

**CARIBBEAN FREE TRADE
ASSOCIATION ACT**

CHAPTER 80:01

Act
14 of 1968
Amended by
41 of 1973
12 of 1990

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**Note
on
Omissions**

The following Subsidiary Legislation has been omitted:

- (a) S.R.O. 18 of 1991 (which repealed and replaced the First and Second Schedules to the Consumption Tax Order 1984);
- (b) S.R.Os 19 and 41 of 1991 (both of which amended the First Schedule to the Consumption Tax Order 1984); and
- (c) S.R.O. 26 of 1992 (which amended the Second Schedule to the Consumption Tax Order 1984).

The abovementioned S.R.Os were omitted because subsequent to the revision date of 1st January, 1993, S.R.O. 36 of 1993 repealed and replaced the First and Second Schedules to the Consumption Tax Order 1984. The relevant First and Second Schedules to the Consumption Tax Order 1984 can be found in S.R.O. 36 of 1993, which has since been amended by S.R.Os 53 of 1993 and 8 of 1994.

CHAPTER 80:01

**CARIBBEAN FREE TRADE
ASSOCIATION ACT**

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Interpretation.
3. Minister may vary and regulate duty.
4. Consumption tax.
5. Oils and Fats.
6. Export duty on commodities removed.
7. Implementation of Agreements by Order.
8. Rules for determining origin and place of consignment of goods.
9. Provisions as to Association rates of duty where drawback, etc., allowable.
10. Verification of origin of exported goods.
11. Penalties for untrue documents of origin for goods exported.
12. Application of Act to subsequent agreements with Association countries.
13. Regulations and Orders.
14. The Association area; and Association area origin.

SCHEDULE.

CHAPTER 80:01

**CARIBBEAN FREE TRADE
ASSOCIATION ACT**

14 of 1968. **AN ACT to make provisions for matters arising out of the establishment of the Caribbean Free Trade Association or otherwise out of agreements relating to trade with members of the Association.**

Commencement.
{18/1968}. [1st July 1968]

Short title. **1. This Act may be cited as the –
CARIBBEAN FREE TRADE
ASSOCIATION ACT.**

Interpretation. **2. In this Act –
“the Agreement” means the principal Agreement signed on the 15th
December, 1965 at Antigua for the establishment of a Carib-
bean Free Trade Association, and includes the supplementary
agreement for amendment of the same and rescission of a
previous supplementary agreement thereto, which are hereby
ratified;**

“Association” means the Caribbean Free Trade Association;

**“Association rate of duty” or “Carifta rate of duty” means a rate of
customs duty applicable to goods on the basis of their having
been produced, or manufactured in, and consigned from, any of
the Association Territories, and includes an exemption so
applicable from customs duties;**

Schedule. **“Association Territories” or “Member Territories” means the Territo-
ries set out in the Schedule;**

“Collector” means the Collector of Customs;

**“Common Market Territory” or “Customs Union Territory” means any
Territory set out in the Schedule other than the Territories of
Barbados, Guyana, Jamaica, and Trinidad and Tobago;**

**“drawback” includes any prescribed remission or repayment of, or
exemption from, duty chargeable on importation into any
Association Territory;**

“less-developed Territories” means any of the Association Territories other than Barbados, Guyana, Jamaica or Trinidad and Tobago;

“Minister” means the Minister responsible for Finance;

“the Oils and Fats Agreement” means the Agreement made on the 26th January, 1967, between the Governments of Barbados, Dominica, Grenada, Guyana, St. Lucia, Saint Vincent and Trinidad and Tobago.

3. Whenever it appears to the Minister that by reason of –

- (a) the Agreement entered into with the Governments of the Association Territories with respect to free trade; or
- (b) any agreement for the formation of a Common Market entered into between the Governments of the less-developed Territories,

Minister may vary and regulate duty.

it is expedient to do so, he may by Order, remove, alter, reduce or progressively phase down import duties imposed under any law on any goods which are shown to his satisfaction to have been –

- (i) manufactured in, or to have been the produce of any Association Territory, or Common Market Territory; and
- (ii) consigned to Dominica from an Association Territory or Common Market Territory.

4. In any case where –

- (a) the duty on goods imported into the State has been so removed, altered, reduced or progressively phased down; or
- (b) where goods have been imported into the State, or manufactured in the State and delivered for consumption in the State,

Consumption tax.

the Minister may by Order impose a consumption tax on such goods.

5. Nothing in this Act contained shall require a Member Territory to accept as eligible for an Association rate of duty imports consigned from another Member Territory and consisting of, or manufactured from, oils and fats as defined by Clause 2 of the Oils and Fats Agreement, or any of such oils and fats, where the Government of such a Territory is a party to the Oils and Fats Agreement and the Government of the other is not.

Oils and Fats.

Export duty on
commodities
removed.

6. Notwithstanding anything to the contrary in any law contained from and after the coming into operation of this Act no export duties shall be chargeable on any goods exported from the State to the Association Territories save and except on the following:

copra	nutmegs and mace
coconut oil	cocoa.

Implementation
of Agreements
by Order.
[12 of 1990].

7. If it appears to the President that by reason of –

- (a) the Agreement entered into with the Governments of the Association Territories with respect to free trade; or
- (b) any agreement entered into between the Governments of the Common Market Territories with respect to the formation of a Common Market,

Cap.265.
(1961 Ed.).

it is expedient to do so, the President may by Order make such amendments to the Customs Import and Export Tariffs Ordinance or to any Act replacing that Ordinance, or to any other law which imposes a tax on goods imported into the State in order to bring such laws into conformity with the provision of any such agreements, or otherwise for giving or enabling effect to be given to any such agreements.

Rules for
determining
origin and place
of consignment
of goods.

8. (1) The Minister may by Regulations make provision as to the cases in which, in determining eligibility for any Association rate of duty, goods are or are not to be treated as of Association area origin, as to the time by reference to which, in determining eligibility as aforesaid, the question whether goods are to be so treated is to be decided, and as to the evidence which is to be required or is to be sufficient for the purpose of showing that goods are or are not to be so treated.

(2) Subject to the provisions of any Regulations under this section, where, in connection with eligibility for an Association rate of duty, any question arises whether goods are of Association area origin, the Collector may require the importer of the goods to furnish to him, in such form as he may prescribe, proof of any statement made to him as to any fact necessary to determine that question; and if the proof is not furnished to his satisfaction, the question may be determined without regard to that statement.

(3) Regulations under this section may make different provisions for different purposes and in relation to goods of different descriptions.

(4) For the avoidance of doubt it is hereby declared that regulations under this section may make provision for determining in what cases produce of the sea, or goods produced or manufactured therefrom at sea, are to be treated as of Association area origin.

9. (1) Notwithstanding anything in any enactment or order, goods may, in such circumstances or subject to such limitations as may be prescribed, be treated as not eligible for an Association rate of duty on importation into Dominica if –

Provisions as to Association rates of duty where drawback, etc., allowable.

- (a) drawback was allowable, in connection with any exportation from any part of the Association area of the goods or of articles used in the production or manufacture of the goods; and
- (b) The Collector is not satisfied that the drawback has not been and will not be allowed.

(2) Where on importation into Dominica goods have been treated as eligible for an Association rate of duty, and after their importation drawback allowable as aforesaid is allowed, the Collector may, in such circumstances as may be prescribed, recover from the importer the additional amount of duty which would have been chargeable on the importation of the goods if they had not been so treated.

(3) References in subsections (1) and (2) of this section to drawback include references to any prescribed remission or repayment of, or exemption from, duty chargeable on importation into any part of the Association area.

(4) In this section “prescribed” means prescribed by Regulations made under this Act.

10. (1) For the purposes of complying with any request made to the Collector or any Government department, under arrangements made for the purposes of the Agreement, to verify or investigate any certificate or other evidence relevant to the question whether any goods exported from, or produced or manufactured (directly or indirectly) from goods exported from, Dominica are eligible in any other part of the Association area for an Association rate of duty, the Collector may carry out such investigations, and may make to the Government or authority making the request such report, or provide them with such information, as appear to the Collector requisite; and the Collector or an officer authorised by him may require –

Verification of origin of exported goods.

- (a) the exporter; or
- (b) any other person appearing to the Collector or officer to have been concerned with the goods, or any goods from which, directly or indirectly, they have been produced or manufactured (whether he was concerned with them as respects growth, production, manufacture or handling or in any other way); or
- (c) any other person appearing to the Collector or officer to have been concerned in the giving of the certificate or evidence,

to furnish such information in such form and within such time as the Collector or officer may specify in the requirement.

(2) Any reference in subsection (1) to the furnishing of information includes a reference to the production of invoices, bills of lading, and other books or relevant documents whatsoever, and to allowing the Collector or officer to inspect them and to take copies thereof or extracts therefrom.

(3) Any person who without reasonable cause fails to comply with a requirement under this section is liable on summary conviction to a fine of three thousand dollars.

(4) An averment in any process in proceedings under this section that any requirement to furnish information which has been made was made for the purpose specified in subsection (1) shall, until the contrary is proved, be sufficient evidence that the requirement was so made.

Penalties for untrue documents of origin for goods exported.

11. Any person who in Dominica makes or signs, or causes to be made or signed, any document relating to goods exported or to be exported from Dominica which is untrue in a material particular, being a document made for production in support of a claim that the goods, or any goods produced or manufactured, or to be produced or manufactured, from the goods, are eligible in any part of the Association area for an Association rate of duty, is liable on summary conviction to a fine of three thousand dollars.

Application of Act to subsequent agreements with Association countries.

12. If it appears to the President that by reason of any agreement with respect to trade made after the coming into operation of this Act, between all or any of the countries which are for the time being parties to the Agreement, or between all or any of those countries and any other

country, it is expedient to do so, the President may by Order direct that this Act shall have effect with such adaptations or modifications of references to the Agreement, the Association Area, Association area origin or Association rates of duty as may be specified in the Order.

13. (1) The President may make Regulations prescribing all matters which by this Act are permitted or required to be prescribed, or which are necessary or convenient to be prescribed for giving effect to this Act, and may in such Regulations prescribe penalties not exceeding one thousand five hundred dollars for any breach or contravention of the Regulations.

Regulations and Orders.

(2) Any power to make Regulations conferred by this Act shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Assembly.

(3) Any Order under section 12 shall be subject to annulment in pursuance of a resolution of the House of Assembly.

(4) Any power conferred by this Act to make an Order shall include power, exercisable in the like manner and subject to the like provisions, to vary or revoke the Order.

14. (1) For the purposes of this Act, of any other written law relating to duties of customs, and of any instrument having effect under such a written law, "the Association area" means, the Territories set out in the Schedule; and in this Act "Association area origin" means, in relation to any goods, that they were grown, produced or manufactured in, and consigned from a place in, the Association area.

The Association area; and Association area origin. Schedule.

(2) If the President by Order declares that any country specified in the Order, and not named in the Schedule, is included in the area of the Association, that country shall be deemed to be named in the Schedule.

(3) If the President by Order declares that any country named in the Schedule has ceased to be included in the area of the Association, that country shall be deemed no longer to be named in the Schedule.

SCHEDULE

**MEMBER TERRITORIES OF CARIBBEAN
FREE TRADE ASSOCIATION**

**Anguilla
Antigua
Barbados
Dominica**

**Guyana
Grenada
Montserrat
St. Christopher and Nevis**

**St. Lucia
St. Vincent
Jamaica
Trinidad and Tobago.**



SUBSIDIARY LEGISLATION

CONSUMPTION TAX ORDER

ARRANGEMENT OF CLAUSES

CLAUSE

1. Short title.
2. Interpretation.
3. Administration.
4. Delegation by Comptroller.
5. Indemnity against liability.
6. Charge of tax.
7. Exemption.
8. Chargeable goods used as raw materials.
9. When tax is due and payable.
10. Registration of manufacturers.
11. Monthly returns.
12. Annual returns.
13. Assessment.
14. Time limits for assessment.
15. Notice of assessment or re-assessment.
16. Objection.
17. Decision on objection.
18. Appeal Commissioners.
19. Appeal.
20. Hearing of appeal.
21. Right of further appeal.
22. Payment of tax not suspended by objection or appeal.
23. Records to be kept.
24. Submission of information.
25. Examination of business records.
26. Recovery of tax.
27. Recovery of tax by distraint.
28. Recovery of tax from persons leaving Dominica.
29. Appointment of agent.
30. Indemnity of agent.
31. Remission of tax.
32. Refund of tax.
33. Interest on unpaid tax.

CLAUSE

34. Penalties.
35. Offences: failure to comply with Order.
36. Offences: intent to evade liability.
37. Aiding or abetting an offence.
38. Prosecutions.
39. Time limit for proceedings.
40. Savings as to repealed Order.

SCHEDULE.

Consumption Tax Order [Subsidiary]
SUBSIDIARY LEGISLATION

CONSUMPTION TAX ORDER

23/1984.*

made under section 4

[1st July 1984]

Commencement.

1. This Order may be cited as the –

Short title.

CONSUMPTION TAX ORDER.

2. (1) In this Order –

Interpretation.
[12 of 1990].

“Appeal Commissioners” means the Appeal Commissioners appointed under clause 18;

“authorised person” means any person authorised by the Comptroller to carry out any of the powers, duties or functions of the Comptroller pursuant to clause 4;

“Comptroller” means the Comptroller of Customs;

“goods” means all forms of personal property other than money and includes used as well as new goods;

“sale”, in relation to chargeable goods, includes –

- (a) the disposal of goods for consideration;
- (b) the transfer of possession of goods under a hire-purchase agreement;
- (c) the disposal of goods under an agreement whereby the purchase price is payable by instalments;
- (d) the transfer of trading stock by the owner of a business for the personal use of himself, an employee or any other person, other than by way of disposal for consideration;

“tax” means the consumption tax charged under this Order.

(2) The classifications and descriptions of goods chargeable to or exempt from consumption tax are to be interpreted in accordance

*This Order has been amended by 30/1985; 17, 23 and 42/1986; 11/1987; 46/1987; 62/1987; 19/1988; 40/1988; 13/1989; 42/1989; 57/1989; 27/1990; 18, 19 and 41/1991 and 26/1992.

with the rules for interpretation contained in the First Schedule to the Customs Import and Export Tariffs Ordinance or any Act replacing that Ordinance.

(3) Where goods are chargeable to tax by reference to a specific quantity measured by volume, number or weight, if the goods are imported or manufactured and sold in Dominica in any container intended for sale or of a kind usually sold with the goods in a sale by retail and marked, labelled or commonly sold as containing a specific quantity of goods, then for the purposes of determining the tax chargeable, the container is presumed to contain not less than that specific quantity, unless the contrary is shown to the satisfaction of the Comptroller.

Administration.

3. The responsibility for the administration and enforcement of this Order and the collection of tax thereunder shall be vested in the Comptroller.

Delegation by
Comptroller.

4. (1) The Comptroller may, in relation to any matter or class of matter, delegate to any authorised person any of the powers, duties or functions conferred or imposed on the Comptroller by this Order.

(2) Any delegation made under this section shall be revocable at any time by the Comptroller and no delegation shall prevent the exercise of such power, duty or function by the Comptroller himself.

Indemnity
against liability.

5. The Comptroller and any authorised person shall be indemnified against liability for any acts done by or in the name of the Comptroller pursuant to any duty or function imposed by this Order.

Charge of tax.
[62/1987
12 of 1990].
First and Second
Schedules.

6. (1) Subject to clause 7, tax shall be charged on goods imported into, or manufactured and sold in, Dominica at the rates specified in the First Schedule, and in addition a surcharge at the rate of fifteen per cent shall be charged upon the value of the goods enumerated in the Second Schedule.

(2) The Minister may, by Order, amend or revoke the First or Second Schedule.

(3) For the purposes of this Order, where tax is chargeable on goods by reference to their value, the value shall be taken to be –

(a) where the goods are imported into Dominica, the aggregate of the value of the goods as determined for the

purposes of the Customs Import and Export Tariffs Ordinance or any Act replacing that Ordinance and the amount of duty, if any, payable thereon under that Ordinance or that Act, at the time the goods are entered for use in Dominica;

Cap. 265.
(1961 Ed.).

- (b) where the goods are manufactured in Dominica, the price that, in the opinion of the Comptroller, the goods would fetch in the open market in a sale by wholesale.

7. (1) There shall be exempt from tax goods of all kinds which the Comptroller is satisfied are imported into or manufactured for sale in Dominica for use – Exemption.

- (a) as containers for the packing of any product manufactured in Dominica;
- (b) in the manufacture or repair of containers to which paragraph (a) applies.

(2) There shall be exempt from tax chargeable goods which the Comptroller is satisfied are imported as raw materials for the manufacture in Dominica of goods for export from Dominica, but subject to such conditions as the Comptroller may impose as to the keeping of accounts and records of such goods.

(3) There shall be exempt from tax chargeable goods imported into or manufactured in Dominica purchased by the Government.

