.02	Vessels specially designed for towing (tugs) or pushing other vessels ..	25% <i>ad val.</i>
89.03	Light-Vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function ; floating docks	25% <i>ad val.</i>
89.04	Ships, boats and other vessels for breaking up	32½% <i>ad val.</i>
[N.B.—Articles contained in any such vessel mentioned above not forming part of her necessary tackle (e.g. apparel, furniture, crockery, cutlery, and the like) shall be assessed to duty separately under the appropriate headings of the Tariff].		
89.05	Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)	25% <i>ad val.</i>

SECTION XVIII

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

CHAPTER 90

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

NOTES

1. This Chapter does not cover :

- (a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40.14, of leather or of composition leather, falling within heading No. 42.04, or of textile material (heading No. 59.17) ;
- (b) Refractory goods of heading No. 69.03 ; laboratory, chemical or industrial wares of heading No. 69.09 ;
- (c) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.12 or Chapter 71 ;
- (d) Goods falling within heading No. 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18 ;
- (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (f) Pumps incorporating measuring devices, of heading No. 84.10 ; weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84.20) ; lifting and handling machinery of heading No. 84.22 ; fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes) ; valves and other appliances of heading No. 84.61 ;
- (g) Search lights and spot lights, of a kind used on motor vehicles, of heading No. 85.09, and radio navigational aid or radar apparatus of heading No. 85.15 ;
- (h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.11) ; magnetic sound-heads (heading No. 92.13) ;
- (i) Articles of Chapter 97 ;
- (k) Capacity measures, which are to be classified according to the material of which they are made ; or
- (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV)

2. Subject to Note 1 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any heading of this Chapter are to be classified as follows :

- (a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapters 84, 85 or 91 (other than headings Nos. 84.65 and 85.28) are to be classified in that heading.
- (b) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading ; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.

3. Heading No. 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter ; such telescopic sights and telescopes are to be classified in heading No. 90.13.

4. Measuring or checking optical instruments, appliances or machines which but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.16, are to be classified in heading No. 90.16.

5. Heading No. 90.28 is to be taken to apply, and apply only, to :

- (a) Instruments or apparatus for measuring or checking electrical quantities ;
- (b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled ;
- (c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, Cosmic or similar radiations ; and
- (d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

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

Heading No.	Name of article	Rate of duty
1	2	3
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked ; sheets or plates, of polarising material	37½% <i>ad val.</i>
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	37½% <i>ad val.</i>
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like :	
	A. Of precious metals or rolled precious metals	125% <i>ad val.</i>
	B. Of other materials	50% <i>ad val.</i>

1	2	3
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other :	
	A. Of precious metals or rolled precious metals	125% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
90.05	Refracting telescopes (monocular and binocular), prismatic or not :	
	A. Binoculars	50% <i>ad val.</i>
	B. Other	Free.
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	Free.
90.07	Photographic cameras ; photographic flashlight apparatus ..	92½% <i>ad val.</i>
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers ; any combination of these articles :	
	A. Cinematographic projectors and sound recorders for films of a width of over 16 mm	12½% <i>ad val.</i>
	B. For film of a width of 16 mm or less	92½% <i>ad val.</i>
	C. Other	62½% <i>ad val.</i>
90.09	Image projectors (other than cinematographic projectors) ; photographic (except cinematographic) enlargers and reducers	92½% <i>ad val.</i>
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter ; photocopying apparatus (whether incorporating an optical system or of the contact-type) and thermo-copying apparatus ; screens for projectors	62½% <i>ad val.</i>
90.11	Microscopes and diffraction apparatus, electron and proton	Free.
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	Free.
90.13	Optical appliances and instruments (but not including lighting appliances other than search-lights or spotlights), not falling within any other heading of this Chapter	Free.
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments ; compasses ; rangefinders	Free.
90.15	Balances of a sensitivity of 5 cg. or better, with or without their weights.	Free.
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like ; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines) ; profile projectors :	
	A. Geometry boxes	62½% <i>ad val.</i>
	B. Other	Free.
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments) :	
	A. Electro-medical apparatus	25% <i>ad val.</i>

1	2	3
	B. Other :	
	(a) of metal :	
	(i) Hypodermic and surgical needles ; cataract knives ; scalpel blades ; hypodermic syringes	25% <i>ad val.</i>
	(ii) Other	50% <i>ad val.</i>
	(b) Other :	
	(i) Blood collecting sets with ACD	Free.
	(ii) Other	25% <i>ad val.</i>
90.18	Mechano-therapy appliances ; massage apparatus ; psychological aptitude-testing apparatus ; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus ; breathing appliances (including gas masks and similar respirators) :	
	A. Gas masks and similar respirators	Free.
	B. Other	30% <i>ad val.</i>
90.19	Orthopaedic appliances, surgical belts, trusses and the like ; splints and other fracture appliances, artificial limbs, eyes, teeth and other artificial parts of the body ; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability :	
	A. Hearing aids	Free.
	B. Other :	
	(i) Artificial limbs and parts thereof	Free.
	(ii) Other	25% <i>ad val.</i>
90.20	Apparatus based on the use of X-rays or of the radiations from radioactive substances (including radiography and radio therapy apparatus ; X-ray generators ; X-ray tubes ; X-ray screens ; X-ray high tension generators ; X-ray control panels and desks ; X-ray examination or treatment tables, chairs and the like	Free.
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	Free.
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	Free.
90.23	Hydrometers and similar instruments ; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not ; any combination of these instruments	Free.
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic over-draught regulators) not being articles falling within heading No. 90.14	Free.
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus) ; instruments and apparatus for measuring or checking viscosity, porosity expansion, surface tension or the like (such as viscometers, porosimeters expansion meters) ; instruments and apparatus for measuring or checking quantities of heat, light or sound such as photometers (including exposuremeters, calorimeters) ; microtomes	Free.

1	2	3
90.26	Gas, liquid and electricity supply or production meters ; calibrating meters therefor :	
	A. Electricity supply meters :	
	(i) For a voltage upto and including 440 volts	62½% <i>ad val.</i>
	(ii) Other	25% <i>ad val.</i>
	B. Other :	
	(i) Water meters	62½% <i>ad val.</i>
	(ii) Other	25% <i>ad val.</i>
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14) ; stroboscopes :	
	A. Mileometers, revolution counters and speed indicators suitable for use on motor vehicles	87½% <i>ad val.</i>
	B. Taximeters and pedometers	62½% <i>ad val.</i>
	C. Other	25% <i>ad val.</i>
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus	Free.
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28	The rate applicable to the articles of which goods are parts or accessories.

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

NOTES

1. For the purposes of headings Nos. 91.02 and 91.07, the expression "watch movements" means movement regulated by a balance-wheel and hair-spring or by any other system capable of determining intervals of time, not exceeding 12 mm in thickness when measured with the plate, the bridges and any additional outer plates.

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

3. This Chapter does not cover parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified in heading No. 39.07). The Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock and watch springs are to be classified as clock or watch parts (heading No. 91.11).

4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.

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

Heading No.	Name of article	Rate of duty
1	2	3
91.01	Pocket-watches, wrist watches and other watches, including stop-watches :	
	A. Watches specially designed for the use of the blind	Free.
	B. Other	75% <i>ad val.</i>
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03) :	
	A. Of c & f value up to Rs. 100 per piece	92½% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels :	
	A. Instrument panel clocks and clocks of a similar type for aircraft. ..	25% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
91.04	Other clocks :	
	A. Of c & f value upto Rs. 100 per piece	92½% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
91.05	Time of day recording apparatus ; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time ..	62½% <i>ad val.</i>
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	62½% <i>ad val.</i>
91.07	Watch movements (including stop-watch movements) assembled ..	50% <i>ad val.</i>
91.08	Clock movements, assembled :	
	A. Movements suitable for articles capable of indicating the time of day	62½% <i>ad val.</i>
	B. Other movements	50% <i>ad val.</i>
91.09	Watch cases and parts of watch cases	92½% <i>ad val.</i>
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof :	
	A. For clocks	92½% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
91.11	Other clock and watch parts	62½% <i>ad val.</i>

CHAPTER 92

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

NOTES

1. This Chapter does not cover :

Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37) ;

- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (c) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter ; sound recorders or reproducers combined with a radio or television receiver (heading No. 85.15) ;
- (d) Brushes (for cleaning musical instruments) falling within heading No. 96.02 ;
- (e) Toy instruments (heading No. 97.03) ;
- (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06) ; or
- (g) Spools, reels or similar supports (which are to be classified according to their constituent material, for example in heading No. 39.07 or Section XV).

2. Bows and sticks and similar devices used in playing the musical instruments of headings Nos. 92.02 and 92.06 imported with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Perforated music rolls (heading No. 92.10) and gramophone records and the like (heading No. 92.12) imported with an instrument are to be treated as separate articles and not as forming a part of such instrument.

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

Heading No.	Name of article	Rate of duty
1	2	3
92.01	Pianos (including automatic pianos, whether or not with key-boards) ; harpsichords and other keyboard stringed instruments ; harps but not including aeolian harps	92½% <i>ad val.</i>
92.02	Other string musical instruments	92½% <i>ad val.</i>
92.03	Pipe and reed organs, including harmoniums and the like	92½% <i>ad val.</i>
92.04	Accordions concertinas and similar musical instruments ; mouth organs	92½% <i>ad val.</i>
92.05	Other wind musical instruments	92½% <i>ad val.</i>
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	92½% <i>ad val.</i>
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	92½% <i>ad val.</i>
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws) ; mechanical singing birds ; decoy calls and effects of all kinds ; mouth-blown sound signalling instruments (for example, whistle and boatswains' pipes)	92½% <i>ad val.</i>
92.09	Musical instrument strings	92½% <i>ad val.</i>

1	2	3
92.10	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes ; metronomes, tuning forks and pitch pipes of all kinds	92½% <i>ad val.</i>
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including recordplayers and tape decks, with or without sound-heads ; television image and sound recorders and reproducers, magnetic :	
	A. Dictaphones and other sound recorders and reproducers for office use	37½% <i>ad val.</i>
	B. Other	117½% <i>ad val.</i>
92.12	Gramophone records and other sound or similar recordings ; materices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording :	
	A. Film for mechanical sound recording ; record discs and cylinders for dictaphones and other sound recorders for office use :	
	(i) Magnetic film used in the film industry	five paise per linear foot.
	(ii) Record discs and cylinders, for dictaphones and other sound recorders for office use	37½% <i>ad val.</i>
	(iii) Other	50% <i>ad val.</i>
	B. Other :	
	(i) Prepared media for sound recording	50% <i>ad val.</i>
	(ii) Sound recorded media :	
	(a) Recordings of recitation from Holy Quran	Free.
	(b) For the reproduction of speech	Free.
	(c) For the reproduction of music	92½% <i>ad val.</i>
	(d) Matrices, impressed	50% <i>ad val.</i>
	(e) Other	62½% <i>ad val.</i>
92.13	Other parts and accessories of apparatus falling within heading No. 92.11 :	
	A. For office machines	37½% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>

SECTION XIX

ARMS AND AMMUNITION ; PARTS THEREOF

CHAPTER 93

ARMS AND AMMUNITION ; PARTS THEREOF

NOTES

1. This Chapter does not cover :

- (a) Goods falling within Chapter 36 (for example, percussion caps, detonators, signalling flares) ;
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;

- (c) Armoured fighting vehicles (heading No. 87.08) ;
 (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90) ;
 (e) Bows, arrows, fencing foils or toys falling within Chapter 97 ; or
 (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06).