(4) There shall be exempt from tax chargeable goods of any kind that are exempt from tax under any other enactment or contractual agreement with the Government or by direction of Cabinet.

8. (1) Where the Comptroller is satisfied, upon a claim by a registered manufacturer that chargeable goods, whether imported into or manufactured in Dominica, are intended to be used by that manufacturer as raw materials for the manufacture in Dominica of other chargeable goods, the Comptroller may – Chargeable goods
used as raw
materials.

- (a) waive payment of the tax;
- (b) require payment in full of the tax; or
- (c) require such security as he thinks fit to be deposited for the tax,

otherwise payable at the time of acquisition of such goods as raw materials.

(2) Where tax has been paid or security has been deposited pursuant to subclause (1), in relation to raw materials, full credit shall be given therefor upon the subsequent sale of the goods manufactured therefrom.

When tax is due and payable.

9. (1) Consumption tax shall be due and payable to the Comptroller –

(a) where goods are imported –

(i) before the goods are cleared for entry into Dominica;

(ii) in the case of passengers' baggage, or of goods imported by post for which no entry is required, before delivery to the passenger or addressee;

(b) where goods are manufactured for sale in Dominica, ten days after the end of the month during which the sale is made.

(2) Where pursuant to an assessment made by the Comptroller a liability or further liability to tax arises the tax shall be due and payable twenty-one days after the issue of the notice of assessment.

Registration of manufacturers.

10. (1) Any person who carries on business by way of the manufacture in Dominica of chargeable goods for sale in Dominica shall apply to the Comptroller to be registered under this Order unless his annual turnover of such goods does not exceed twenty thousand dollars.

(2) Application for registration under subclause (1) shall be made within one month of the commencement of this Order or of the commencement of the manufacture whichever is the later.

(3) The Comptroller shall establish a register of manufacturers and shall issue to every applicant a certificate of registration containing a registration number and such other particulars as the Comptroller determines.

Monthly returns.

11. (1) Every registered manufacturer shall furnish to the Comptroller not later than ten days after the end of each month, a return showing –

(a) the quantities of manufactured goods sold during the previous month;

(b) the rate or rates of tax chargeable thereon; and

(c) the total tax payable thereon.

(2) The return shall be accompanied by payment of the tax due and payable.

(3) The Comptroller may, upon application, extend the period within which a return is to be furnished where he is satisfied that it is reasonable to do so but may require the payment of a sum towards an estimated liability to tax or may require the giving of security for payment.

12. (1) Every registered manufacturer shall furnish to the Comptroller not later than the end of February following the end of each calendar year, an annual return showing – Annual returns.

(a) the total quantities of manufactured goods sold during that calendar year;

(b) the rate or rates of tax chargeable thereon;

(c) the total tax payable,

set out in monthly summary form.

(2) In the event of there being any deficiency between the total tax shown to be payable for the year, and the total payments made, the manufacturer shall make payment of the deficiency at the time the annual return is furnished.

13. (1) Where – Assessment.

(a) a registered manufacturer fails to submit a monthly return; or

(b) the Comptroller is not satisfied as to the accuracy of a monthly return submitted by a registered manufacturer,

the Comptroller may make an assessment, or where tax has already been assessed by the manufacturer, a re-assessment of the tax payable.

(2) Where the Comptroller is not satisfied with the declared value of chargeable goods imported he may make an assessment of the value.

14. (1) An assessment or a re-assessment, as the case may be, may be made by the Comptroller in respect of any month – Time limits for assessment.

(a) where a manufacturer fails to furnish a monthly return, or furnishes an inaccurate return, at any time;

[Subsidiary]
Consumption Tax Order

(b) in any other case, within five years after the end of the month in respect of which a return is submitted.

(2) Where on the determination of an appeal, the decision of the Appeal Commissioners or of any subsequent appellate court requires the reduction of or an increase in an assessment the Comptroller shall give effect to the decision by re-assessment without limit as to time.

Notice of assessment or re-assessment.

15. (1) Where the Comptroller assesses tax payable pursuant to clause 13(1) in respect of a month, he shall issue a notice of assessment or re-assessment, as the case may be, to the manufacturer showing the amount of the chargeable value or quantity of chargeable goods and the tax payable thereon for that month.

(2) Where the Comptroller assesses tax payable pursuant to clause 13(2) he shall issue a notice of assessment to the importer showing the amount of the chargeable value or quantity of chargeable goods and the tax payable thereon.

Objection.

16. (1) A person who is dissatisfied with an assessment made by the Comptroller may by notice in writing to the Comptroller within thirty days after the date of service of the notice of assessment or re-assessment, or within such further time as the Comptroller may for good cause allow, object to the assessment.

(2) An objection shall specify particulars of the grounds on which it is made.

Decision on objection.

17. (1) The Comptroller shall give any person who has lodged an objection an opportunity to support his objection by written or oral submission.

(2) The Comptroller shall consider any objection made under clause 16 and may either disallow it or allow it wholly or in part and shall by notice in writing inform the objector of his decision.

(3) If a decision of the Comptroller in determining an objection requires the reduction of or an increase in an assessment he shall issue a notice of re-assessment at the same time as the notice of his decision or as soon as is practicable thereafter.

Appeal Commissioners.

18. (1) For the purposes of this Order there shall be a body of Appeal Commissioners established and regulated in accordance with this clause.

(2) The Appeal Commissioners shall comprise such persons as may be appointed by Cabinet from time to time.

(3) Cabinet shall appoint one of the Commissioners to be Chairman and another to be Deputy Chairman and any meeting of the Appeal Commissioners shall comprise the Chairman and two other members or, in his absence or inability to act, the Deputy Chairman and two other members.

(4) Every decision of the Appeal Commissioners shall be given under the signature of the Chairman presiding at the meeting.

(5) Cabinet shall appoint a Secretary to the Appeal Commissioners and any notice or correspondence other than decisions of the Commissioners may be issued and signed by the Secretary.

(6) At any hearing by the Appeal Commissioners, in the event of a division of opinion, the decision of the majority shall prevail.

(7) The Appeal Commissioners shall have –

- (a) power to summon to attend at the hearing of an appeal any person who in its opinion is or might be able to give evidence respecting the appeal;
- (b) power, where any person is so summoned, to examine him on oath or otherwise;
- (c) power to require any person to produce any books or documents which are in his custody or under his control and which the Appeal Commissioners may consider necessary for the purpose of the appeal;
- (d) all the powers of a subordinate court with regard to the enforcement of attendance of witnesses, hearing evidence on oath and punishment for contempt;
- (e) power to admit or reject any evidence adduced, whether or not admissible under the provisions of any written law for the time being in force relating to the admissibility of evidence;
- (f) power to postpone or adjourn the hearing of an appeal where the Appeal Commissioners are satisfied that, for any reasonable cause, either party to the appeal has been prevented from attending on the date fixed for the hearing; and

(g) power to determine the procedure to be followed in an appeal.

Appeal.

19. (1) Any person who is dissatisfied by a decision of the Comptroller under clause 17 may, by notice of appeal, appeal therefrom to the Appeal Commissioners.

(2) A notice of appeal, a copy of which shall be lodged with the Comptroller, shall be made in writing and shall be lodged with the Secretary to the Appeal Commissioners within thirty days of the date of service of the Comptroller's decision or within such further time as the Appeal Commissioners may, for good cause, allow.

Hearing of appeal.

20. (1) Upon every hearing of an appeal the Appeal Commissioners may confirm, increase or order the reduction of any assessment or make such other order as they think fit.

(2) On any appeal to which this section relates –

(a) the burden of proof shall lie with the appellant;

(b) both the appellant and the Comptroller shall bear their own costs except where the Appeal Commissioners otherwise direct; and

(c) both the appellant and the Comptroller shall be entitled to appear in person or by representation.

(3) At least thirty days before the date fixed for hearing, the Secretary to the Appeal Commissioners shall by notice in writing advise the appellant and the Comptroller of the date on, and the place at, which the appeal has been set down for hearing.

Right of further appeal.

21. (1) The Comptroller or the appellant may appeal to the High Court from any decision of the Appeal Commissioners which involves a question of law, including a question of mixed fact and law.

(2) The Comptroller or the appellant may appeal to the Court of Appeal from any decision of the High Court (being a decision of the High Court on an appeal from the Appeal Commissioners) which involves a question of law, including a question of mixed fact and law.

(3) On any further appeal to which this section relates, the High Court or the Court of Appeal, as the case may be, may –

(a) confirm, increase or order the reduction of any assessment or make such other order as it thinks fit; and

(b) make such order as to costs as it thinks fit.

22. (1) Subject to subclause (2), the obligation to pay any tax chargeable under this Order is not suspended by reason of any notice of objection or appeal having been given against any assessment and tax may be recovered as if no such objection or appeal had been given.

Payment of tax not suspended by objection or appeal.

(2) The Comptroller may, in his discretion and subject to such terms and conditions as he thinks fit to impose, suspend recovery pending determination of the objection or appeal.

23. (1) A registered manufacturer shall keep, in the English language, such records or books of account as are necessary to reflect the true and full nature of the transactions of his business and to enable the chargeable value or quantity of any goods and the tax payable thereon to be determined.

Records to be kept.

(2) Where the Comptroller is of the opinion that records or books of account are not being kept in accordance with subclause (1), or where no records or books of account are being kept by a registered manufacturer, then in addition to any proceedings that may be taken under clause 35, the Comptroller may direct the manufacturer to keep such records or books of account as he specifies and the registered manufacturer shall comply with the Comptroller's direction.

(3) The records or books of account required by this clause shall be kept at the principal place of business of the registered manufacturer unless the Comptroller otherwise approves.

(4) A registered manufacturer shall preserve all books of account and other records that are essential to the explanation or verification of any entry in the books of account for a period of six years after the end of the monthly tax period to which they relate, unless the Comptroller, by notice in writing, approves of their disposal within a shorter period.

24. (1) For the purposes of administering and enforcing this Order, including obtaining information in respect of the business activities of any person who is or may be liable to tax, the Comptroller may by notice in writing require that person or any other person –

Submission of information.

(a) to submit to the Comptroller within the time specified in the notice, monthly returns, annual returns or such other information as he may require;

- (b) to produce at a time and place specified in the notice for examination by the Comptroller, any invoices, books of account or other documents that the Comptroller considers necessary for the purpose;
- (c) to attend at the time and place specified in the notice, for the purpose of being examined by the Comptroller in relation to the business activities of the registered manufacturer or any other person or any transaction or matter appearing to the Comptroller to be relevant.

(2) The Comptroller may make copies of any books of account or other documents produced pursuant to this clause, or may take extracts from them or retain them for any of the purposes of this Order.

Examination of
business records.

25. (1) For the purpose of performing his functions under this Order, the Comptroller may carry out an examination of the business activities of a registered manufacturer or a person who in the opinion of the Comptroller ought to be registered as a manufacturer.

(2) For the purposes of subclause (1), the Comptroller, or any authorised person, may at any reasonable time and subject to prior notice, enter premises where any business is carried on by a person to whom subclause (1) refers or premises on which he has reasonable grounds for believing that records or books of account are kept and –

- (a) examine the records or books of account and any other documents that relate to the activities of the business;
- (b) inspect any raw materials, trading stock or other assets, the inspection of which may, in the opinion of the Comptroller or authorised person, as the case may be, assist him in determining –
 - (i) the accuracy of any inventory of trading stock or of the records or books of account; or
 - (ii) the amount of tax payable under this Order;
- (c) require the owner of the business, or any employee or agent, to give him such reasonable assistance in connection with the examination or inspection as may be necessary and to answer orally or in writing any questions relating thereto.

(3) Where during the course of any examination or inspection it appears to the Comptroller or the authorised officer that there may not

have been a correct disclosure of liability to tax, he may take possession of any books of account or other documents for further examination and after examination may retain or make copies of or take extracts from the books or documents for any of the purposes of this Order.

26. (1) Tax, when it becomes due and payable, shall be a debt due to the Government and payable to the Comptroller. Recovery of tax.

(2) Any tax unpaid, may be sued for and recovered by the Comptroller in any court of competent jurisdiction.

(3) In any proceedings for the recovery of tax, it is not a defence that –

(a) the chargeable value on which the tax liability is based is incorrect;

(b) the tax payable is excessive; or

(c) the assessment is the subject of objection or appeal.

(4) For the purposes of this clause, “tax” includes any interest or penalty imposed under clauses 33 or 34.

27. (1) Where any person fails to pay any tax when it becomes due and payable the Comptroller may file with the Provost Marshall a warrant, certified by the Comptroller as correct, of the tax due and payable and unpaid. Recovery of tax by distraint.

(2) A warrant filed under subclause (1) shall be treated by the Provost Marshall as having the same effect as a civil judgment given by a court of competent jurisdiction in favour of the Comptroller for a debt of the amount specified in the warrant, and the Provost Marshall shall proceed to levy on the property of the person named in the warrant to such extent as is necessary for the recovery of the unpaid tax and to meet any proper charges of the Provost Marshall.

28. Where the Comptroller has reasonable grounds for believing that a person will leave Dominica owing moneys under this Order, whether or not presently due and payable, or might upon assessment owe moneys under this Order, the Comptroller may, by notice in writing served on that person, require that person to pay the amount owing or give security to the satisfaction of the Comptroller for the payment thereof or to secure the amount that may be owing, as the case may be, within the times specified in the notice. Recovery of tax from persons leaving Dominica.

Appointment of agent.

29. (1) Subject to subclause (2), where a registered manufacturer is resident outside Dominica, he shall appoint a person resident in Dominica as his agent in relation to the submission of statements, the payment of tax and the performance of or compliance with any other duties or obligations imposed on him by or under this Order.

(2) Where a person fails to appoint an agent as is required by subclause (1), the Comptroller may, by notice in writing, appoint any person resident in Dominica appearing to the Comptroller to have the management or control of the business in Dominica of the registered manufacturer and the person so appointed shall discharge the same duties or obligations as if he were appointed by his principal.

(3) Where a registered manufacturer –

(a) dies or becomes bankrupt or otherwise legally incapable; or

(b) being a company, goes into liquidation,

the executor, trustee or liquidator, as the case may be, of that person shall discharge the duties and obligations imposed on the registered manufacturer by or under this Order.

Indemnity of agent.

30. (1) A person appointed agent under clause 29, who pays any tax under this Order is entitled to recover the amount paid from the person on whose behalf it is paid or to retain out of any moneys that are in his possession, or may come to him in his capacity as agent, an amount equal to the tax paid.

(2) An agent is personally liable for any tax payable by him in his capacity as agent if, while the tax remains unpaid, he disposes of or parts with any moneys or other assets that are in his possession or come to him after the date on which the tax is due, if the tax could legally have been paid out of the moneys or other assets.

Remission of tax.

31. (1) Cabinet may remit, wholly or in part, any tax payable –

(a) where it is satisfied that it is just and equitable to do so; or

(b) to give effect to the terms of any agreement or arrangement binding on the Government.

(2) Where any tax remitted under this clause has already been paid, the tax shall be refunded by the Comptroller.

32. (1) Where on an appeal it is found that an importer or registered manufacturer has overpaid an amount of tax, the Comptroller shall refund the amount of the excess. Refund of tax.

(2) Where, for any other reason, the amount of tax paid by a registered manufacturer in respect of any month exceeds the amount properly payable under this Order, the Comptroller may, upon application in writing made within five years after the end of the month to which the overpayment of tax relates, refund the amount of the excess.

(3) Notwithstanding subclauses (1) and (2), where any tax is due and payable but remains unpaid in respect of any other month, instead of refunding the excess, the Comptroller may apply the excess towards the unpaid tax.

33. Tax chargeable under this Order which is not paid by the date upon which it becomes due and payable shall bear interest at the rate of one percent per month or part thereof for the period during which it remains unpaid. Interest on unpaid tax.

34. (1) Where a registered manufacturer fails to furnish a monthly return within the time specified in clause 11(1), or any extended time allowed under clause 11(2), he is liable to a penalty of ten percent of the tax payable and unpaid at that time or twenty-five dollars, whichever is the greater. Penalties.

(2) Where a registered manufacturer fails to furnish an annual return within the time specified in clause 12, he is liable to a penalty of fifty dollars.

(3) Where a registered manufacturer fails to furnish a correct monthly return by reason of –

- (a) his failure to disclose the chargeable value or quantity of any chargeable goods sold during that month;
- (b) the calculation of the tax chargeable at a rate of tax lower than that applicable to any chargeable goods sold during that month; or
- (c) his failure to disclose any fact, the disclosure of which would result in an increase in his liability to tax,

he is liable to a penalty in accordance with subclause (4).

(4) Where the inaccuracy of the return was attributable to –

- (a) neglect, he is liable to a penalty not exceeding one half of the tax which would have been lost if he had been assessed on the basis of the incorrect return furnished;
- (b) wilful default, he is liable to a penalty not exceeding the amount of the tax that would have been lost if he had been assessed on the basis of the incorrect return furnished.

Offences: failure to comply with Order.

35. Any person who –

- (a) fails to apply for registration as a registered manufacturer when liable to do so;
- (b) fails to furnish to the Comptroller any return required under this Order;
- (c) fails to comply with the requirements of any notice in writing issued to him under this Order;
- (d) refuses to answer truly and fully any questions put to him or to supply any information required from him in relation to the manufacture of chargeable goods;
- (e) fails to keep a proper record of his transactions or to preserve any books of account or other records as required under clause 23;
- (f) fails to disclose in any monthly return made by him the chargeable value or quantity of any chargeable goods sold by him during the month or any material facts that are required to be disclosed;
- (g) signs any return submitted to the Comptroller without reasonable grounds for believing that return, or any part thereof, to be correct; or
- (h) obstructs or hinders the Comptroller or any authorised person in the discharge of his functions under this Order,

is liable on summary conviction to a fine of one thousand dollars or to imprisonment for one year, and in the case of a continuing offence to a fine of fifty dollars for each day or part thereof during which the offence continues after a conviction is first obtained.

Offences: intent to evade liability.

36. (1) Any person who wilfully and with intent to evade liability to tax –

- (a) makes, causes or allows to be made any incorrect return submitted under this Order;
- (b) signs any return submitted to the Comptroller having reason to believe the contents of the return or other information to be incorrect;
- (c) gives any incorrect answer, verbally or in writing, to any request for information made by the Comptroller;
- (d) prepares, maintains or authorises the preparation or maintenance of any incorrect books of account or other records;
- (e) falsifies or authorises the falsification of any books of account or other records; or
- (f) makes use of or authorises the use of any fraud whatever,

is liable on summary conviction to a fine of two thousand dollars or to imprisonment for two years.

(2) In any proceedings under this section, if it is proved that any incorrect information is given or entry made in any return, answer, books of account or other records by any person, he is presumed, until the contrary is shown, to have made, caused or allowed to be made or caused that incorrect information, return or entry with intent to evade liability to tax.

37. Any person who –

- (a) wilfully makes or submits on behalf of another person; or
- (b) aids or abets another person to make or deliver,

Aiding or abetting an offence.

an incorrect return or any incorrect information affecting the tax liability of that other person, is liable on summary conviction to a fine of one thousand dollars or to imprisonment for a term of one year.

38. Proceedings for an offence under this Order may be instituted by the Comptroller in his own name.

Prosecutions.

39. Proceedings in relation to an offence under this Order may be commenced within three years after the offence is committed or within one year after the commission of the offence comes to the knowledge of the Comptroller, whichever is the later.

Time limit for proceedings.

Savings as to
repealed Order.
[20/1968].

40. In relation to the recovery, remission or refund of tax or penalty becoming due under the Caribbean Free Trade Association Rates of Consumption Tax Imposition Order 1968 (repealed by this Order), clauses 26 to 32 shall apply.

62/1987.
[19/1988
40/1988
42/1989
57/1989].

*SCHEDULE

SCHEDULES TO BE INSERTED AS THE FIRST AND SECOND SCHEDULES
RESPECTIVELY TO THE CONSUMPTION TAX ORDER 1984

FIRST SCHEDULE

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
01.01	Live Horses, Asses, Mules and Hinnies	Free
01.02	Live Animals of the Bovine Species	Free
01.03	Live Swine	Free
01.04	Live Sheep and Goats	Free
01.05	Live Poultry, that is to say, Fowls, Ducks, Geese, Turkeys and Guinea Fowls	Free
01.06	Other Live Animals	Free
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	20%
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	20%
02.03	Poultry Liver, Fresh, Chilled, Frozen, Salted or in Brine	20%
02.04	Other Meat and Edible Meat Offals, Fresh, Chilled or Frozen	20%
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	20%

*See page 2 "Note on Omissions" as regards the repeal and replacement of the First and Second Schedules to the Consumption Tax Order.