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

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

Heading No.	Name of article	Rate of duty
1	2	3
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor :	
	A. Swords for presentation as naval, military or airforce prizes or as prizes in relation to service under Government of Pakistan, and side-arms forming part of the regular equipment of a Commissioned or Gazetted officer in the service of Government of Pakistan entitled to wear diplomatic, military, naval, airforce or police uniforms	Free.
	B. Theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes	50% <i>ad val.</i>
	C. Other	92½% <i>ad val.</i>
93.02	Revolvers and pistols, being fire-arms :	
	A. Revolvers and pistols, forming part of the regular equipment of a Commissioned or Gazetted Officer in the service of Government of Pakistan entitled to wear diplomatic, military, naval, airforce or police uniform	Free.
	B. Arms forming part of military equipment of officers and non-commissioned officers of foreign armies detailed for training at army schools of instructions in Pakistan	Free.
	C. Other	117½% <i>ad val.</i>
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistol)	Free.
93.04	Other firearms, including very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like :	
	A. Firearms imported by or on behalf of Government of Pakistan. Free.	
	B. Other	117½% <i>ad val.</i>
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns :	
	A. Rifles of .22 and 7 mm. bores	50% <i>ad val.</i>
	B. Other	117½% <i>ad val.</i>

1	2	3
[93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms :	
	A. Parts of firearms of war, not including parts of revolvers and pistols	Free.
	B. Other :	
	(i) Imported by or on behalf of the Government of Pakistan.	Free.
	(ii) Other	50% <i>ad val.</i>
93.07	Bombs ; grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof ; ammunition and parts thereof, including cartridge wads ; lead shot prepared for ammunition :	
	A. Sporting ammunition :	
	(i) Ammunition for rifles of .22 and 7 mm. bores	50% <i>ad val.</i>
	(ii) Other	117½% <i>ad val.</i>
	B. Other :	
	(i) Imported by or on behalf of Government of Pakistan	Free.
	(ii) Forming part of the regular equipment of a Commissioned or Gazetted officer in the service of Government of Pakistan entitled to wear diplomatic, military, naval, air-force or police uniform	Free.
	(iii) Other	92½% <i>ad val.</i>

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

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

NOTES

1. This Chapter does not cover :
 - (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39.40 or 62 ;
 - (b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings ; these are classified according to the constituent material (for example, in heading No. 44.27, 70.14 or 83.07) ;
 - (c) Articles of stone, ceramic or any other material referred to in Chapter 68 or 69, used as seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69) ;
 - (d) Mirrors designed for placing on the floor or ground [for example, cheval-glasses (swing-mirrors)] falling within heading No. 70.09 ;
 - (e) Parts of general used as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07), and safes falling within heading No. 83.03 ;

- (f) Furniture specially designed as parts of refrigerators of heading No. 84.15; furniture specially designed for sewing machines (heading No. 84.41) ;
- (g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15) ;
- (h) Dentists' spittons falling within heading No. 90.17 ;
- (ij) Goods falling within Chapter 91 (for example, clocks and clock cases) ;
- (k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13 ; or
- (l) Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for game (heading No. 97.04) or for conjuring tricks (heading No. 97.05).

2. The articles (other than parts) referred to in headings Nos. 94.01, 94.02 and 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

This provision is, however, to be taken not to apply to the following which are still to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other :

- (a) Kitchen cabinets and similar cupboards;
- (b) Seats and beds ;
- (c) Unit bookcases and similar unit furniture.

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

Heading No.	Name of article	Rate of duty
1	2	3
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof ..	125% <i>ad val.</i>
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings) ; dentists, and similar chairs with mechanical elevating, rotating or reclining movements ; parts of the foregoing articles	50% <i>ad val.</i>
94.03	Other furniture and parts thereof	125% <i>ad val.</i>
94.04	Mattress supports ; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows)	125% <i>ad val.</i>

CHAPTER 95

ARTICLES AND MANUFACTURES OF CARVING OR MOULDING MATERIAL

NOTE

This Chapter does not cover :

- (a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks) ;
- (b) Fans or hand screens, non-mechanical (heading No. 67.05) ;
- (c) Articles falling within Chapter 71 (for example, imitation jewellery) ;
- (d) Cutlery or other articles falling within Chapter 82 with handles or other parts of carving or moulding materials ; the headings of the present Chapter apply, however, to separately imported handles or other parts of such articles ;
- (e) Articles falling within Chapter 90 (for example, spectacle frames) ;
- (f) Articles falling within Chapter 91 (for example, clock or watch cases) ;
- (g) Articles falling within Chapter 92 (for example, musical instruments and parts thereof) ;
- (h) Articles falling within Chapter 93 (arms and parts thereof) ;
- (j) Articles falling within Chapter 94 (furniture and parts thereof) ;
- (k) Brushes, powder puffs or other articles falling within Chapter 96 ;
- (l) Articles falling within Chapter 97 (toys, games and sports requisities) ;
- (m) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs) ; or
- (n) Collectors pieces or antiques (Chapter 99).

Heading No.	Name of article	Rate of duty
1	2	3
95.01	Worked tortoise-shell and articles of tortoise shell :	
	A. Worked material	62-1/2% <i>ad val.</i>
	B. Other	92-1/2% <i>ad val.</i>
95.02	Worked mother of pearl and articles of mother of pearl :	
	A. Worked material	62-1/2% <i>ad val.</i>
	B. Other	92-1/2% <i>ad val.</i>
95.03	Worked ivory and articles of ivory :	
	A. Worked material	62-1/2% <i>ad val.</i>
	B. Other	92-1/2% <i>ad val.</i>
95.04	Worked bone (excluding whalebone) and articles of bone (excluding whalebone) :	
	A. Worked material	62-1/2% <i>ad val.</i>
	B. Other	92-1/2% <i>ad val.</i>

1	2	3
95.05	Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material :	
	A. Worked material	62½% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
95.06	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material :	
	A. Worked material	62½% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
95.07	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances :	
	A. Worked material	62½% <i>ad val.</i>
	B. Other	92½% <i>ad val.</i>
95.08	Moulded or carved articles of wax, of stearin, or natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included ; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin :	
	A. Worked, unhardened gelatin	62½% <i>ad val.</i>
	B. Articles of medical and pharmaceutical use	Free.
	C. Other	62½% <i>ad val.</i>

CHAPTER 96

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

NOTES

1. This Chapter does not cover :

(a) Articles falling within Chapter 71 :

(b) Brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 90.17 ; or

(c) Toys (Chapter 97).

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

Heading No.	Name of article	Rate of duty
1	2	3
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles	62½% <i>ad val.</i>
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers ; squeegees (other than roller squeegees) and mops	62½% <i>ad val.</i>
96.03	Prepared knots and tufts for broom or brush making	62½% <i>ad val.</i>
96.04	Feather dusters	125% <i>ad val.</i>
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	125% <i>ad val.</i>
96.06	Hand sieves and hand riddles, of any material :	
	A. Hand sieves for use in laboratories	25% <i>ad val.</i>
	B. Other	62½% <i>ad val.</i>

CHAPTER 97

TOYS, GAMES AND SPORTS REQUISITES ; PARTS THEREOF

NOTES

1. This Chapter does not cover :

- (a) Christmas tree candles (heading No. 34.06) ;
- (b) Fireworks or other pyrotechnic articles falling within heading No. 36.05
- (c) Yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines falling within Chapter 39, heading No. 42.06 or Section XI ;
- (d) Sports bags or other containers of heading No. 42.02, or 43.03 ;
- (e) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61 ;
- (f) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62 ;
- (g) Sports footwear (other than skating boots with skates attached) cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65 ;
- (h) Climbing sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03) ;
- (i) Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19 ;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (l) Articles falling within heading No. 83.11 ;
- (m) Sports vehicles (other than bobsleighs, tobogans and the like, falling within Section XVII ;
- (n) Children's cycles fitted with ball bearings and in the normal form of adults cycles (heading No. 87.10) ;
- (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood) ;
- (p) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04) ;
- (q) Decoy calls and whistles (heading No. 92.08) ;
- (r) Arms or other articles of Chapter 93 ; or
- (s) Racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).

2. The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals, or rolled precious metals constitute only minor constituents.

3. In heading No. 97.02 the term " dolls " is to be taken to apply only to such articles as are representations of human beings .

4. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

Heading No.	Name of article	Rate of duty
1	2	3
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls, prams and dolls, push chairs	62½% <i>ad val.</i>
97.02	Dolls	62½% <i>ad val.</i>
97.03	Other toys ; working models of a kind used for recreational purposes	62½% <i>ad val.</i>
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites) :	
	A. Table-tennis balls, billiard balls	25% <i>ad val.</i>
	B. Other	62½% <i>ad val.</i>
97.05	Carnival articles ; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	92½% <i>ad val.</i>
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading 97.04) :	
	A. Tennis balls, squash balls, golf balls, golf sticks and tees	25% <i>ad val.</i>
	B. Other	62½% <i>ad val.</i>
97.07	Fish-hooks, line fishing rods and tackle ; fish landing nets and butterfly nets ; decoy "birds", lark mirrors and similar hunting or shooting requisites	62½% <i>ad val.</i>
97.08	Roundabouts, swings, shooting galleries and other fairground amusements ; travelling circuses, travelling menageries and travelling theatres	92½% <i>ad val.</i>

CHAPTER 98

MISCELLANEOUS MANUFACTURED ARTICLES

NOTES

1. This Chapter does not cover :

- (a) Eyebrow and other cosmetic pencils (heading No. 33.06) ;
- (b) Buttons, studs, cuff-links or other articles of a kind described in heading No. 98.01 or 98.12, if made wholly or partly of precious metal or rolled precious metal [subject to the provisions of Note 2 (a) to Chapter 71] or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71);
- (c) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (d) Mathematical drawing pens (heading No. 90.16), or
- (e) Toys falling within Chapter 97.

2. Subject to Note 1 above, the headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).

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

Heading No.	Name of article	Rate of duty
1	2	3
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:	
	A. Blanks and moulds	62½% <i>ad val.</i>
	B. Press-fasteners, including snap-fasteners and press-studs ..	62½% <i>ad val.</i>
	C. Other	92½% <i>ad val.</i>
98.02	Slide fasteners and parts thereof	62½% <i>ad val.</i>
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05:	
	A. Ball point pens and pencil refills	92½% <i>ad val.</i>
	B. Other	62½% <i>ad val.</i>
98.04	Pen nibs and nib points:	
	A. Gold and gold-plated pen nibs	62½% <i>ad val.</i>
	B. Other	62½% <i>ad val.</i>
98.05	Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks:	
	A. Lead, coloured and copying pencils	92½% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not:	
	A. Unframed slates with writing surface	25% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	50% <i>ad val.</i>
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	37½% <i>ad val.</i>
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing	50% <i>ad val.</i>