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
02.06	Meat and Edible Meat Offals (except Poultry Liver) Salted, in Brine, Dried or Smoked	20%
03.01	Fish, Fresh (Live or Dead) Chilled or Frozen	20%
03.02	Fish, Dried, Salted or in Brine; Smoked Fish, whether or not cooked before or during the smoking process	Free
03.03	Crustaceans and Molluscs, whether in shell or not, Fresh (Live or Dead), Chilled, Frozen, Salted, in Brine or Dried; Crustaceans, in Shell, Simply boiled in water	20%
04.01	Milk and Cream, Fresh, not concentrated or sweetened	Free
04.02	Milk and Cream, Preserved, Concentrated or Sweetened	Free
04.03	Butter	20%
04.04	Curd and Cheese	Free
04.05	Birds' Eggs and Egg Yolks, Fresh, Dried or otherwise preserved, Sweetened or not	20%
04.06	Natural Honey	20%
04.07	Edible Products of Animal Origin, not elsewhere specified or included	20%
05.01	Human Hair, unworked, whether or not washed or scoured; waste of Human Hair	Free
05.02	Pigs' Hogs' and Boars' Bristles or Hair, Badger Hair and other Brush making Hair; Waste of such Bristles and Hair	Free
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material	Free
05.04	Guts, Bladders and Stomachs of Animals (other than Fish, whole and pieces thereof)	Free
05.05	Fish Waste	Free
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 cleared, Disinfected or treated for preservation; powder and waste of feathers or parts of feathers	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</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	Free
05.09	Ivory, Tortoise-Shells, Horns, Antlers, Hooves, Nails, Claws and Beaks, unworked or simply prepared but not cut to shape, and Waste and Powder of these products, Whale-bone and the like, unworked or simply prepared but not cut to shape and hair and waste of these products	Free
05.12	Coral and similar substances, unworked or simply prepared but otherwise worked; Shells unworked or simply prepared but not cut to shape; Powder and Waste of Shells	Free
05.13	Natural sponges	Free
05.14	Ambergris, Castoreum, Civet and Musk; Cantharides; Bile whether or not Dried; Animals Products; Fresh, Chilled or Frozen or otherwise provisionally preserved of a kind used in the preparation of pharmaceutical products	Free
05.15	Animal Products not elsewhere specified or included; Dead animals of Chapter 1 or Chapter 3, unfit for human consumption	Free
06.01	Bulbs, Tubes, Tuberos roots, Corms, Crowns and rhizomes, dormant, in growth or in Flower	20%
06.02	Other Live plants, including Trees, Shrubs, Bushes, Roots, Cuttings and Slips	20%
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	20%
06.04	Foilage, 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	20%
07.01	Vegetables, fresh or chilled	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
07.02	Vegetables (whether or not cooked) preserved by freezing	20%
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption	20%
07.04	Dried, Dehydrated or Evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	20%
07.05	Dried, leguminous vegetables, shelled, whether or not skinned or split	20%
07.06	Manioc, Arrowroot, Salep, Jerusalem Artichokes, Sweet Potatoes and other similar roots and tubers with high starch or insulin content, fresh or dried, whole or sliced; sago pith	20%
08.01.11 to	Dates, Bananas, Coconuts, Pineapples, Avocados, Mangoes, Guava, Mangosteens, fresh or dried, shelled or not (excluding 08.01.4)	
08.01.7	Brazil nuts and cashew	20%
08.01.3 and 08.01.4	Brazil Nuts, Cashew Nuts	20%
08.02	Citrus fruit, fresh or dried	20%
08.03	Figs, fresh or dried	20%
08.04	Grapes, fresh or dried	20%
08.05	Nuts, other than those falling within Heading No 08:01, fresh or dried, shelled or not	20%
08.06	Apples, Pears and Quinces, fresh	20%
08.07	Stone Fruit, fresh	20%
08.08	Berries, fresh	20%
08.09	Other Fruit, fresh	20%
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
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	20%
08.12	Fruit, dried, other than that falling within Heading Nos. 08:01, 08:02, 08:03, 08:04 or 08:05	20%
08.13	Peel of Melons and Citrus Fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solution	20%
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion	20%
09.02	Tea	20%
09.03	Mate	20%
09.04	Pepper of the Genus "PIPER"; Pimento of the genus "CAPSICUM" or the Genus "PIMENTA"	20%
09.05	Vanilla	20%
09.06	Cinnamon and cinnamon-tree flowers	20%
09.07	Cloves (Whole fruit, cloves and stems)	20%
09.08	Nutmeg, Mace and Cardamoms	20%
09.09	Seeds of Anise, Badian, Fennel, Coriander, Cumin, Caraway and Juniper	20%
09.10	Thyme, Saffron and Bat Leaves, other spices	20%
10.01	Wheat and Meslin (mixed wheat and rye)	20%
10.02	Rye	20%
10.03	Barley	20%
10.04	Oats	20%
10.05	Maize	20%
10.06	Rice	Free
10.07	Buckwheat, Millet, Canary Seed and Grain Sorghum; Other Cereals	20%
Ex11.01	Wheat Flour	Free
Ex11.01	Other cereal flour	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
11.02	Cereal Groats and Cereal Meal; other worked cereal grains (for example, rolled, flaked, polished, peeled or kibbled but not further prepared), except Rice falling within Heading No. 10:06; Germ of Cereals, Whole, Rolled, Flaked or Ground	20%
11.04	Flour of the dried leguminous vegetables falling within Heading No. 07:05 or of the fruits falling within any heading Chapter 8; Flour and Meal of Sago and of roots and tubers falling within Heading No. 07:06	20%
11.05	Flour, Meal and Flakes of Potato	20%
11.07	Malt, roasted or not	20%
11.08	Starches; Insulin	20%
11.09	Wheat Gluten, whether or not dried	20%
12.01.1	Groundnuts	20%
12.01.2 to 12.01.99	Other oil seeds and oleaginous fruit, whole or broken	Free
12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted (excluding mustard flour)	Free
12.03	Seeds, fruit and spores of a kind used for sewing	Free
12.04	Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane	Free
12.06	Hop cones and lupulin	Free
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	Free
12.08	Chicory roots, fresh or dried, whole or cut, unroasted, locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading	Free
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
12.10	Mangolds, Swedes, Fodder, Roots, Hay Lucerne, Glover, Sainfoin, Forage Kale, Lupines, Vetches and similar Forage products	Free
13.02	Shellac, Seed Lac, Stick Lac, and other Lacs; Natural Gums, Resins, Gum-Resins and Balsams	Free
13.03	Vegetables Saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products	Free
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 lime bank)	Free
14.02	Vegetable material, 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)	Free
14.03	Vegetable materials of a kind used primarily in bushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks	Free
14.04	Vegetable products not elsewhere specified or included	Free
15.01	Lard, other pig fat and poultry fat, rendered or solvent extracted	20%
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "Premier Jus") obtained from those unrendered fats	20%
15.03	Lard stearin, cleostearin and tallow stearin; lard oil, oleo oil and tallow oil, not emulsified or mixed or prepared in any way	20%
15.04	Fats and oils, of fish and marine mammals, whether or not refined	20%
15.05	Wool grease and fatty substances derived therefrom (including lanolin)	20%
15.06	Other animals' oils and fats (including neat's - foot oil and fats from bones or waste)	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified	20%
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified	20%
15.10	Fatty acids; acid oils from refining; fatty alcohols	20%
15.11	Glycerol and glycerol lyes	20%
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	20%
15.13	Margarine, imitation lard and other prepared edible fats	20%
15.15	Spearmaceti, crude, pressed or refined, whether or not coloured beeswax and other insect waxes; whether or not coloured	20%
15.16	Vegetable waxes, whether or not coloured	20%
15.17	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	20%
16.01	Sausages and the like, of meat, meat offals or animal blood	20%
16.02	Other prepared or preserved meat or meat offal	20%
16.03	Meat extracts and meat juices; fish extracts	20%
16.04	Prepared or preserved fish including caviar and caviar substitutes	20%
16.05	Crustaceans and molluscs, prepared or preserved	20%
17:01	Icing Sugar	20%
17.01.2	Raw Sugar	Free
17.01.9	Other	Free
17.02	Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter, artificial honey, whether or not mixed with natural honey; caramel	20%
17.03	Molasses	20%
17.04	Sugar confectionery not containing cocoa	20%
18.01	Cocoa beans, whole or broken, raw or roasted	20%
18.02	Cocoa shells, husks, skins and waste	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
18.03	Cocoa paste (in bulk or in block), whether or not defatted	20%
18.04	Cocoa butter (fat or oil)	20%
18.05	Cocoa powder, unsweetened	20%
18.06	Chocolate and other food preparations containing cocoa	20%
19.02	Malt extract; preparations of flour, meal starch or malt extract (excluding No. 19.02.2 - Infant food admitted as such by the Comptroller)	20%
19.02.2	Infant food admitted as such by the Comptroller	Free
19.03	Macaroni, spaghetti and similar products	20%
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Free
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	20%
19.07	Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	20%
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	20%
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	20%
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	20%
20.03	Fruit preserved by freezing, containing added sugar	20%
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glaze or crystallised)	20%
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit paste being cooked preparations, whether or not containing added sugar	20%
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
20.07	Fruit juices (including grape must) and vegetable juices whether or not containing added sugar, but unfermented and not containing spirit	20%
21.02	Extracts, essences or concentrates of coffee, tea or mate and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences, and concentrates thereof	20%
21.03	Mustard flour and prepared mustard	20%
21.04	Sauces; mixed condiments and mixed seasonings	20%
21.05	Soups and broths, in liquid, solid or powder form; homogenised composite food preparations	20%
21.06	Natural yeasts (active or inactive); prepared baking powders	Free
21.07	Food preparations not elsewhere specified or included (excluding No. 21.07.1 – Infant food admitted as such by the Comptroller)	20%
21.07.1	Infant food admitted as such by the Comptroller	Free
22.01	Waters, including spa waters and aerated waters; ice and snow	20%
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	20%
22.03.1	Beer	\$10.00/ L. gal.
22.03.2	Stout	\$9.00/ L. gal.
22.03.3	Ale	\$10.00/ L. gal.
22.03.4	Porter	\$9.00 L. gal.
22.03.9	Other including condensed	\$9.00/ L. gal.
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	20%
22.05	Wine of fresh grapes; grape must with fermentation arrested by the additional of alcohol	20%
22.06	Vermouths and other wines of fresh grapes flavoured with aromatic extracts	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
22.07	Other fermented beverages (for example, cider, perry and mead)	20%
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength 140 degrees or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength	\$12.00/ L. gal.
22.09.1	Whisky	\$45.00/ L. gal.
22.09.2	Brandy	\$25.00/ L. gal.
22.09.3	Rum	20%
22.09.4	Gin	\$30.00/ L. gal.
22.09.5	Vodka	\$30.00/ L. gal.
22.09.91	Cordials and liqueurs	20%
22.09.92	Aromatic bitters used as a flavouring agent for food and beverages	20%
22.09.93	Other aromatic bitters	20%
22.09.99	Other spirits	20%
22.10	Vinegar and substitutes for vinegar	20%
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs; unfit for human consumption; greaves	Free
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables	Free
23.03	Beet-pulp, Bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues	Free
23.04	Oil cake and other residues (except dregs) resulting from the extraction of vegetable oils	Free
23.05	Wine lees; argol	Free
23.06	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included	Free
23.07	Sweetened forage; other preparations of a kind used in animal feeding (excluding food for pets No. 23:07.1)	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
23.07.1	Foods for pets	20%
24.01	Unmanufactured tobacco; tobacco refuse	20%
24.02.1	Cigars and cheroots; cigarillos	\$17.50/ Kg.
24.02.2	Cigarettes	20%
24.02.3	Snuff	\$40.00/ Kg.
24.02.91	Black leaf	\$2.00/ Kg.
24.02.99	Other	\$25.00/ Kg.
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water	Free
25.02	Unroasted iron pyrites	Free
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	Free
25.04	Natural graphite	Free
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within Heading No. 26:01	Free
25.06	Quartz (other than natural sands) quartzite, including quartzite not further worked than roughly split; roughly squared or squared by sawing	Free
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	Free
25.08	Chalk	Free
25.10	Natural calcium phosphates, natural aluminium calcium phosphate, apatite and phosphatic chalk	Free
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
25.12	Siliceous fossils meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite) whether or not calcined, of an apparent specific gravity of 1 or less	Free
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasive, whether or not heat-treated	Free
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	Free
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split; roughly squared or squared by sawing	Free
25.16	Granite, porphyry, basalt, sand, stone and other monumental and building stone, including such stone not further worked than roughly split; roughly squared or squared by sawing	Free
25.17	Pebbles and crushed or broken stone (whether or not heat-treated) gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregate, for road metalling or for railway or other ballset; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within Heading Nos. 25.15 or 25.16	Free
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly square or squared by sawing; agglomerated dolomite (including tarred dolomite)	Free
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not chemically pure	Free
25.20	Gypsum, anhydrite, calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry	Free
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
25.22	Quicklime, slaked lime and hydraulic lime other than calcium oxide and hydroxide	Free
25.23	Portland cement, cement powder, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker	20%
25.24	Asbestos	Free
25.26	Mica, including splittings; mica waste	Free
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc	Free
25.28	Natural cryolite and natural chiolite	Free
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	Free
25.31	Felspar, leucite, nepheline and nepheline syenite; flourspar	Free
25.32	Mineral substances not elsewhere specified or included	Free
26.01	Metallic ores and concentrates and roasted iron pyrites	Free
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel	Free
26.03	Ash and residues (other than from the manufacture of iron or steel) containing metals or metallic compounds	Free
26.04	Other slag and ash, including kelp	Free
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	Free
27.02	Lignite, whether or not agglomerated	20%
27.03	Peat (including peat litter) whether or not agglomerated	20%
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	20%
27.05	Coal gas, water gas, producer gas and similar gases	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
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 distillations products	20%
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in note 2 to this Chapter	20%
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars	20%
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	20%
27.10.1	Partly refined petroleum including topped crudes	20%
27.10.21	Lubricating oils for industry, machinery and road transport vehicles	45%
27.10.29	Other lubricating oils	45%
27.10.31	Aviation spirit of 100 octane and over exported under the processing agreement	45%
27.10.32	Other aviation spirit of 100 octane and over	45%
27.10.33	Aviation spirit under 100 octane exported under the processing agreement	45%
27.10.34	Other aviation spirit under 100 octane	45%
27.10.35	Gasolene exported under the processing agreement	45%
27.10.36	Other gasolene	\$3.20/ gal
27.10.37	Spirit type (gasolene type) jet fuel	50%
27.10.38	Other motor spirit	50%
27.10.39	Other light oils and preparations	50%
27.10.41	Kerosene type jet fuel exported under the processing agreement	20%
27.10.42	Other kerosene type jet fuel	20%
27.10.43	Illuminating kerosene exported under the processing agreement	Free
27.10.44	Other illuminating kerosene	\$0.50/ gal.
27.10.45	Vaporising oils or white spirit exported under the processing agreement	20%
27.10.46	Other vaporising oil or white spirit	20%
27.10.49	Other	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
27.10.51	Diesel oil exported under the processing agreement	25%
27.10.52	Other diesel oil	\$2.30/ gal.
27.10.53	Other gas oil exported under the processing agreement	25%
27.10.59	Other	25%
27.10.6	Fuel oils, not elsewhere specified	25%
27.10.9	Other	45%
27.11.1 to 27.11.9	Petroleum gases and other gaseous hydrocarbons	\$66.00/ 100 kg.
27.12	Petroleum jelly	20%
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured	20%
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals	20%
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	20%
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, cutback)	Free
27.17	Electric current	Free
28.01	Halogens (Fluorine, chlorine, bromine and iodine)	Free
28.02	Sulphur, sublimed or precipitated; colloidal sulphur	Free
28.03	Carbon (including carbon black)	Free
28.04	Hydrogen, rare gases and other non-metals	Free
28.05	Alkali, and alkaline-earth metals; rare earth metals; yttrium and scandium; and inter-mixtures of interalloys thereof; mercury	Free
28.06	Hydrochloric acid and chlorosulphuric acid	Free
28.08	Sulphuric acid; oleum	Free
28.09	Nitric acid; sulphonitric acids	Free
28.10	Phosphorus pentoxide and phosphoric acids (meta-ortho and pyro)	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
28.12	Boric oxide and boric acid	Free
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water)	Free
28.14	Halides, oxyhalides and other halogen compounds of non-metals	Free
28.15	Sulphides of non-metals; phosphorus trisulphide	Free
28.16	Ammonia, anhydrous or in aqueous solution	Free
28.17	Sodium hydroxide, (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium	Free
28.18	Hydroxide and peroxide of magnesium oxides, hydroxides and peroxides of strontium or barium	Free
28.19	Zinc oxides and zinc peroxides	Free
28.20	Aluminium oxide and hydroxide; artificial corundum	Free
28.21	Chromium oxides and hydroxides	Free
28.22	Manganese oxides	Free
28.23	Iron oxides and hydroxides; earth colours containing 70% or more of weight of combined iron evaluated as Fe ₂ O ₃	Free
28.24	Cobalt oxides and hydroxides; commercial cobalt oxides	Free
28.25	Titanium oxides	Free
28.27	Lead oxides, red lead and orange lead	Free
28.28	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides	Free
28.29	Fluorides, fluorosilicates, fluoroborates and other complex fluorine salts	Free
28.30	Chlorides, oxychlorides and hydro-oxychlorides; bromides and oxybromides; iodide and oxyiodides	Free
28.31	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites	Free
28.32	Chlorates and perchlorates; bromates and perbromates; iodates and periodates	Free
28.35	Sulphides, polysulphides	Free
28.36	Dithionites, including those stabilised with organic substances; sulphonylates	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
28.37	Sulphites and thiosulphates	Free
28.38	Sulphates (including alums) and persulphates	Free
28.39	Nitrites and nitrates	Free
28.40	Phosphites, hypophosphites and phosphates	Free
28.42	Carbonates and percarbonates; commercial ammonium carbonates containing ammonium carbonate	Free
28.43	Cyanides and complex cyanides	Free
28.44	Fulminates, cyanates and thiocyanates	Free
28.45	Silicates; commercial sodium and potassium silicates	Free
28.46	Borates and perborates	Free
28.47	Salts of metallic acids (for example, chromates, permanganates stannates)	Free
28.48	Other salts and peroxysalts of inorganic acids, but not including azides	Free
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	Free
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	Free
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	Free
28.52	Compounds, inorganic or organic of thorium of uranium depleted in U235, of rare earth metals, of yttrium or of scandium, whether or not mixed together	Free
28.54	Hydrogen peroxide (including solid hydrogen peroxide)	Free
28.55	Phosphides, whether or not chemically defined	Free
28.56	Carbides, whether or not chemically defined	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
28.57	Hydrides, nitrides, azides, sillicides and borides, whether or not chemically defined	Free
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed) compressed air; amalgams, other than amalgams of precious metals	Free
29.01	Hydrocarbons	Free
29.02	Hydrogenated derivates of hydrocarbons	Free
29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	Free
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free
29.06	Phenols and phenol-alcohols	Free
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	Free
29.08	Ethers, ether-alcohols, etherphenols, ether-alcohol-phenols, alcohol peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free
29.09	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehydephenol and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde	Free
29.12	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within Heading No. 29.11	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
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 quinone and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free
29.14	Monocarboxylic acids and their anhydrides, halides, per-oxides and peracids and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen- function carboxylic acids and their anhydrides, halides, peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free
29.19	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free
29.21	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free
29.22	Amine-function compounds	Free
29.23	Single or complex oxygen-function amino compounds	Free
29.24	Quaternary ammonium salts and hydroxides; lecithins and other phosphoinolipins	Free
29.25	Carboxamide-function compounds; amide-function compound of carbonic acid	Free
29.26	Carboxamide-function compounds (including orthobenzoicsulphimide and its salts) and imine-function compounds (including hexamethylene-tramine and trimethylenetrinitramine)	Free
29.27	Nitrile-function compounds	Free
29.28	Diazo, azo-and azoxy- compounds	Free
29.29	Organic derivatives of hydrazine or of hydroxylamine	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
29.30	Compounds with other nitrogen-functions	Free
29.31	Organo-sulphur compounds	Free
29.33	Organo-mercury compounds	Free
29.34	Other organo-inorganic compounds	Free
29.35	Heterocyclic compounds; nucleic acids	Free
29.36	Sulphonamides	Free
29.37	Sultones and sultans	Free
29.38	Provitamins and vitamins, natural or reproduced by syntheses (including natural concentrates) derivatives thereof used primarily as vitamins and inter-mixtures of the foregoing whether or not in any solvent	Free
29.39	Hormones, natural or reproduced by synthesis and derivatives thereof used primarily as hormones; other steroids used primarily as hormones	Free
29.41	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	Free
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	Free
29.43	Sugars, chemically pure other than sucrose, glucose and lactose; sugar ethers and sugar esters and their salts, other than products of Heading Nos. 29.39, 29.41 and 29.42	Free
29.44	Antibiotics	Free
29.45	Other organic compounds	Free
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 from therapeutic or prophylactic uses, not elsewhere specified or included	20%
30.02	Antisera, microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products	20%
30.03	Medicaments (including veterinary medicaments)	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
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	20%
30.05	Other pharmaceutical goods	20%
31.01	Guano and other natural animal or vegetable fertilizers, whether or not mixed together, but not chemically treated	Free
31.02	Mineral or chemical fertilizers, nitrogenous	Free
31.03	Mineral or chemical fertilizers, phosphatic	Free
31.04	Mineral or chemical fertilizers, potassic	Free
31.05	Other fertilizers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg.	Free
32.01	Tanning extracts of vegetable origin; tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives	Free
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)	Free
32.04	Colouring matter of vegetable origin (including dyewood extracts and other vegetable dyeing extracts, but excluding indigo) or of animal origin	20%
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	20%
32.06	Colour lakes	20%
32.07	Other colouring matter; inorganic products of a kind used as luminophores	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
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, engobes (slips); glass frit and other glass, in the form of powder, granules of flakes	20%
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 solution as defined by Note 4 to this Chapter	20%
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, palattes or other accessories	Free
32.11	Prepared driers	20%
32.12	Glaziers' putty grafting putty, painters' filling; non-factory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements	20%
32.13	Writing ink, printing ink and other ink	Free
33.01	Essential oils (terpeneless or not), concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the deterpenation of essential oils	20%
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic slutins) 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	20%
33.06	Perfumery, cosmetics and toilet preparations; aqueous distillates and aqueous solutions of essential oils; including such products suitable for medicinal uses	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
34.01	Soap; organic surface-active products and preparations for use as soaps; in the form of bars, cakes or moulded pieces shapes, whether or not combined with soap	20%
34.02	Organic surface active agents, surface-active preparations and washing preparations, whether or not containing soap	20%
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	20%
34.04	Artificial waxes (including water-soluble waxes), prepared waxes not emulsified or containing solvents	20%
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	20%
34.06	Candles, tapers, night-lights and the like	20%
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "Dental wax" or as "Dental Impression Compounds" in plates, horseshoe shapes, sticks and similar forms	20%
35.01	Casein, caseinates and other casein derivatives; casein glues	Free
35.02	Albumins, albuminates and other albumin derivatives	Free
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	Free
35.04	Peptones and other protein substances (excluding enzymes of Heading No. 35.07) and their derivatives; hide powder, whether or not chromed	Free
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</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.	20%
35.07	Enzymes; prepared enzymes not elsewhere specified or included	20%
36.01	Propellant powders	20%
36.02	Prepared explosives, other than propellant powders	20%
36.04	Safety fuses; detonating fuses; percussion and detonating caps, ignitors, detonators	20%
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets)	20%
36.06	Matches (excluding Bengal matches)	20%
36.08	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials	20%
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth	20%
37.02	Film in rolls, sensitised, unexposed, perforated or not	20%
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not develop	20%
37.04	Sensitised plates and film, exposed but not developed, negative or positive	20%
37.05	Plates, unperforated film and perforated film (other than cinematograph film) exposed and developed, negative or positive	20%
37.07	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track negative or positive	20%
37.08	Chemical products and flashlight materials, of a kind and in a form suitable for use in photography	20%
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil	20%
38.03	Activated carbon; activated natural mineral products; animal black, including spent animal black	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
38.05	Tall oil	20%
38.06	Concentrated sulphite lye	20%
38.07	Spirits of turpentine (gum, wood and sulphate) and other turpenic solvents produced by the distillation or other treatment of coniferous woods' crude dipentene; sulphite turpentine; fine oil (excluding "Fine Oils" not rich in Texpineal)	20%
38.08	Resin and resin acids and derivatives thereof other than ester gums including in Heading No.39:05; resin spirit and resin oils	20%
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; vegetable pitch of all kinds; brewers' pitch and similar compounds based on resin or on vegetable pitch, foundry core binders based on natural resinous products	20%
38.11.11	Disinfectants in packages for retail sale	20%
38.11.12 to 38.11.14	Insecticides, fungicides, herbicides in packages for retail sale	Free
38.11.15 to 38.11.19	Vermin killers or similar products; other than in packages for retail sale	20%
38.11.91	Disinfectants not in packages for retail sale	20%
38.11.92 to 38.11.94	Insecticides, fungicides, herbicides; not in packages for retail sale	Free
38.11.95 to 38.11.99	Vermin killers or similar products; other	Free
38.12	Prepared glazing, prepared dressings and prepared mordants, of a kind used in the textile paper, leather or like industries	20%
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 on coatings for welding rods and electrodes	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils	20%
38.15	Prepared rubber accelerators	20%
38.16	Prepared culture media for development of micro-organisms	20%
38.17	Preparations and charges for fire extinguishers, charged fire extinguishing grenades	Free
38.18	Composite solvents and thinners for varnishes and similar products	20%
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	20%
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones)	20%
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytranhaloethylenes, polyisovutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone - indene resins)	20%
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, cellodians, celluloid); vulcanised fibre	20%
39.04	Hardened proteins (for example, hardened casein and hardened gelatin)	20%
39.05	Natural resins modified by fusion (rum 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)	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters, linoxyn	20%
39.07.1	Articles for use in laboratories	Free
39.07.21	Plastic bags, for the conveyance or packing of goods	Free
39.07.22 to 39.07.99	Other articles of materials of the kinds described in Headings Nos. 39.01 - 39.06	20%
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	Free
40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils	Free
40.03	Reclaimed rubber	Free
40.04	Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber	Free
40.05	Plates, Sheets and strips of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of Heading No. 40.01 to 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	20%
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other form 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)	20%
40.07	Vulcanised rubber thread and core, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	20%
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
40.09	Piping and tubing, of unhardened vulcanised rubber	20%
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber	20%
40.11.51	Used tyres for retreading and remoulding	Free
40.11.49 and 40.11.59 to 40.11.9	Other rubber tyres, tyre cases, interchangeable tyre threads, inner tubes and tyre flaps, for wheels of all kinds	20%
40.12	Hygienic and pharmaceutical articles (including teats) of unhardened vulcanised rubber, with or without fittings of hardened rubber	Free
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber	20%
40.14	Other articles of unhardened vulcanised rubber	20%
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste powder, of hardened rubber	20%
40.16	Articles of hardened rubber (ebonite and vulcanite)	20%
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool	Free
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within Heading Nos. 41.06 or 41.08	Free
41.03	Sheep and lamb skin leather, except leather falling within Heading No. 41.06 or 41.08	Free
41.04	Goat and kid skin leather, except leather falling within Heading No. 41.06 or 41.08	Free
41.05	Other kinds of leather, except leather falling within Heading No. 41.06 or 41.08	Free
41.06	Chamois-dressed leather	20%
41.08	Patent leather and imitation patent leather; metallized leather	Free
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	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	Free
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal	20%
Ex. 42.02	Travel goods (for example, trunks, suitcases, hats, boxes, travelling bags, rucksacks), shopping bags, handbags, briefcases, purses, wallets, toilet 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, satchels and tool cases	20%
Ex. 42:02	Satchels and tool cases	20%
42.03	Articles of apparel and clothing accessories, of leather or of composition leather	20%
42.04.1	Machinery belting of leather or composition leather	Free
42.04.9	Other articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes	20%
42.05	Other articles of leather or of composition leather	20%
42.06	Articles made from gut (other than silk-worm gut) from goldbeater's skin, from bladders or from tendons	20%
43.01	Raw furskins	20%
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)	20%
43.03	Articles of furskin	20%
43.04	Artificial fur and articles made therefrom	20%
44.01	Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust	Free
44.02	Wood charcoal (including shell and not charcoal), agglomerated or not	Free
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
44.04	Wood roughly squared or half squared, but not further manufactured	20%
44.05	Wood sawn lengthwise sliced or peeled, but not further prepared, of a thickness exceeding 5 mm	20%
44.07	Railway or tramway sleepers of wood	20%
44.09	Hoopwood, split poles; piles, pickets, and stakes of wood, pointed but not sawn lengthwise; chipwood, drawn wood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrella handles, tool handles or the like	20%
44.11	Fibre building board of wood or other vegetable material, whether or not bonded with natural or artificial resins or with other organic binders	20%
44.12	Wood wool and wood flour	20%
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled) planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre beaded, or the like, but not further manufactured	20%
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	20%
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneer panels and sheets); inlaid wood and wood marquetry	20%
44.16	Cellular wood panels, whether or not faced with base metal	20%
44.17	"Improved" wood, in sheets, blocks or the like	20%
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	20%
44.19	Wooden beadings and mouldings, including moulded shirting and other moulded boards	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
44.20	Wooden picture frames, photograph frames, mirror frames and the like	20%
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings	Free
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood including staves	Free
44.23	Builders' carpentry and joinery (including pre-fabricated and sectional buildings and assembled parquet flooring panels)	20%
44.24	Household utensils of wood	20%
Ex. 44.25.1	Wooden tools, tool bodies and tool handles, (not including broom and brush bodies and handles)	Free
Ex. 44.26.1	Broom and brush bodies and handles	20%
44.25.9	Other	Free
44.26	Spools, cops, bobbins, sewing thread reels and the like of turned wood	20%
44.27	Standard lamps, table lamps and other lighting fittings of wood articles of furniture, of wood not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles of wood, articles of wood for personal use or adornment; of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles of wood	20%
44.28	Other articles of wood	20%
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork	Free
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	Free
45.03	Articles of natural cork	20%
45:04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
46.02	Plaits and similar products of plaiting materials for all uses whether or not assembled into strips, plaiting materials bound together in parallel strands or woven, in sheet form, including matting mats and screens; straw envelopes for bottles	20%
46.03	Basketwork, wickerwork and other articles of plaiting materials made directly to shape; articles made up from goods falling within Heading No. 46.02; articles of loofah	20%
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material	Free
47.02	Waste paper and paperboard, scrap articles of paper or of paperboard, fit only for use in paper-making	Free
48.01	Paper and paperboard (including cellulose wadding) in rolls or sheets	Free
48.03	Parchment or grease proof paper and paperboard and imitations thereof, and glazed transparent paper, in rolls or sheets	Free
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	Free
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets	Free
48.07	Paper and paperboard, impregnated, coated surface coloured surface decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets	Free
48.08	Filter blocks, slabs and plates, of paper pulp	Free
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes	Free
48.11	Wallpaper and lincrusta; window transparencies of paper	20%
48.12	Floor coverings prepared on a base of paper or of paperboard whether or not cut to size, with or without a coating of linoleum compound	20%
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put in boxes	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums of paper or paperboard, containing only and assortment of paper stationery	Free
48.15.1	Toilet paper	20%
48.15.2 to 48.15.9	Other paper and paperboard cut to size and shape	Free
48.16	Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays and similar articles of paper or paperboard, of a kind commonly used in offices, shops and the like	Free
48.18	Registers, exercise books, note books memorandum blocks, other 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	Free
48.19	Paper or paperboard labels, whether or not printed or gummed	Free
48.20.1	Bobbins, tubes, spools, caps and the like (of paper pulp, paper or paperboard) of a kind suitable for spinning or weaving	Free
48.20.9	Bobbins, spools, caps and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened excluding No. 48.20.1)	Free
48.21.1 to 48.21.2	Sanitary napkins (pads) and tampons; baby napkins	Free
48.21.3	Cards for punched-card machines, whether or not in strips	Free
48.21.4 to 48.21.9	Other articles of paper pulp, paper, paperboard or cellulose wadding (excluding dress patterns of 48.21.7)	20%
48.21.7	Dress patterns	Free
49.01	Printed books, booklets, brochures, pamphlets and leaflets	Free
49.02	Newspapers, journals and periodicals, whether or not illustrated	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
49.03	Children's picture books and painted 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, paper, manuscripts and typescripts	Free
49.07.1 to 49.07.2	Unused postage, revenue and similar stamps, bank and currency notes	Free
49.07.9	Stamp impressed paper, stock, share and bond certificates and similar documents of title; cheque books	Free
49.08	Transfers (Decalcomanias)	20%
49.09	Picture postcards, Christmas and other picture greeting cards; printed by any process, with or without trimmings	20%
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Free
49.11	Other printed matter, including printed pictures and photographs	Free
50.01	Silk worm cocoons suitable for reeling	Free
50.02	Raw silk (not thrown)	Free
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	Free
50.04	Silk yarn other than yarn of noil or other waste silk, not put up for retail sale	Free
50.05	Yarn spun from noil or other waste silk, not put up for retail sale	Free
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk worm, gut; imitation catgut or silk	20%
50.09	Woven fabrics of silk, of noil or other waste silk	20%
51.01	Yarn of man-made fibres (continuous), not put up for retail sale	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials	20%
51.03	Yarn of man-made fibres (continuous), put up for retail sale	20%
51.04	Woven fabrics, of man-made fibres (continuous), including woven fabrics of monofil or strip of Heading No. 51.01 to 51.02	20%
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process	20%
52.02	Woven fabrics of metal thread of a metallised yarn of a kind used in articles of apparel, as furnishing fabrics or the like	20%
53.01	Sheep's or lambs' wool not carded or combed	Free
53.02	Other animal hair (fine or coarse) not carded or combed	Free
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse) not pulled or garnetted	Free
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse) pulled or garnetted (including pulled or garnetted rags)	Free
53.05	Sheep's or lambs' wool or other animal hair (fine or coarse) carded or combed	Free
53.06	Yarn or carded sheep's or lambs' wool (woollen yarn) not put up for retail sale	Free
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn) not put up for retail sale	Free
53.08	Yarn of fine animal hair (carded or combed) not put up for retail sale	Free
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	Free
53.10	Yarn of sheep's or lambs' wool of horsehair or of other animal hair (fine or coarse) put up for retail sale	20%
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair	20%
53.12	Woven fabrics of horsehair or of other coarse animal hair	20%
54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags)	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
54.02	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags)	Free
54.03	Flax or ramie yarn not put up for retail sale	Free
54.04	Flax or ramie yarn put up for retail sale	20%
54.05	Woven fabrics of flax or of ramie	20%
55.01	Cotton, not carded or combed	Free
55.02	Cotton linters	Free
55.03	Cotton waste (including pulled or garnetted rags) not carded or combed	Free
55.04	Cotton, carded or combed	Free
55.05	Cotton yarn not put up for retail sale	Free
55.06	Cotton yarn put up for retail sale	20%
55.07	Cotton gauze	20%
55.08	Terry towelling and similar terry fabrics, of cotton	20%
55.09	Other woven fabrics of cotton	20%
56.01	Man-made fibres (discontinuous) not carded, combed or otherwise prepared for spinning	Free
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)	Free
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	Free
56.04	Man-made fibres (discontinuous or waste) carded, combed or otherwise prepared for spinning	Free
56.05	Yarn of man-made fibres (discontinuous or waste) not put up for retail sale	Free
56.06	Yarn of man-made fibres (discontinuous or waste) put up for retail sale	20%
56.07	Woven fabrics of man-made fibres (discontinuous or waste)	20%
57.01	True hemp (" <i>Cannabis sativa</i> ") raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes)	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
57.02	Manilla hemp (<i>Abaca</i>) (<i>Musa Textilis</i>) raw or processed but not spun; tow and waste of manilla hemp (including pulled or garnetted rags or ropes)	Free
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)	Free
57.06	Yarn of jute or of other textile bast fibres of Heading No. 57.03	20%
57.07	Yarn of other vegetable textile fibres; paper yarn	Free
57.10	Woven fabrics of jute or of other textile bast fibres of Heading No. 57.03	20%
57.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	20%
58.01	Carpets, carpeting and rugs, knotted (made up or not)	20%
58.02	Other carpets, carpeting rugs, mats and matting, and "Kelem, Schumacks and Karamanie" rugs and the like (made up or not)	20%
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	20%
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)	20%