1	2	3
98.10	Mechanical lighters and similar lighters, including chemical, and electrical lighters, and parts thereof, excluding flints and wicks :	
A.	Mechanical lighters	92½% <i>ad val.</i> or Rs. 6.25 per piece which- ever is higher.
B.	Other	92½% <i>ad val.</i>
98.11	Smoking pipes ; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof :	
A.	Roughly shaped blocks of wood or root for the manufacture of smoking pipes	62½% <i>ad val.</i>
B.	Other	92½% <i>ad val.</i>
98.12	Combs, hair-slides and the like	125% <i>ad val.</i>
98.13	Corset busks and similar supports for articles of apparel or clothing accessories	92½% <i>ad val.</i>
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	92½% <i>ad val.</i>
98.15	Vacuum flasks and other vacuum vessels, complete with cases ; parts thereof, other than glass inners	62½% <i>ad val.</i>
98.16	Tailors' dummies and other lay figures ; automata and other animated displays of a kind used for shop window dressing	62½% <i>ad val.</i>

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 99

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

NOTES

1. This Chapter does not cover :

- (a) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No. 49.07) ;
- (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.12) ; or
- (c) Pearls or precious or semi-precious stones (heading No. 71.01 or 71.02)

2. For the purposes of heading No. 99.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading No. 99.03, is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

4. (a) Subject to Notes 1 to 3 above articles falling within headings of this Chapter are to be classified in whichever of those headings is appropriate and not in any other heading of the Nomenclature.

(b) Heading No. 99.06 is to be taken not to apply to articles falling within any of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Heading No.	Name of article	Rate of duty
1	2	3
99.01	Paintings, drawings and pastels, executed entirely by hand, (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles)	50% <i>ad val.</i>
99.02	Original engravings, prints and lithographs	50% <i>ad val.</i>
99.03	Original sculptures and statuary, in any material	50% <i>ad val.</i>
99.04	Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined	50% <i>ad val.</i>
99.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	Free.
99.06	Antiques of an age exceeding one hundred years	Free.

THE SECOND SCHEDULE

(See section 18)

EXPORT TARIFF

Item No.	Name of article	Rate of duty
1	2	3
1.	Meshta fibre and raw jute :	
	A. Cuttings	Rs. 10 per bale of 400 lbs.
	B. All other descriptions :	
	(i) In pucca bales	Rs. 20 per bale of 400 lbs.
	(ii) Loose or in kutchha bales	Rs. 20 per bale of 400 lbs.
2.	Jute manufactures, when not in actual use as coverings, receptacles or binding for other goods :	
	A. Sacking (cloth bags, twist yarn, rope and twine)	Rs. 50 per ton
	B. Hessian and all other description of jute manufactures not otherwise specified	Rs. 80 per ton
3.	Raw cotton	40% <i>ad val.</i>
3A.	Cotton waste, all sorts	40% <i>ad val.</i>
4.	Rice, husked or unhusked including rice flour but excluding rice bran and rice dust :	
	A. Rice basmati	Rs. 34 per cwt.
	B. Other	30% <i>ad val.</i>
5.	Tea	37 paisa per lb.
6.	Hides, raw	40% <i>ad val.</i>
7.	Skins, raw]	40% <i>ad val.</i>
8.	Cotton seed	10% <i>ad val.</i>
9.	Cement	Rs. 10 per ton.
10.	Fish :	
	A. Fresh	Rs. 5 per maund.
	B. Salted dry	Rs. 4 per cwt.
	C. Unsalted dry	Rs. 8 per cwt.
11.	Bamboos	10% <i>ad val.</i>
12.	Wool raw	Rs. 1.30 per lb.

1	2	3
13.	Cotton yarn :	
	A. Of counts 21 to 24	40 paise per lb. + 40% <i>ad val.</i> subject to a maximum of Rs. 5.40 per lb.
	B. Other	40% <i>ad val.</i> subject to a maximum of Rs. 5 per lb.
14.	Grey cloth	15 paise per square yard.
15.	Semi-tanned and tanned hides and skins	20% <i>ad val.</i>
16.	Oil cakes	45% <i>ad val.</i>
17.	Molasses	30% <i>ad val.</i>

(9) in the "Fourth Schedule", renumbered as aforesaid, against S. No. 4 in column 1,—(i) in column 3, for the words and figures "sections 5 and 6" the words "the whole" shall be substituted; and (ii) the entries in column 4 shall be omitted.

8. **Amendments of Act I of 1944.**—The following amendments shall be made in the Central Excises and Salt Act, 1944 (I of 1944), hereinafter referred to as the said Act, namely:—

In the said Act,—

- (1) in section 2, after clause (cc), the following new clause shall be added, namely:—

"(ccc) 'duty' includes regulatory duty and any other sum payable under any of the provisions of this Act or the rules made thereunder;";

- (2) for section 11 the following shall be substituted, namely:—

"11. *Recovery of sums due to Government.*—Where any duty is not paid within the time in which it was required to be paid, any officer empowered by the Central Board of Revenue to levy duty may at any time—

- deduct the amount so payable from any money owing to the person from whom such duty may be recoverable or due which may be in the hands or at the disposal or control of such officer;
- require by a notice in writing any person owing any money to the person from whom such duty may be recoverable or due to pay to such officer the amount specified in the notice, or the whole of such money if it is less than the amount so recoverable or due, within seven days of the notice or within such longer time as may be allowed by such officer;

- (c) recover such amount by attachment and sale of excisable goods or any plant, machinery, equipment or any other goods in the factory or bonded warehouse or in any premises where any excisable services are provided or rendered ; or
- (d) stop removal of any goods from such factory, bonded warehouse or premises till such amount is paid or recovered in full ; and, if such amount is not so recovered, prepare a certificate signed by him specifying the amount due from the person liable to pay it and send it to the Collector of the district in which such person resides or conducts his business and the said Collector, on receipt of such certificate, shall proceed to recover the amount specified in the certificate as if it were an arrear of land revenue .”;

(3) in section 35,—

(a) in sub-section (1),—

- (i) for the words “three months from the date” the words “thirty days of the date of receipt” shall be substituted ; and
- (ii) after the words and full stop “Central Board of Revenue.”, the following shall be inserted, namely :—

“An appeal filed after the expiry of thirty days may be admitted if the appellate authority is satisfied that the appellant had sufficient cause for not filing the appeal within that period.” ; and

(b) sub-section (2) shall be omitted ;

(4) in section 35A, in sub-section (1),—

- (i) for the words “may of its” the words “or the Collector of Central Excise may of its or his” shall be substituted ;
- (ii) after the word “itself”, the words “or himself” shall be inserted ;
- (iii) for the words “and may pass such order as it” the words “or to the Collector and may pass such order as it or he” shall be substituted ; and
- (iv) in the proviso, after the word “Board”, the words “or the Collector” shall be inserted ;

(5) in section 36,—

- (i) for the words “one hundred and twenty days from the date” the words “thirty days of the date of receipt” shall be substituted ;
- (ii) before the existing proviso, the following new proviso shall be inserted, namely :

“Provided that the Federal Government may admit an application made after the expiry of the said period of thirty days if it is satisfied that the applicant had sufficient cause for not making the application within that period :” ; and

- (iii) in the existing proviso, after the word “provided”, the word “further” shall be inserted ;

- (6) after section 36 amended as aforesaid, the following new section 36A shall be added, namely :—

“ 36A. *Power to rectify mistakes in orders.*—(1) The Federal Government, the Central Board of Revenue or any Central Excise Officer may rectify any mistake which is apparent from the record in any order passed by it or him under any of the provisions of this Act or the rules made thereunder, on its or his own motion or on an application made by a person affected by the order within one year of the passing of such order :

Provided that no such rectification which has the effect of enhancing any penalty or fine or requiring the payment of a greater amount of duty shall be made unless the person affected by the proposed rectification has been given an opportunity of being heard.

- (2) No order under this section shall be passed after the expiry of three years from the date of the passing of the order the mistake in which is sought to be rectified.” ;

- (7) after section 40, the following new section 41 shall be added, namely :—

“ 41. *Observance of Board's orders, directions and instructions.*—All officers and persons employed in the execution of this Act and the rules made thereunder shall observe and follow the orders, directions and instructions of the Central Board of Revenue :

Provided that no such instructions shall be given by the Central Board of Revenue so as to interfere with the discretion of an officer in the performance of his duties under sections 33 and 35.” ; and

- (8) The First Schedule shall be amended in the manner specified in the Second Schedule to this Act.

9. **Amendment of Act VI of 1898.**—For the First Schedule to the Post Office Act, 1898 (VI of 1898), the Schedule set out in the Third Schedule to this Act shall be substituted.

THE FIRST SCHEDULE

(See Section 3)

PART I

RATES OF INCOME TAX

A. In the case of every individual, unregistered firm, an association of persons, Hindu undivided family and every artificial juridical person referred to in clause (9) of section 2 of the Income-tax Act, 1922 (XI of 1922), not being a case to which paragraph B of this part applies—

- | | |
|--|---|
| 1. Where the taxable income does not exceed Rs. 2,000. | 2.5 Per cent of the taxable income. |
| 2. Where the taxable income exceeds Rs. 2,000 but does not exceed Rs. 4,000. | Rs. 50 plus 10 per cent of the amount exceeding Rs. 2,000. |
| 3. Where the taxable income exceeds Rs. 4,000 but does not exceed Rs. 7,000. | Rs. 250 plus 15 per cent of the amount exceeding Rs. 4,000. |

4. Where the taxable income exceeds Rs. 7,000 but does not exceed Rs. 10,000	Rs. 700 plus 20 per cent of the amount exceeding Rs. 7,000.
5. Where the taxable income exceeds Rs. 10,000 but does not exceed Rs. 15,000.	Rs. 1,300 plus 25 per cent of the amount exceeding Rs. 10,000.
6. Where the taxable income exceeds Rs. 15,000 but does not exceed Rs. 20,000.	Rs. 2,550 plus 30 per cent of the amount exceeding Rs. 15,000.
7. Where the taxable income exceeds Rs. 20,000 but does not exceed Rs. 25,000.	Rs. 4,050 plus 35 per cent of the amount exceeding Rs. 20,000.
8. Where the taxable income exceeds Rs. 25,000 but does not exceed Rs. 30,000.	Rs. 5,800 plus 40 per cent of the amount exceeding Rs. 25,000.
9. Where the taxable income exceeds Rs. 30,000 but does not exceed Rs. 35,000.	Rs. 7,800 plus 45 per cent of the amount exceeding Rs. 30,000.
10. Where the taxable income exceeds Rs. 35,000 but does not exceed Rs. 40,000.	Rs. 10,050 plus 50 per cent of the amount exceeding Rs. 35,000.
11. Where the taxable income exceeds Rs. 40,000 but does not exceed Rs. 50,000.	Rs. 12,550 plus 55 per cent of the amount exceeding Rs. 40,000.
12. Where the taxable income exceeds Rs. 50,000 but does not exceed Rs. 70,000.	Rs. 18,050 plus 60 per cent of the amount exceeding Rs. 50,000.
13. Where the taxable income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000.	Rs. 30,050 plus 65 per cent of the amount exceeding Rs. 70,000.
14. Where the taxable income exceeds Rs. 1,00,000.	Rs. 49,550 plus 70 per cent of the amount exceeding Rs. 1,00,000.