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	20%
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
58.07	Chenille yarn (including flock chenille yarn) gimped yarn (other than metallised yarn of Heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like	20%
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain	20%
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	20%
58.10	Embroidery, in the piece, in strips or in motifs	20%
59.01	Wadding and articles of wadding textile flock and dust and mill neps	Free
59.02	Felt and articles of felt, whether or not impregnated or coated	20%
59.03	Bonded fibre fabrics, similar bonded yarn fabrics and articles of such fabrics, whether or not impregnated or coated	20%
59.04	Twine, cordage, ropes and cables plaited or not	Free
59.05	Net and netting made of twine cordage or rope and made up fishing nets of yarn, twine, cordage or rope	Free
59.06	Other articles made from yarn, twine, cordage, rope or cables other than textile fabrics and articles made from such fabrics	20%
59.07	Textile fabrics coated with gum of 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	Free
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	20%
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	20%
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like	20%
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	20%
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candle and the like; tubular knitted gas mantle fabrics and incandescent gas mantles	20%
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials	20%
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material	Free
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant	Free
60.01	Knitted or crocheted fabrics not elastic nor rubberised	20%
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised	20%
60.03	Stocking, under stocking, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised	20%
60.04	Under garments, knitted or crocheted not elastic nor rubberised	20%
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised	20%
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings)	20%
61.01	Men's and boys' outer garments	20%
61.02	Women's, girls' and infants' outer garments	20%
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs	20%
61.04	Women's, girls' and infants' under garments	20%
61.05	Handkerchiefs	20%
61.06	Shawls, scarves, mufflers, mantillas, veils and the like	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
61.07	Ties, bow ties and cravats	20%
61.09	Corsets, corsets-belt, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabrics whether or not elastic)	20%
61.10	Gloves, mittens, mitts, stockings, socks, and sockettes, not being knitted or crocheted goods	20%
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)	20%
62.01	Travelling rugs and blankets	20%
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles	20%
62.03	Sacks and bags, of a kind used for the packing of goods	Free
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods	20%
62.05.1	Dress patterns	Free
62.05.9	Other made up textile articles	20%
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 headgear of any material, showing signs of appreciable wear and imported in bulk or in bales sacks or similar bulk packings	Free
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	Free
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	20%
64.02	Footwear with outer soles of leather or composition leather footwear (other than footwear falling within Heading No. 64:01) with outer soles or rubber or artificial plastic material	20%
64.03	Footwear with outer soles of wood or cork	20%
64.04	Footwear with outer soles of other materials	20%
64.05	Parts of footwear (including uppers, in soles and screw-on heels) of any material except metal	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
64.06	Gaiters, spats, leggings, puttees, cricket pads, shinguards and similar articles and parts thereof	20%
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	20%
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims	20%
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	20%
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed	20%
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	20%
65.06	Other headgear, whether or not lined or trimmed	20%
65.07	Head-bands, linings, covers, hat-foundations, hat frames (including spring frames for opera hats) peaks and chinstraps for headgear	20%
66.01	Umbrellas and sunshades (including walking – sticks, umbrellas, umbrella tents, and garden and similar umbrellas)	20%
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	20%
66.03	Parts, fittings, trimmings and accessories of articles falling within Heading No. 66.01 or 66.02	20%
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 or scapes)	20%
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair and other textile materials, prepared for use in making wigs and the like	20%
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	20%
68.01	Road and paving sets, curbs and flagstones, of natural stone (except slate)	20%
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes) other than goods falling within Heading No. 68.01 or with Chapter 69	20%
68.03	Worked slate and articles of slate including articles of agglomerated slate	20%
68.04	Hand polishing stones, whetstones, oilstones, hones and the like and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads disc 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 frame works; 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	Free
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabrics, of paper or paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	Free
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slags and similar expanded mineral materials; mixtures and articles of heat-insulating, or sound-insulating sound absorbing mineral materials, other than those falling in Heading No. 68.12 or 68.13 or in Chapter 69	20%
68.08	Articles of asphalt or of similar material (for example of petroleum bitumen or coal tar pitch)	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances	20%
68.10	Articles of plastering material	20%
68.11	Articles of cement (including slag cement) of concrete or of artificial stone (including granulated marble agglomerated with cement) reinforced or not	20%
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like	20%
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric, asbestos clothing, asbestos joining), reinforced or not, other than goods falling within Heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of magnesium carbonate and articles of such mixtures	20%
68.14	Friction material (segment, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis or asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials	20%
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and mica-folium)	20%
68.16	Articles of stone or of other mineral substances (including articles of peat) not elsewhere specified or included	20%
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)	20%
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling with Heading No. 69.01	20%
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	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
69.04	Building bricks (including flooring blocks, support or filler tiles and the like)	20%
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	20%
69.07	Unglazed setts, flags and paving, hearth and wall tiles	20%
69.08	Glazed setts, flags and paving, hearth and wall tiles	20%
69.09	Laboratory and 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	20%
69.10	Sinks, wash-basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	20%
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)	20%
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	20%
69.13	Statuettes and other ornaments and articles of personal adornment; articles of furniture	20%
69.14	Other articles	20%
70.01	Waste glass (cullet); glass in the mass (excluding optical glass)	Free
70.03	Glass in balls, rods and tubes, unworked (not being optical glass)	Free
70.04	Unworked cast or rolled glass (including flashed or wired glass) whether figured or not, in rectangles	Free
70.05	Unworked drawn or blown glass (including flashed glass in rectangles)	20%
70.06	Cast rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</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	20%
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	20%
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	20%
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	Free
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	20%
70.12	Glass inners for vacuum flasks or for other vacuum vessels	20%
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	20%
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass	20%
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sun-glasses 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	20%
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 block, slabs, plates, panels and similar forms	20%
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses	Free
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings and similar fancy or decorative glass small wares and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on 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 lamp-worked glass; glass grains	20%
70.20.1	Yarn, silvers and rovings	Free
70.20.2 to 70.20.39	Glass fibres (including wool) (excluding yarn, silvers and roving), fabrics and articles made therefrom	20%
70.21	Other articles of glass	20%
71.01	Pearls, unworked or worked, but not mounted set or strung (except ungraded pearls temporarily strung for convenience of transport)	20%
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)	20%
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)	20%
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	20%
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured	20%
71.06	Rolled silver, unworked or semi-manufactured	20%
71.07	Gold, including platinum-plated gold unwrought or semi-manufactured	20%
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured	20%
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	20%
71.11	Goldsmiths', silversmiths' jewellers' sweepings, residues, lemls and other waste and scrap, of precious metal	20%
71.12	Articles of jewellery and parts thereof of precious metal or rolled precious metal	20%
71.13	Articles or goldsmiths' or silversmiths' wares and parts thereof of precious metal or rolled precious metal, other than goods falling within Heading No. 71.12	20%
71.14	Other articles of precious metal or rolled precious metal	20%
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	20%
71.16	Imitation jewellery	20%
72.01	Coin	Free
73.01	Pig iron, cast iron and spiegleisen, in pigs, blocks, lumps and similar forms	Free
73.02	Ferro alloys	Free
73.03	Waste and scrap metal or iron or steel	Free
73.04	Shot and angular grit; of iron or steel, whether or not graded; wire pellets of iron or steel	Free
73.05	Iron or steel powder, sponge iron or steel	Free
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms; of iron or steel	Free
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars) of iron or steel; pieces, roughly shaped by forging of iron or steel	Free
73.08	Iron or steel coils for re-rolling	Free
73.09	Universal plates of iron or steel	20%
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	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
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	20%
73.12	Hoop and strip of iron or steel, hot-rolled or cold-rolled	20%
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	20%
73.14	Iron or steel wire, whether or not coated, but not insulated	20%
73.15	Alloy steel and high carbon steel in the form mentioned in Heading Nos. 73.06 to 73.14 (excluding Ingots, blooms, billets, slabs, sheet bars and roughly forged pieces; coils for re-rolling)	Free
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (for frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates chairs, chair wedges, sole-plates (base plates) rail clips, beds plates, ties and other material specialised for joining or fixing rails	20%
73.17	Tubes and pipes of cast iron	Free
73.18	Tubes and pipes and blanks thereof of iron (other than of cast iron) or steel, excluding high pressure hydro-electric conduits	20%
73.19	High pressure, hydro-electric conduits of steel, whether or not reinforced	20%
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges) of iron or steel	20%
73.21	Complete Structures	Free
73.21	Windows and door frames, shutters balustrades and other parts of structures when imported separately of steel or iron; plates, strip, rods, angles, shaped sections tubes and the like, prepared for use in structures, of iron or steel	20%
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 3001, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
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	Free
73.24	Containers of iron or steel for compressed or liquefied gas	Free
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	20%
73.26	Barbed iron or steel wire; twisted hoops or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing of iron or steel	20%
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials of iron or steel wire, expanded metal of iron or steel	20%
73.29	Chain and parts thereof, of iron or steel	20%
73.30	Anchors and grapnels and parts thereof, of iron or steel	20%
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	20%
73.32	Bolts and nuts (including belt ends and screw studs), whether or not threaded or tapped, screws (including screw hooks, hooks and screw rings), rivets, cotters, cotter-pins and similar articles of iron or steel; washers (including spring washers) of iron or steel	20%
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like and embroidery stiletos, of iron or steel	20%
73:34	Pins (excluding hat-pins and other ornamental pins and drawing pins) hairpins, curling grips and the like, of iron or steel	20%
73.35	Springs and leaves for springs of iron or steel	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
73.36	Stoves (including stoves with subsidiary boilers for central heating) ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes not electrically operated, and parts thereof, of iron or steel	20%
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	20%
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, iron or steel wool, pot scourers and scouring and polishing pads, gloves and the like, of iron or steel.	20%
73.40	Other articles of iron or steel	20%
74.01	Copper matte; unwrought copper (refined or not) copper waste and scrap	Free
74.02	Master alloys	Free
74.03	Wrought bars, rods, angles, shapes and sections of copper, copper wire	Free
74.04	Wrought plates, sheets and strip of copper	Free
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)	Free
74.06	Copper powder and flakes	Free
74.07	Tubes and pipes and blanks therefor, of copper hollow bars of copper	Free
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges) of copper	Free
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of copper wire; expanded metal of copper	Free
74.15	Nails, tacks, staples, hook-nails, spiked cramps, studs spikes and drawing pins of copper or of iron or steel with heads of copper; bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped and screws (including screw hooks and screw rings) of copper; revets, cutters, cutter pins and similar articles of copper, washers (including spring washers) of copper	Free
74.16	Springs of copper	Free
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof of copper	20%
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	20%
74.19	Other articles of copper	20%
75.01	Nickel mattes, nickel speis and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes) nickel waste and scrap	Free
75.02	Wrought bars, rods, angles, shapes and sections of nickel; nickel wire	Free
75.03	Wrought plates, sheets and strip of nickel; nickel foil; nickel powders and flakes	Free
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	Free
75.05	Electro-plating anodes of nickel, wrought or unwrought, including those produced by electrolysis	Free
75.06	Other articles of nickel	20%
76.01	Unwrought aluminium, aluminium waste and scrap	Free
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire	20%
76.03	Wrought plates, sheets and strip of aluminium	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</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 0.20 mm	20%
76.05	Aluminium powders and flakes	Free
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium	Free
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges) of aluminium	20%
76.08	Complete Structures	Free
76.08	Window and door frames, shutters, balustrades and other parts of structures when imported separately	20%
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas) of aluminium of a capacity exceeding 3001, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	20%
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	Free
76.11	Containers, of aluminium for compressed or liquefied gas	Free
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like of aluminium wire but excluding insulated electric wire and cables	20%
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor uses and parts of such articles and ware of aluminium	20%
76.16.1 to 76.16.2	Gauze, cloth, grill, netting, reinforcing fabric and similar materials of aluminium wire; expanded metal	20%
76.16.9	Other articles of aluminium (excluding articles of Heading Nos. 76.16.1 and 76.16.2)	20%
77.01	Unwrought magnesium waste (excluding shavings of uniform size) and scrap	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
77.02	Wrought bars, rods, angles, shapes and sections of magnesium; magnesium wire, wrought plates, sheets and strip of magnesium, magnesium foil, raspings and shavings of uniform size, powders and flakes of magnesium; tubes and pipes and blanks therefor of magnesium; hollow bars of magnesium; other articles of magnesium	Free
77.04	Beryllium unwrought or wrought and articles of beryllium	Free
78.01	Unwrought lead (including argentiferous lead) lead waste and scrap	Free
78.02	Wrought bars, rods, angles, shapes and sections of lead; lead wire	Free
78.03	Wrought plates, sheets and strip of lead	Free
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 gm/2; lead powders and flakes	Free
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	Free
78.06	Other articles of lead	20%
79.01	Unwrought zinc, zinc waste and scrap	Free
79.02	Wrought bars; rods, angles, shapes and sections of zinc; zinc wire	Free
79.03	Wrought plates, sheets and strip of zinc, zinc foil, zinc powders and flakes	Free
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	Free
79.06	Other articles of zinc	20%
80.01	Unwrought tin; tin waste and scrap	Free
80.02	Wrought bars, rods, angles, shapes and sections of tin, tin wire	Free
80.03	Wrought plates, sheets and strips of tin	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</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 baking) not exceeding 1 kg/m ² ; tin powders and flakes	Free
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	Free
80.06	Other articles of tin	20%
81.01	Tungsten (wolfram) unwrought or wrought and articles thereof	Free
81.02	Molybdenum, unwrought or wrought and articles thereof	Free
81.03	Tantalum unwrought or wrought and articles thereof	Free
81.04	Other base metals, unwrought or wrought and articles thereof; cements, unwrought or wrought and articles thereof	Free
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 of forestry	Free
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)	Free
82.03	Hand tools, including the following; pliers, (including cutting pliers), pincers, tweezers, tinmen's snips, bolt choppers and the like; perforating punches; pipe cutters, spanners and wrenches (but not including tap wrenches) files and rasps	Free
82.04	Hand tools; glaxers' 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 frame-works (hand or pedal operated)	Free
82.04.1	Household tools	20%
82.04.9	Other	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
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	Free
82.06	Knives and cutting blades, for machines or for mechanical appliances	Free
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)	Free
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	20%
82.09.1	Knives with cutting blades, serrated or not (including pruning knives) other than knives falling within Heading No. 82.06 and blades therefor; for use in agriculture, horticulture or industry	Free
82.09.9	Knives with cutting blades, serrated or not (excluding those used in agriculture, horticulture or industry)	20%
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips)	20%
82.12	Scissors (including tailors' shears) and blades therefor	Free
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives)	Free
Ex. 82.13.9	Manicure and chiropody sets and appliances (including nail files)	20%
Ex. 82.13.9	Other	Free
82.14	Spoons, forks, fish-eaters, butter-knives, ladles and similar kitchen or table ware	20%
82.15.1	Handles of base metals for articles falling within Heading Nos. 82.08, 82.13 or 82.14 (for use in agriculture, horticulture or industry)	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
82.15.9	Handles of base metal for articles falling within Heading Nos. 82.09, 82.13 or 82.14 (excluding those for agriculture, horticulture or industry)	20%
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	20%
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircase, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers) base metal hat-racks, hat-pegs, brackets and the like	20%
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	20%
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	20%
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	Free
83.06	Statuettes and other ornaments of a kind used indoors, of base metal, photograph, picture and similar frames of base metal; mirrors of base metal	20%
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	20%
83.08	Flexible tubing and piping of base metal	20%
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 bifurcated rivets, of base metal; beads and spangles of base metal	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
83.11	Bells and gongs, non-electric of base metal and parts thereof of base metal	20%
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plumbs, case corner protectors and other packing accessories of base metal	Free
83.14	Sign-plates, name plates, numbers, letters and other signs of base metal	20%
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	Free
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	Free
84.02	Auxiliary plant for use with boilers of Heading No. 84.01 (for example, economisers, super-heaters, soot removers, gas recoverers and the like) condensers for vapour engines and power units	Free
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	Free
84.05	Steam or other vapour power units, whether or not incorporating boilers	Free
84.06	Internal combustion piston engines	20%
84.07	Hydraulic engines and motors (including water wheels and water turbines)	Free
84.08	Other engines and motors	Free
84.09	Mechanically propelled road rollers	Free
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators or bucket, chain, screw, band and similar kinds	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
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	Free
84.12	Air conditioning machines, self-contained, comprising a motor driven fan and elements for changing the temperature and humidity of air	20%
84.13	Furnace burners for liquid fuel (atomisers) for pulverised solid fuel or for gas, mechanical stokers, mechanical grates, mechanical ash discharges and similar appliances	Free
84.14	Industrial and laboratory furnaces and ovens, non-electric	Free
84.15	Refrigerators and refrigerating equipment (electrical and other)	20%
84.16	Calendering and similar rolling machines (other than metal working and metal rolling machines and glass working machines) and cylinders therefor	Free
84.17.11 to 84.17.12	Instantaneous or storage water heaters, non-electric and parts for domestic use	20%
84.17.9	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, vaporising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes and other parts	Free
84.18.1	Oil and air filters for motor vehicles	20%
84.18.21 to 84.18.22	Spin dryers for domestic use; and parts	20%
84.18.31 to 84.18.92	Cream separators, other centrifuges and parts	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
84.19.11 to 84.19.12	Dish washing machines and parts for domestic use	20%
84.19.91 to 84.19.92	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 and other parts; other dish washing machines	Free
84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better) including weight operated counting and checking machines; weighing machine weights of all kinds	Free
84.21.1	Fire extinguishers	Free
84.21.2	Mechanical appliances for projecting, dispersing or spraying liquids or powders, for use in agriculture	Free
84.21.3	Syringes, sprays and powder distributors, for domestic use	Free
84.21.4	Mechanical windscreen washing devices for road motor vehicles	20%
84.21.5	Spray guns and the like	Free
84.21.9	Other mechanical appliances	Free
84.22.11	Portable jacks for road motor vehicles	20%
84.22.19	Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, pulley tackle, belt conveyors and teleferics) not being machinery falling within Heading No. 84.23 (excluding portable jacks for road motor vehicles and other parts	Free
84.22.2	Parts	Free
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationery 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)	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors) lawn and sport ground rollers	Free
84.25.1 to 84.25.12	Lawn mowers and parts	20%
84.25.21 to 84.25.92	Combined harvester-thresher and other harvesting or threshing machinery; mowers, other than lawn mowers; straw or folder presses and parts; including other similar machines and parts	Free
84.26	Dairy machinery (including milking machines)	Free
84.27	Presses, crushers and other machinery, of a kind used in wine making, cider making, fruit juice preparation or the like	Free
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	Free
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	Free
84.31	Machinery for making or finishing cellulose pulp, paper or paperboard	Free
84.32	Book-binding machinery, including book-sewing machines	Free
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp paper or paperboard	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</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)	Free
84.35	Other printing machinery; machines for uses ancillary to printing	Free
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines	Free
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimming, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines	Free
84.38	Auxiliary machinery for use with machine 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 spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald lifters and hosiery needles)	Free
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	Free
84.40.1 to 84.40.23	Ironing machines, drying machines, wringers and mangles; clothes washing machines for domestic use (including parts)	20%
84.40.3 to 84.40.9	Other clothes washing machines; dry cleaning machines, drying machines for industrial use; other machinery and machines and parts	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
84.41	Sewing machines, furniture especially designed for sewing machines; sewing machine needles	Free
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	Free
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	Free
84.44	Rolling mills and rolls therefor	Free
84.45	Machine-tools for working metal or metal carbides not being machines falling within Heading No. 84.49 or 84.50	Free
84.46	Machine tools for working stone, ceramics, concrete, asbestos cement and like mineral materials or for working glass in the cold, other than machines falling within Heading No. 84.49	Free
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	Free
84.48.3	Accessories and parts suitable for use solely or principally with the machines falling within Heading Nos. 84.45 to 84.47, including work and tool holders, self-opening die-heads, dividing heads and other appliances for machine tools; tool holders for any type of tool or machine tool for working in the hand	Free
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor	Free
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	Free
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque making machines	Free
84.52	Calculating machines; accounting machines, cash registers, postage franking machines, ticket issuing machines and similar machines, incorporating a calculating device	Free
84.53	Automatic data processing machines and units therefor, magnetic or optical readers, machines for transcribing data unto data media in coded form and machines for processing such data not elsewhere specified or included	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
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)	Free
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	Free
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste); form machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	Free
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	Free
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines) not being games of skill or chance	20%
84.59	Machines and mechanical appliances having individual functions not falling with any other heading of this Chapter	Free
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	Free
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	Free
84.62	Ball, roller or needle roller bearings	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</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	20%
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	20%
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	Free
85.01	Electrical goods of the following descriptions; generators, motor, convertors (rotary or static), transformers, rectifiers and rectifying apparatus, inductors	20%
85.02	Electro-magnets; permanent magnets and articles of special material for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes, electro-magnetic lifting heads	20%
85.03	Primary cells and primary batteries	20%
85.04	Electric accumulators	20%
85.05	Tools for working in the hand, with self-contained electric motor	Free
85.06	Electro-mechanical domestic appliances, with self-contained electric motor (including parts)	20%
85.07	Shavers and hair clippers, with self-contained electric motor	20%
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magnetodynamos, ignition coils, starter motor, sparking plugs and glow plugs) generators (dynamos and alternators) and cut-outs for use in conjunction with such engines	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles	20%
85.10	Portable electric battery and magneto lamps, other than those lamps falling within Heading No. 85.09	20%
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric or laser-operated welding, brazing, soldering or cutting machines and apparatus	Free
85.12.1 to 85.12.3	Instantaneous or storage water heaters and immersion heaters; soil heating apparatus; hair dressing appliances	20%
85.12.4 to 85.12.8	Electric smoothing irons, stoves, ranges, cookers, grates and plate warmers; other electric thermic domestic appliances; heating resistors; parts	20%
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)	Free
85.14	Microphones and strands therefor; loudspeakers; audio-frequency electric amplifiers	20%
85.15.1 to 85.15.93	Radio telegraphic and radio telephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras	20%
85.15.94	Radio navigational aid apparatus, radar apparatus and radio remote control apparatus	20%
85.15.95	Parts for articles within Heading No. 85.15.94	20%
Ex. 85.15.95	Parts (excluding parts for goods under Heading No. 85.15.94)	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
85.16	Electric traffic control equipment for railways, road or inland waterways and equipment used for similar purposes in port installations or upon airfields	Free
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicators pensals, burglar and fire alarms) other than those of Heading No. 85.09 or 85.16	Free
85.18	Electrical capacitors, fixed or variable	20%
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, lighting arresters, surge suppressors, plugs, lampholders and junction boxes) resistors, fixed or variable (including potentiometers) other than heating resistors; printed circuits, switchboards other than telephone switchboards and control panels	20%
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc lamps	20%
85.21	Thermonic, 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 piezoelectric crystals; diodes, transistors and similar semiconductor devices; light emitting diodes; electronic micro-circuits	20%
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter	Free
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	Free
85.24	Carbon brushes, arc-lamp carbons, battery carbons electrodes and other carbon articles of a kind used for electrical purposes	Free
85.25	Insulators of any material	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
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	Free
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	Free
85.28	Electrical parts of machinery and apparatus, not being foods falling within any of the preceding heading of this Chapter	Free
86.02	Electrical rail locomotives, battery operated or powered from an external source of electricity	Free
86.03	Other rail locomotives, tenders	Free
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	Free
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	Free
86.06	Railway and tramway rolling stock, the following; workshops cranes and other service vehicles	Free
86.07	Railway and tramway goods vans, goods wagons and trucks	Free
86.08	Containers specially designed and equipped for carriage by one or more modes of transport	Free
86.09	Parts or railway and tramway locomotives and rolling stock	Free
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 aircrafts; parts of the foregoing fixtures, fittings or equipment	Free
87.01	Tractors (other than those falling within Heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys	Free
87.02.1	Passenger motor cars, including vehicles designed for the transport of both passengers and goods	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
87.02.2	Public service type passenger vehicles (example buses, coaches)	20%
87.02.3	Vans	20%
Ex.		
87.02.4	Pick-ups	20%
87.02.4	Lorries and trucks	20%
87.02.5	Specialised transport vehicles such as ambulances, prison vans and hearses	20%
87.02.9	Other vehicles	20%
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 radio-logical units) but not including the motor vehicles of Heading No. 67.02	Free
87.04	Chassis fitted with engines, for the motor vehicles falling within Heading No. 87.01 or 87.02 or 87.03	20%
87.05	Bodies (including cabs) for the motor vehicle falling within Heading No. 87.01, 87.02 or 87.03	20%
87.06.1	Parts and accessories of tractors other than road tractors for semi-trailers	20%
87.06.2		
to		
87.06.9	Parts and accessories of the motor vehicles falling within Heading No. 87.01, 87.02 or 87.03 (excluding parts and accessories of No. 87.06.1)	20%
87.07.1	Work 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, forklifts trucks and straddle carriers) tractors of the type used on railway station platforms	Free
87.07.2	Parts	Free
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
87.09	Motorcycles, autocycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds	20%
87.10	Cycles (including delivery tricycles) not motorised	20%
87.11	Invalid carriages, whether or not motorised or otherwise mechanically propelled	Free
87.12	Parts and accessories of articles falling within Heading No. 87.09, 87.10 or 87.11	20%
87.13	Baby carriages and parts thereof	20%
87.14	Other vehicles (including trailers) not mechanically propelled, and parts thereof	20%
88.01	Balloons and airships	Free
88.02	Flying machines, gliders and kites; rotochutes	Free
88.03	Parts of goods falling in Heading No. 88.01 or 88.02	Free
88.04	Parachutes and parts thereof and accessories thereto	Free
88.05	Catapults and similar aircraft launching gear, ground flying trainers; parts of any of the foregoing articles	Free
89.01.1	Warships	Free
89.01.21	Yachts and other vessels for pleasure or sports	20%
89.01.22	to	
89.01.29	Tankers; other vessels for the transport of goods, including vessels for the transport of both passengers and goods; trawlers and other fishing vessels; factory ships and other ships used in activities directly connected with fishing operations; other	Free
89.01.91	to	
89.01.92	Yachts and other vessels for pleasure or sports	20%
89.01.99	Tankers; other vessels for the transport of goods, including vessels for the transport of both passengers and goods; trawlers and other fishing vessels; factory ships and other ships; used in activities directly connected with fishing operations; other	Free
89.02	Vessels specially designed for towing (tugs) or pushing other vessels	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</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; floating or submersible drilling or production platforms	Free
89.04	Ships, boats and other vessels for breaking up	Free
89.05	Floating structures other than vessels (for example, coffee-dams, landing stages, buoys and beacons)	Free
90.01.1	Lenses, prisms, mirrors and other optical elements, for photographic or cinematographic apparatus including projectors	20%
90.01.9	Lenses, prisms, mirror and other optical elements (excluding those for photographic or cinematographic apparatus) (including projectors)	20%
90.02.1	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 (including those used for photographic apparatus including projectors)	20%
90.02.9	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 (excluding those used for photographic apparatus including projectors)	20%
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like	20%
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other	20%
90.05	Refracting telescope (monocular and binocular), prismatic or not	20%
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 and flashbulbs other than discharge lamps of Heading No. 85.20	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles	20%
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic enlargers and reducers)	20%
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories not falling within any other heading of this Chapter; photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus, screens for projectors	Free
90.11	Microscopes and diffraction apparatus, electron and proton	Free
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	20%
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, lasers, other than laser diodes	20%
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	Drawings, marking-out and mathematical calculating instruments drafting machines, pantographs, slide rules, disc calculator, 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	Free
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments)	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
90.18	Mechanic 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)	Free
90.19.1	Hearing aids	Free
90.19.9	Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts and body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	Free
90.20	Apparatus based on the use of x-rays or of the radiations from radio-active 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 desk; 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, work, textiles, paper or plastics)	Free
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hydrometers, 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 gages, thermo-stats, level gages, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within Heading No. 90.14	Free
90.25.1	Exposure meters	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
90.25.9	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 (excluding exposure meters) calorimeters) microtones	Free
90.26	Gas liquid and electricity supply or production meters; calibrating meters therefor	Free
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	20%
90.28.1	Exposure meters	20%
90.28.9	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus (excluding exposure meters)	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, 90.28	20%
91.01	Pocket watches, wrist watches and other watches, including stop watches	20%
91.02	Clocks with watch movements (excluding clocks of Heading No. 91.03)	20%
91.03	Instruments panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	Free
91.04	Other clocks	20%
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	20%
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
91.07	Watch movements (including stop watch movements) assembled	20%
91.08	Clock movement, assembled	20%
91.09	Watch cases and parts of watch cases	20%
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	20%
91.11	Other clock and watch parts	20%
92.01	Pianos (including automatic pianos, whether or not with keyboards) harpichords and other keyboard stringed instruments harps but not including aeolian harps	20%
92.02	Other string musical instruments	20%
92.03	Pipe and reed organs, including harmoniums and the like	20%
92.04	Accordions, concertinas and similar musical instruments, mouth organs	20%
92.05	Other wind musical instruments	20%
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	20%
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	20%
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, whistles and boatswains' pipes)	20%
92.10	Parts and accessories of musical instruments, including, perforated musical rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds	20%
92.11	Gramophones, dictating machines and other sound recordings or reproducers, including record players and tape decks, with or without sound heads, television image and sound recorders or reproducers	20%
92.12.1	Matrices for the production of records	20%
92.12.2	Prepared record blanks	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
92.12.3	Other prepared media for sound or similar recording	20%
92.12.4 to 92.12.9	Gramophone records	20%
92.13	Other parts and accessories of apparatus falling within Heading No. 92.11	20%
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	20%
93.02	Revolvers and pistols, being firearms	20%
93.03	Artillery weapons, machine guns, submachine guns and other military firearms and projectors (other than revolvers and pistols)	20%
93.04	Other firearms, including very light pistols, pistols and revolvers for firing blank ammunition only, line throwing guns and the like	20%
93.05	Arms of other description, including air, spring and similar pistols, rifles and guns	20%
93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms	20%
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar ammunitions of war, and parts thereof; ammunition and parts thereof; including cartridge wads; led shot prepared for ammunition	20%
94.01	Chairs and other seats (other than those falling within Heading No. 94.02) whether or not convertible into beds, and parts thereof	20%
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	20%
94.03	Other furniture and parts thereof	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
94.04	Mattress support; 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	20%
95.05.9	Worked tortoise shell mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, and articles of those materials	20%
95.08	Worked vegetable or mineral carving material and articles of those materials, moulded or carved articles of wax, of steaming, of 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	20%
96.01.1 to 96.01.2	Brooms and brushes, consisting of twigs or other vegetable material merely bound together and not mounted in a head (for example, besoms and whisks) with or without handles; prepared knots and tufts for broom and brush making	20%
96.01.91	Brushes of a kind used as parts of machines for industrial use	20%
96.01.92	Paint rollers, paint brushes and artists' brushes	20%
96.01.93 to 96.01.99	Toilet brushes including tooth brushes, brooms, brushes and mops for household use; other brooms and brushes	20%
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	20%
96.06	Hand sieves and hand riddles, of any material	20%
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	20%
97.02	Dolls	20%