Provided that :—

- (i) no income-tax shall be payable on a total income which before deduction of the sums, if any, exempt under the first and third provisos to sub-section (1) of section 7, section 15, section 15-A, section 15AA, section 15C, section 15CC, section 15CCC, section 15D, section 15F, section 15H, section 15HH, section 58F and section 58W of the Income-tax Act, 1922 (XI of 1922) does not exceed Rs. 12,000 ;
- (ii) where the total income of an assessee exceeds Rs. 12,000 but does not exceed Rs. 15,000, the income-tax payable shall not exceed fifty per cent of the amount by which the total income exceeds Rs. 12,000 ;
- (iii) where the total income includes any income from a share of the income, profits and gains of a firm to which paragraph C of Part II applies, such portion of the super-tax payable under the said paragraph as bears to the total amount of such super-tax the same proportion as his share of income, profits and gains of the firm bears to the total income of the firm shall be added to the income-tax payable by such partner under this paragraph and, if the sum so arrived at exceeds seventy per cent of the total income of such partner (including his share of income, profits and gains of the firm), the amount of income-tax payable by him under this paragraph shall be reduced by the amount of such excess.

Explanation.—The expression “taxable income”, as used in this paragraph, means—

- (a) in the case of an assessee to whom or to which clause (a) of sub-section (1) of section 17 of the Income-tax Act, 1922 (XI of 1922), applies, the total income ;

- (b) in any other case, the total income of an assessee as diminished by the allowance admissible under the first and third provisos to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, section 15CC, section 15CCC, section 15D, section 15F, section 15H, section 15HH, section 58F and section 58W of the Income-tax Act, 1922 (XI of 1922).

B. In the case of every local authority and in every case in which, under the provisions of the Income-tax Act, 1922 (XI of 1922), income tax is to be charged at the maximum rate. 30 per cent of the total amount.

C. In the case of every company, being a public company or a foreign association declared to be a company by the Central Board of Revenue under clause (5A) of section 2 of the Income-tax Act, 1922 (XI of 1922), on the total income excluding such part of the total income as consists of any dividends or bonus or bonus shares to which sub-paragraph (3) or sub-paragraph (4) of paragraph A of Part II applies. 30 per cent of such income.

D. In the case of every other company, on the total income excluding such part thereof as consists of any bonus or bonus shares to which sub-paragraph (4) of paragraph A of Part II applies. 30 per cent of such income.

PART II

RATES OF SUPER TAX

A. In the case of a company,—

Rates

- | | |
|---|---|
| (1) on the total income, excluding such part of the total income as consists of dividends or bonus or bonus shares to which sub-paragraphs (3) and (4) apply, where such company is a company to which paragraph C of Part I applies. | 35 per cent of such income in the case of a banking company and 30 per cent of such income in the case of a company other than a Banking company; |
| (2) on the total income excluding such part of the total income as consists of bonus or bonus shares to which sub-paragraph (4) applies where such company is a company to which sub-paragraph (1) does not apply. | 35 per cent of such income in the case of a Banking company and 30 per cent of such income in the case of a company other than a Banking company. |

Provided that where a company, in respect of the profits and gains liable to tax under the Income-tax Act, 1922 (XI of 1922), has made such effective arrangements as may be prescribed by the Central Board of Revenue in this behalf for the declaration and payment in Pakistan of dividends payable out of such profits and gains and for the deduction of tax from such dividends, rebate shall be allowed as follows :—

- (i) a rebate of 5 per cent to such company not being a Banking Company if it is a public company;

- (ii) a rebate of 5 per cent to such company not being a Banking Company if it is a public company to which clause (iii) does not apply, if its paid-up capital plus free reserves as on the last day of the previous year does not exceed Rs. 5,00,000 ;
- (iii) a rebate of 5 per cent on so much of the income profits and gains of such company, being a public company, as are derived by it from an industrial undertaking if its paid-up capital plus free reserves as on the last day of the previous year does not exceed Rs. 10,00,000 ;
- (iv) a rebate of 5 per cent on so much of the income, profits and gains of such company, as are derived by it from an industrial undertaking commencing commercial production at any time between the first day of July, 1975 and the thirtieth day of June, 1980 (both dates inclusive) if the original cost of fixed assets (excluding the cost of land) owned by the company and used by the undertaking does not exceed Rs. 30,00,000, so however that no rebate under clauses (ii) and (iii) shall be allowed to such company ;
- (v) a rebate of 10 per cent to such company in respect of its income, profits and gains to which sub-section (9) of section 10 of the Income-tax Act, 1922 (XI of 1922), applies or which are derived by it in Pakistan from processing, freezing, preserving and canning of food, vegetable, fruit, grain, meat, fish and poultry ;
- (vi) a rebate of 15 per cent to such company on so much of the income, profits and gains accruing or arising outside Pakistan to which sub-section (4) of section 3 does not apply as are brought by it in Pakistan.

Explanation.—The term “industrial undertaking”, as used in clause (iii) means an undertaking which is set up or commenced in Pakistan on or after the 14th day of August, 1947, and which employs (i) ten or more persons in Pakistan and involves the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency or (ii) twenty or more persons in Pakistan and does not involve the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency and which is—

- (i) engaged in—
 - (a) the manufacture of goods or materials or the subjection of goods or materials to any process, which substantially changes their original conditions ;
 - (b) ship-building ;
 - (c) generation, transformation, conversion, transmission or distribution of electrical energy, or the supply of hydraulic power ;
 - (d) the working of any mine, oil-well or other source of mineral deposits not being an undertaking to which the Second and Third Schedules to the Income Tax Act, 1922 (XI of 1922) apply ; or
- (ii) any other industrial undertaking which may be approved by the Central Board of Revenue for the purposes of this clause.

3. To which paragraph C of Part I applies, on the amount representing income from dividends from a company having its registered office in Pakistan.