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
97.03	Other toys; working models of a kind used for recreational purposes	20%
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pin tables and table-tennis requisites)	20%
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 Yule logs, Nativity scenes and figures therefor)	20%
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within Heading No. 97.01)	20%
97.07	Fish-hooks, line-fishing rods and tackle; fish landing nets and butterfly nets, decoy "birds" larks mirror and similar hunting or shooting requisite	20%
97.08	Roundabouts, swings, shooting galleries and other fair-ground amusements; travelling circuses, travelling manageries and travelling theatres	20%
98.01	Button and button moulds, studs, cuff-links and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles	20%
98.02	Slide fasteners and parts thereof	20%
98.03	Fountain pens, stylograph pens and pencils (including ballpoint 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	20%
98.04	Pen nibs and nib points	20%
98.05	Pencils (other than pencils of Heading No. 98.03) pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chinks, tailors' and billiards chinks	20%
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not	Free
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	Free

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
98.08	Typewriter and similar ribbons, whether or not on spools; ink pads, with or without boxes	Free
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin; whether or not on a paper or textile backing	Free
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks	20%
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	20%
98.12	Combs, hair-slides and the like	20%
98.14	Scent and similar sprays of a kind used for toilet purposes; and mounts and heads therefor	20%
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof; other than glass inners	20%
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	Free
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 of hand-decorated manufactured articles)	20%
99.02	Original engravings, prints and lithographs	20%
99.03	Original sculptures and statuary, in any material	20%
99.04	Postage, revenue and similar stamps (including stamp-post-marks 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	20%
99.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological; paleontological, ethnographic or numismatic interest	20%
99.06	Antiques of an age exceeding one hundred years	20%

SECOND SCHEDULE

62/1987.
[13/1989].

ITEMS SUBJECT TO 15% SURCHARGE

CHAPTER 8

- 08.01 Brazil and cashew nuts
- 08.03 Figs fresh or dried
- 08.04 Grapes fresh or dried
- 08.05 Nuts other than those falling within heading No.08.01 fresh or dried, shelled or not
- 08.06 Apples, pears and quinces, fresh
- 08.07 Stone fruit, fresh
- 08.08 Berries, fresh
- 08.09 Other fruit, fresh
- 08.10 Fruit preserved by freezing (whether or not cooked) not containing added sugar
- 08.12 Fruit dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05
- 08.13 Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved

CHAPTER 22

- 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
- 22.04 Grape must in fermentation or with fermentation arrested otherwise than by the addition of alcohol
- 22.05 Wine or fresh grapes, grape must with fermentation arrested by the addition of alcohol
- 22.06 Vermouths and other wines of fresh grapes flavoured with aromatic extracts
- 22.07 Other fermented beverages *e.g.* cider, perry and mead
- 22.09.91 Cordials and liqueurs
- 22.09.92 Aromatic bitters used as a flavouring agent for food and beverages
- 22.09.93 Other aromatic bitters
- 22.09.99 Other

CHAPTER 84

- 84.12 Air conditioning machines
- 84.17.11 Water heaters for domestic use
- 84.19.11 Dishwashing machines for domestic use
- 84.25.11 Lawn mowers
- 84.40.1 Ironing machines, drying machines, wringers and mangles, for domestic use (not including 84.40.13)
- 84.40.2 Clothes - washing machines, for domestic use (not including 84.40.23)

CHAPTER 85

- 85.06 Electro-mechanical domestic appliances with self-contained electric motor (not including 85.06.06)
 - 85.12.1 Instantaneous or storage water heaters for domestic use
 - 85.15 Radiotelegraphic and radiotelephonic equipment transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radionavigational aid apparatus, radar apparatus and radio remote control apparatus (not including 85.15.94 and 85.15.95)
 - 87.02.1 Passenger motor-cars including vehicles designed for transport of both passengers and goods
 - 87.09 Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds
 - Ex.92.11 Gramophones dictating machines and other sound recorders or reproducers, including record players and tape decks, with or without sound-heads; television image and sound recorders or reproducers
 - Ex. 92.11 Dictating machines
-

*Caribbean Free Trade Association
(Forms) Regulations*

SUBSIDIARY LEGISLATION

**CARIBBEAN FREE TRADE ASSOCIATION
(FORMS) REGULATIONS**

25/1978

made under section 8

[7th September 1978]

Commencement.

1. These Regulations may be cited as the –

Short title.

CARIBBEAN FREE TRADE ASSOCIATION
(FORMS) REGULATIONS.

2. The forms set out in the Schedule shall be used by persons claiming eligibility of goods for Caribbean Common Market rates of duty or free entry concessions as the case may be.

Forms.

3. Any person who furnishes or causes to be furnished any false declarations or certificates is liable on summary conviction to a fine of one thousand five hundred dollars and to imprisonment for six months.

Penalties.

SCHEDULE

PART I

CARIBBEAN COMMON MARKET INVOICE
AND DECLARATION OF RE-EXPORTER:
CERTIFICATE BY A GOVERNMENTAL AUTHORITY
OR AUTHORISED BODY

This Form is for use when the Certificate of Origin is given by a governmental authority or authorised body of the re-exporting Member State.

Exporter's Reference No.....

Place.....

Date.....19.....

PART A

INVOICE of.....supplied
 by.....of.....
 to.....of.....
 to be shipped per.....
 Order No.....Country from which consigned.....

Origin Criterion	Country of Origin	Marks and Numbers of Packages	Quantity and Description of Goods	Selling Price to Purchaser	
				Amount	
				\$	¢.

PART B

DECLARATION OF EXPORTER

I,.....declare as follows:
(insert name and status)

1. I am duly authorised by the above exporter to make and sign this declaration.
2. The invoice is correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.

- 3. No arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the re-exporter and purchaser, or by anyone on behalf of either of them, either by way of discount, rebate, compensation or in any manner whatever other than as fully shown in the invoice or as follows:
.....

- 4. The said goods are consigned from.....
(insert country)
to the consignee stated above and consist exclusively of articles which are the subject of the certificate at Part C.

Signature.....

PART C

Reference No.....

CERTIFICATE BY A GOVERNMENTAL AUTHORITY OR AUTHORISED BODY

- 1. The undersigned certifies that statements in this certificate are made in cognizance of the provisions governing the determination of origin set out in Articles 14 and 16 of, and Schedule II to, the Annex to the Treaty establishing the Caribbean Community.
- 2. The undersigned authority or body has obtained a declaration by the last producer or a certificate by a governmental authority or authorised body as to the origin of goods described in the invoice above and has satisfied itself that each article comprised in the said goods has been produced in accordance with the origin stated in the invoice.
- 3. The authority or authorised body has obtained a declaration by the exporter in the country of last production (certified by the Customs Authorities where so prescribed) that no drawback, temporary duty-free admission or arrangement with equivalent effect (except such as, under the provisions of the Annex to the Treaty establishing the Caribbean Community, do not affect eligibility for Common Market tariff treatment) has been or will be claimed or made used of in relation to the goods in connection with their exportation from that country.

4.
.....(any other relevant information).

Stamp of
Authority
or Body

.....
Signature of authorised signatory.

.....
Date

NOTES FOR THE PREPARATION OF THIS FORM

A. Origin Criterion

The criterion on the basis of which Common Market origin is claimed must be stated in the Column headed "Origin Criterion" against each item in the invoice at Part A in the manner indicated below:

If each article comprised in the item has been –

(a) wholly produced within the Common Market. The letters "CM" must be inserted.

(b) produced using materials imported from outside the Common Market or of undetermined origin in such a manner that the article falls to be classified in a tariff heading different from that in which any of those materials is classified, in accordance with the provisions of Article 14 of the Annex to the Treaty establishing the Caribbean Community. The tariff heading number of the finished product preceded by the letter "X" must be inserted.

(c) produced in accordance with the conditions specified for that article in the List referred to in Article 14 of the Annex to the Treaty establishing the Caribbean Community and set out in Schedule II.

The tariff heading number of the finished product preceded by the letter "L" must be inserted and where the conditions to be satisfied is a percentage value-added condition the value of materials imported from outside the Common Market or of undetermined origin which have been used in the production of that article expressed as a percentage of the export price of the article must be inserted in brackets immediately following the tariff heading number.

B. The completion of this form implies that the authority or body and the exporter will furnish to the appropriate authorities such information and supporting evidence as they may as necessary require for the purpose of verifying this certificate and declaration.

C. PERSONS WHO FURNISH OR CAUSE TO BE FURNISHED UNTRUE DECLARATIONS OR CERTIFICATES RENDER THEMSELVES LIABLE TO PENALTIES.

PART II

CARIBBEAN COMMON MARKET

INVOICE AND DECLARATION OF EXPORTER
AND CERTIFICATE OF ORIGIN

This Form, an alternative to Form No. 1 or Form No. 2, is for use when the Certificate of Origin is given by a governmental authority or authorised body of the exporting Member State.

(Parts A and B are to be completed by the exporter of the goods)

Exporter's Reference No.....

Place.....

Date.....19.....

PART A

INVOICE of..... supplied by
..... of to
..... of to
be shipped per..... Order
No..... Country from which consigned

Origin Criterion	Country of Origin	Marks and Numbers of Packages	Quantity and Descrip- tion of Goods	Selling price to Purchaser	
				Amount	
				\$	c.

PART B

DECLARATION OF EXPORTER

I,.....declare as follows:
(insert name and status)

1. I am duly authorised by the above exporter to make and sign this declaration.
2. The invoice is correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.
3. No arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the exporter and purchaser, or by anyone on behalf of either of them, either by way of discount, rebate, compensation or in any manner whatever other than as fully shown in the invoice or as follows:

.....

4. The said goods consists exclusively of articles which are the subject of the certificate in Part C.

- 5. No draw-back, temporary duty-free admission or arrangement with equivalent effect (except such as, under the provisions of the Annex to the Treaty establishing the Caribbean Community, do not affect eligibility for Common Market tariff treatment) has been or will be claimed or made use of in relation to the goods in connection with their exportation from the country of last production.

Signature.....

Reference No.....

PART C

CERTIFICATE OF ORIGIN

- 1. The undersigned certifies that statements in this certificate are made in cognizance of the provisions governing the determination of origin set out in Articles 14 and 16 of, and Schedule II to the Annex to the Treaty establishing the Caribbean Community and the Notes below.
- 2. The undersigned authority or body has obtained a declaration by the last producer of the goods as to the origin of the goods described in the invoice above and has satisfied itself that each article comprised in the said goods has been produced in accordance with the origin criterion stated in the invoice.
- 3.
..... (any other relevant information).

Stamp of Authority or Body

.....
Signature of authorised signatory.

.....
Date

NOTES FOR THE PREPARATION OF THIS FORM

A. Origin Criterion

The criterion on the basis of which Common Market origin is claimed must be stated in the Column headed "Origin Criterion" against each item in the invoice at Part A in the manner indicated below:

If each article comprised in the item has been –

- (a) wholly produced within the Common Market. The letters "CM" must be inserted.
- (b) produced using materials imported from outside the Common Market or of undetermined origin in such a manner that the article falls to be classified in a tariff heading different from that in which any of those materials is classified, in accordance with the provisions of Article 14 of the Annex to the Treaty establishing the Caribbean Community. The tariff heading number of the finished product preceded by the letter "X" must be inserted.
- (c) produced in accordance with the conditions specified for that article in the List referred to in Article 14 of the Annex to the Treaty establishing the Caribbean Community and set out in Schedule II thereto. The tariff heading number of the finished product preceded by the letter "L" must be inserted and where the conditions to be satisfied is a percentage value-added condition the value of materials imported from outside the Common Market or of undetermined origin which have been used in the production of that article expressed as a percentage of the export price of the article must be inserted in brackets immediately following the tariff heading number.

B. The completion of this Form implies that the producer and the exporter will furnish to the appropriate authorities such information and supporting evidence as they may as necessary require for the purpose of verifying those declarations.

C. PERSONS WHO FURNISH OR CAUSE TO BE FURNISHED UNTRUE DECLARATIONS
RENDER THEMSELVES LIABLE TO PENALTIES.

PART III

CARIBBEAN COMMON MARKET

DECLARATION BY THE PRODUCER CONCERNING THE ORIGIN MATERIALS
USED IN A PROCESS OF PRODUCTION
WITHIN THE COMMON MARKET

Place.....

Date.....