Rates

- (a) where such dividends are received by a 15 per cent of such amount.
public company and are declared and paid
by a company formed and registered in
Pakistan under the Companies Act, 1913
(VII of 1913), or a body corporate formed
in pursuance of a law within the legislative
competence of Parliament in respect of the
share-capital issued, subscribed and paid
after the fourteenth day of August, 1947.
- (b) in other cases 20 per cent of such amount.
4. On the whole of the amount representing the face value of any bonus shares or the amount of any bonus issued by the company to its share-holders with a view to increasing its paid-up capital—
- (a) where a company which issued shares or 15 per cent of such amount.
bonus, as the case may be, is a public com-
pany.
- (b) in other cases 20 per cent of such amount.
- B. In the case of every local authority on the whole 12.5 per cent of the total
of the total income. income.
- C. In the case of every registered firm—
- (1) where the total income does not exceed Nil.
Rs. 145,000.
- (2) where the total income exceeds Rs. 15,000 5 per cent of the amount
but does not exceeds Rs. 30,000. exceeding Rs. 15,000.
- (3) where the total income exceeds Rs. 30,000 Rs. 750 plus 10 per cent of
but does not exceeds Rs. 60,000. the amount exceeding
Rs. 30,000.
- (4) where the total income exceeds Rs. 60,000 Rs. 3,750 plus 20 per cent
but does not exceeds Rs. 1,00,000. of the amount exceeding
Rs. 60,000.
- (5) where the total income exceeds Rs. 1,00,000. Rs. 11, 750 plus 30 per cent
of the amount exceeding
Rs. 1,00,000.

Explanation.—The term “registered firm” as used in this paragraph means a firm registered under section 26A of the Income-tax Act, 1922 (XI of 1922), or a firm treated as a registered firm under clause (b) of sub-section (5) of section 23 of the said Act.

PART III

(See section 4)

RATES OF SURCHARGE

In the case of persons deriving income from the business of manufacture, purchase or sale of jewellery including gold, silver, precious metals, stones and ornaments or other articles made thereof : 6 per cent of such income.

Provided that the surcharge shall not be payable by any person (not being a company) whose total income does not exceed Rs. 12,000.

THE SECOND SCHEDULE

(See section 8)

AMENDMENTS TO THE FIRST SCHEDULE TO THE CENTRAL EXCISES AND SALT ACT, 1944 (I OF 1944).

I. In PART I—

- (1) in SECTION II, in item 5(1), for the entry in column (3) the following shall be substituted, namely :—

“ One hundred and twenty-eight rupees and forty-two paisa per cwt. ”;

- (2) in SECTION III,—

- (a) in item 7, for the entry in column (3) the following shall be substituted, namely :—

“ Sixty-eight rupees and seventy-two paisa per cwt. ” ; and

- (b) in item 8, in sub-item II(2), for clause (a) and the entries relating thereto in columns (2) and (3), including the entries under the heading “ Surcharge ”, the following shall be substituted, namely :—

- “ (a) if retail price is legibly, prominently and indelibly printed on each packet and if such retail price per ten cigarettes is—

(i) less than thirty paisa	..	Eight rupees <i>plus</i> 50 per cent of the retail price in excess of twenty rupees per one thousand cigarettes.
----------------------------	----	--

(ii) thirty paisa or more	..	Fifteen rupees <i>plus</i> 70 per cent of the retail price in excess of thirty rupees per one thousand cigarettes. ” ;
---------------------------	----	--

- (3) in SECTION IV, for item 12 and the entries relating thereto in columns (2) and (3) the following shall be substituted, namely :—

“ 12. Petroleum Gases and other Gaseous Hydrocarbons including Natural Gas and Liquefied Petroleum Gas—

(1) Natural Gas	..	One rupee and sixty paisa per 1,000 cubic feet.
-----------------	----	---

(2) Others	..	One rupee and fifteen paisa per 1,000 cubic feet. ” ;
------------	----	---

- (4) in SECTION V,—

- (a) in item 30, for the entry in column (3) the following shall be substituted, namely :—

“ Two hundred and ninety-five rupees per ton. ” ; and

- (b) after item 30 amended as aforesaid, the following new item and the entries relating thereto shall be added, namely :—

“ 30A. Caustic Soda, all sorts .. 10 per cent *ad valorem*. ” ;

- (5) in SECTION X, in item 45, in column (2), the words and figure “ but does not include any such fabric which contains less than 10 per cent of wool by weight ” shall be omitted ; and

II. in PART II, in item 1, in sub-items (1) and (2), for the figure “ 10 ” in column (3) the figure “ 15 ” shall be substituted.” ;

THE THIRD SCHEDULE

(Schedule to be inserted in the Post Office Act, 1898)

(See Section 9)

.. "THE FIRST SCHEDULE"**INLAND POSTAGE RATES**

(See Section 7)

LETTERS

For a weight not exceeding ten grams	20 Paisa
For every ten grams or fraction thereof exceeding ten grams ..	20 Paisa

POSTCARDS

Single	10 Paisa
Reply	20 Paisa

PATTERN AND SAMPLE PACKETS

For the first fifty grams or fraction thereof	10 Paisa
For every additional twenty-five grams or fraction thereof in excess of fifty grams	4 Paisa

BOOK PACKETS

For the first fifty grams or fraction thereof	10 Paisa
For every additional twenty-five grams or fraction thereof in excess of fifty grams	3 Paisa

REGISTERED NEWSPAPERS**(a) Single copies—**

For a weight not exceeding one hundred grams ..	2 Paisa
For a weight exceeding one hundred grams but not exceeding two hundred and fifty grams	3 Paisa
For every additional two hundred and fifty grams or fraction thereof	3 Paisa

(b) Packets of registered newspapers—

For a weight not exceeding one hundred grams ..	3 Paisa
For every additional fifty grams or fraction thereof in excess of one hundred grams	2 Paisa

PARCELS

For a weight not exceeding five hundred grams 90 Paisa

For every additional five hundred grams or fraction thereof exceeding
five hundred grams — — — — — 90 Paisa."

M. A. HAQ,
Secretary.