Having regard to the requirements governing Common Market origin set out
in Article 14 of, and Schedule II to, the Annex to the Treaty establishing the
Caribbean Community, I,.....

.....
(insert name and status)

declare that each of the articles on the invoice No
dated..... attached hereto amounting in value to..... has
been produced as follows:-

- (a) it has been wholly produced within the Common Market;
- (b) it has been produced -
 - (i) using materials imported from outside the Common Market or of undetermined origin in such a manner that the article falls to be classified in a tariff heading different from that in which any of those materials is classified, in accordance with the provisions of Article 14 of the Annex to the Treaty establishing the Caribbean Community; or
 - (ii) in accordance with the conditions specified for the article in the Lists referred to in Article 14 of the Annex to the Treaty establishing the Caribbean Community and set out in Schedule II thereto, and in the case where a percentage value-added condition applies, the value of any materials imported from outside the Common Market or of undetermined origin which have been used in the production of the article amounts to.....% of the invoice price of the article.

I further undertake to make available to the appropriate authorities in any Member State of the Common Market evidence in support of this declaration.

.....

Signature.

.....

Date

NOTE: *Delete whichever of (a) or (b) above that is not applicable.*

PART IV

EVIDENCE OF ORIGIN HELD BY THE EXPORTER

<i>Name and address of the producer(s)</i>	<i>Date of evidence of origin</i>

NOTES FOR THE PREPARATION OF THIS FORM

A. Origin Criterion

The criterion on the basis of which Common Market origin is claimed must be stated in the Column headed "Origin Criterion" against each item in the invoice in the manner indicated below:

If each article comprised in the item has been –

- (a) wholly produced within the Common Market. The letters “CM” must be inserted.
- (b) produced using materials imported from outside the Common Market or of undetermined origin in such a manner that the article falls to be classified in a tariff heading different from that in which any of those materials is classified, in accordance with the provisions of Article 14 of the Annex to the Treaty establishing the Caribbean Community. The tariff heading number of the finished product preceded by the letter “X” must be inserted.
- (c) produced in accordance with the conditions specified for that article in the List referred to in Article 14 of the Annex to the Treaty establishing the Caribbean Community and set out in Schedule II thereto. The tariff heading number of the finished product preceded by the letter “L” must be inserted and where the conditions to be satisfied is a percentage value-added condition the value of materials imported from outside the Common Market or of undetermined origin which have been used in the production of that article expressed as a percentage of the export price of the article must be inserted in brackets immediately following the tariff heading number.

B. Documentary evidence of origin obtained from the Producer.

The documentary evidence must state that it is given in accordance with the provisions of Article 14 of, and Schedule II to, the Annex to the Treaty establishing the Caribbean Community and must also state, in respect of each article, which of the conditions prescribed therein has been satisfied.

C. The completion of this form implies that the exporter will furnish to the appropriate authorities such information and supporting evidence as they may as necessary required for the purpose of verifying this declaration.

D. PERSONS WHO FURNISH OR CAUSE TO BE FURNISHED UNTRUE DECLARATIONS RENDER THEMSELVES LIABLE TO PENALTIES.

CARIBBEAN COMMON MARKET

INVOICE AND DECLARATION OF EXPORTER

To be used when the exporter is not the producer of the goods

Exporter's Reference No.....

Date.....

Place.....

INVOICE of.....supplied

by.....of.....

to.....of.....

to be shipped per.....

Order No..... Country from which consigned

Origin Criterion	Country of Origin	Marks and Numbers of Packages	Quantity and Description of Goods	Selling price to Purchaser	
				Amount	
				\$	c.

I,.....declare that—

(insert name and status)

- I am duly authorised by the above exporter to make and sign this declaration.

- 2. The invoice is correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.
- 3. No arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the exporter and purchaser, or by anyone on behalf of either of them, either by way of discount, rebate, compensation or in any manner whatever other than as fully shown in the invoice or as follows:

- 4. Each article comprised in the said goods
 - (i) is the subject of documentary evidence of origin given by a produced specified below; and
 - (ii) has been produced within the Common Market in accordance with the origin criterion declared above.
- 5. No draw-back, temporary duty-free admission or arrangement with equivalent effect (except such as, under the provisions of the Annex to the Treaty establishing the Caribbean Community, do not affect eligibility for Common Market tariff treatment) has been or will be claimed or made use of in relation to the goods in connection with their exportation from the country of last production.

Signature.....

PART V
 CERTIFICATE OF VALUE

That this invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.

- 2. That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the exporter and purchaser, or by anyone on behalf of either of them either by way of discount, rebate, compensation or in any manner whatever other than as fully shown on this invoice, or as follows (v).....

DECLARATION OR ORIGIN

1. That statements in this declaration are made in cognizance of the provisions governing the determination of origin set out in Article 14 and 16 of, and Schedule II to, the Annex to the Treaty establishing the Caribbean Community.
2. That each article comprised in the said goods has been produced within the Common Market in accordance with the origin criterion specified for that article on the invoice. In the column headed "Origin Criterion" –
 - (a) "CM" means that the article has been wholly produced within the Common Market.
 - (b) A tariff heading number preceded by the letter "X" means that the article has been produced using materials imported from outside the Common Market or of undetermined origin in such a manner that the article falls to be classified in a tariff heading different from that in which any of those materials is classified, in accordance with the provisions of Article 14 of the Annex to the Treaty establishing the Caribbean Community.
 - (c) A tariff heading number preceded by the letter "L" means that the article has been produced in accordance with the conditions specified for that article in the List referred to in Article 14 of the Annex to the Treaty establishing the Caribbean Community and set out in Schedule II thereto. Where the condition to be satisfied is a percentage value-added condition the value of materials imported from outside the Common Market or of undetermined origin which have been used in the production of that article expressed as a percentage of the export price of the article is inserted in brackets immediately following the tariff heading number.
3. No draw-back, temporary duty-free admission or arrangement with equivalent effect (except such as, under the provisions of the Annex to the Treaty establishing the Caribbean Community, do not affect eligibility for Common Market tariff treatment) has been or will be claimed or made use of in relation to the goods in connection with their exportation from the country of last production.

Signature.....

NOTES:-

- (i) Here insert name and status.
- (ii) Here insert name of firm or company.
- (iii) Here insert name of city or country.

(iv) These words should be omitted where the supplier and grower himself signs Certificate.

(v) Here insert particulars of any special arrangement.

PERSONS WHO FURNISH OR CAUSE TO BE FURNISHED UNTRUE DECLARATIONS RENDER THEMSELVES LIABLE TO PENALTIES.

FORM No. 1

CARIBBEAN COMMON MARKET

INVOICE, CERTIFICATE OR VALUE AND DECLARATION OF ORIGIN

To be used only when the exporter is also the producer of the goods

Exporter's Reference No.....

Place and date.....19.....

INVOICE of.....supplied

by.....of.....

to.....of.....

to be shipped per.....

Order No..... Country from which consigned

Origin Criterion	Country of Origin	Marks and Numbers of Packages	Quantity and Description of Goods	Selling price to Purchaser	
				Amount	
				\$	c.

(Forms) Regulations

I, (i).....of (ii).....
of (iii).....supplier and producer of the goods
described in this invoice amounting to.....hereby
declare that I (iv) have the authority to make and sign this certificate and
declaration on behalf of the said supplier and producer, and that I have the
means of knowing and do hereby certify as follows:

SUBSIDIARY LEGISLATION

**CARIBBEAN FREE TRADE ASSOCIATION
(ORIGIN OF GOODS) REGULATIONS**

ARRANGEMENT OF REGULATIONS

REGULATION

PART I

**EAST CARIBBEAN COMMON MARKET
RULES OF ORIGIN**

1. Short title.
2. Interpretation.
3. Application.
4. Goods to be treated as grown, produced or manufactured within Agreement Area.
5. Materials: Determination of origin.
6. Materials: Determination of value.
7. Mixtures.
8. Consignment.
9. Natural produce of the sea.
10. Proof of importers' statements.

PART II

**CARIBBEAN COMMON MARKET
RULES OF ORIGIN**

11. Application.
12. Goods to be treated as CARICOM Market Area Origin.
13. Treatment of goods which undergo a process of repair, renovation or improvement within the CARICOM Market Area.
14. Materials: Determination of origin.
15. Packing.
16. Materials: Determination of value.

(Origin of Goods) Regulations

REGULATION

17. Export price of goods: Determination of value.
18. Unit of qualification.
19. Consignment.
20. Natural produce of the sea.
21. Proof of importer's statement.

FIRST SCHEDULE.

SECOND SCHEDULE.

THIRD SCHEDULE.

SUBSIDIARY LEGISLATION

CARIBBEAN FREE TRADE ASSOCIATION
(ORIGIN OF GOODS) REGULATIONS

28/1968.*

made under section 8

[29th August 1978]

Commencement.

PART I

EAST CARIBBEAN COMMON MARKET
RULES OF ORIGIN

1. These Regulations may be cited as the –

Short title.

CARIBBEAN FREE TRADE ASSOCIATION
(ORIGIN OF GOODS) REGULATIONS.

2. (1) In these Regulations “export price” in relation to any goods means the amount equal to the value which would be attributed to these goods if any duty of customs were chargeable thereon by reference to their value, less any amounts by way of costs, charges and expenses incurred by the goods after leaving the place of export in the territory from which they were consigned, which may have been included in the attributed value of such goods.

Interpretation.
[37/1978
52/1991].

(2) In these Regulations, any reference to the production of goods includes a reference to the getting of minerals and the taking of animals (including fish); and any reference to materials, except in regulation 4(3)(a), includes a reference to any products, parts or components used in the production of goods.

(3) (a) “Association Area” or “Area” means any Common Market or Association territory as defined in the Act.

(b) “CARICOM Market Area” means CARICOM Market area.

(c) “Chapter and Tariff Heading” means chapter and heading in the Harmonised Commodity Description and Coding System.

*These Regulations have been amended by 34/1969; 13/1971; 37/1978; 25/1985 and 52/1991.

(d) "Comptroller" means the Comptroller of Customs.

(e) "materials" include raw materials, intermediate products, parts and components used in the process of production, repair, renovation and improvement of the goods.

(f) "The List" means the list to the Third Schedule of Annex to the Treaty of Chaguaramas.

(4) All other words and expressions defined in the Act shall have the same meaning in these Regulations.

Application.

3. These Regulations shall apply for determining the eligibility of goods imported into the State for any Association rate of duty (whether chargeable on the goods as such, or on any article contained in them as part or ingredient) which have been grown, produced or manufactured in, and consigned from a place in, the Agreement Area; and goods shall not be treated for this purpose as grown, produced or manufactured in, and as consigned from a place in, the Area unless the appropriate requirements of these Regulations are fulfilled in relation thereto.

Goods to be treated as grown, produced or manufactured within Agreement Area.

4. (1) Subject to the following provisions of these Regulations, goods shall be treated as grown, produced or manufactured in the Area if –

- (a) they and the materials from which they have been produced or manufactured have been wholly grown, produced or manufactured, as the case may be, in the Area; or
- (b) they have undergone any operation or process of production or manufacture in the Area and the value of materials imported into the Area and used in the production or manufacture of the goods does not exceed fifty per cent of the export price of those goods.

(2) For the purpose of subregulation (1) in ascertaining whether goods have undergone any operation or process of production or manufacture in the Area, no account shall be taken of any of the following:

- (a) packing, wheresoever the materials used in that operation or process have been grown, produced or manufactured;
- (b) splitting up into lots;

- (c) sorting or grading;
- (d) marking;
- (e) putting up into sets.

(3) The requirements set out in subregulation (1)(a) shall be deemed to be fulfilled as respects goods of any of the following descriptions, that is to say –

- (a) minerals extracted from the ground within the Association Area;
- (b) vegetable products harvested within the Association Area;
- (c) live animals born and raised within the Association Area;
- (d) products obtained within the Association Area from live animals;
- (e) products obtained by hunting or fishing conducted within the Association Area;
- (f) marine products taken from the sea by a vessel belonging to a Territory within the Association Area;
- (g) used articles of any description, being such articles collected and last used as articles of that description in the Association Area and in a state fit only for the recovery of materials therefrom;
- (h) scrap or waste resulting from the carrying on in the Association Area of any operation or process of manufacture;
- (i) goods produced or manufactured in the Association Area exclusively from materials as respects which, had they been imported into Dominica in the state in which they were used as such materials, the requirements set out in subregulation (1)(a) would by virtue of the foregoing provisions of this subregulation be deemed to have been fulfilled.

5. (1) In determining for the purposes of regulation 4(1)(a), where any goods were grown, produced or manufactured, any of the following

Materials:
Determination of
origin.

(wheresoever grown, produced or manufactured) used in their production or manufacture shall be deemed to have been grown, produced or manufactured in the Association Area, that is to say –

- (a) energy, fuel, plant, machinery and tools so used in the Association Area, including any materials used in the maintenance of such plant, machinery or tools;
- (b) materials described in the First Schedule used in the Association Area as aforesaid in the state so described;
- (c) materials which for customs duty purposes fall to be treated as one with the goods, being packing materials required for the transport or storage of the goods, other than materials constituting the wrappers or containers in which the goods would ordinarily be sold by retail.

First Schedule.

(2) In determining for the purposes of regulation 4(1)(b), where any goods were grown, produced or manufactured, any of the following materials (whether or not imported into the Association Area or containing any element so imported) used in their production or manufacture shall be deemed not to have been imported into the Association Area and not to contain any element so imported, that is to say –

- (a) energy, fuel, plant, machinery and tools so used in the Association Area, including any materials used in the maintenance of such plant, machinery or tools;
- (b) materials described in the First Schedule used in the Association Area as aforesaid in the state so described;
- (c) materials which for customs duty purposes fall to be treated as one with the goods, being packing materials required for the transport or storage of the goods, other than materials constituting the wrappers or containers in which the goods would ordinarily be sold by retail;
- (d) materials which, had they been imported into Dominica in the state in which they were used in the production or manufacture of those goods, would have fallen to be treated under the provisions of regulation 4(1)(a) as grown, produced or manufactured in the Association Area.

(3) In any case in which there is insufficient information on which to determine whether or not any materials were imported into the

Association Area or contain any element so imported, those materials shall be deemed to have been so imported.

6. (1) Whichever is appropriate of the following provisions of this regulation, shall have effect for determining the value of any materials imported into the Association Area and used in the production or manufacture of any goods.

Materials:
Determination of
value.

(2) Subject to the provisions of subregulation (4), the value of any such materials shall be taken to be the aggregate of the following amounts, that is to say –

- (a) the amount equivalent to the value attributed to those materials, on their last clearance for use in Dominica or for temporary admission therein, by the customs authorities in the Territory in which they were used in the production or manufacture of the goods concerned, less such portion of the cost of any transportation through any other part of the Association Area as may have been taken into account in arriving at the value attributed as aforesaid; and
- (b) in so far as it has not been taken into account in arriving at the value attributed as aforesaid, the amount equivalent to the cost of any insurance and freight on those materials (other than the cost of transport in the Association Area).

(3) Subject to the provisions of subregulation (4), where it cannot be determined in accordance with subregulation (2), the value of any such materials shall be taken to be the amount equivalent to the purchase price paid on the earliest ascertainable sale of those materials in the Territory in the Association Area in which they were used in the production or manufacture of the goods concerned.

(4) Where in determining the value of any materials under this regulation, it appears to the Comptroller –

- (a) on a determination in accordance with subregulation (2), that the value attributed to those materials at the relevant time by any customs authorities was not arrived at by reference to a sale of those materials in the open market between buyer and seller independent of each other; or

- (b) on a determination in accordance with subregulation (3) that the amount taken as the price paid on a purchase of those materials at the relevant time was not paid on such a sale thereof as aforesaid,

for the value so attributed or, as the case may be, the purchase price so taken there shall be substituted the amount which, in the opinion of the Comptroller, would have been paid on a sale of those materials at the relevant time in the open market between buyer and seller independent of each other.

Mixtures.

7. (1) Notwithstanding the provisions of regulation 4, goods of any description shall be treated as not grown, produced or manufactured in the Association Area if, being a mixture to which this regulation applies, any of the constituents admixed, on being separately imported into Dominica, would fall to be treated under this regulation as goods not grown, produced or manufactured in the Association Area.

(2) This regulation applies to any mixture, not being a group, set or assembly of separable articles, resulting from the admixing together of goods of the same description whose characteristics are not essentially different, being a mixture having, as such, characteristics not essentially different from those of each of the constituents.

Consignment.

8. Goods shall be treated as consigned to Dominica from a Territory in the Association Area if they are shown to the satisfaction of the Comptroller to have been consigned direct to Dominica from a place in the Association Area outside Dominica and the application to such consignment of any Association rate of duty shall not be deemed to be contrary to section 3 of the Act, by reason only that such a place is not a port.

Natural produce of the sea.

9. (1) In determining for the purposes of these Regulations where natural produce of the sea, or goods produced or manufactured therefrom at sea, are to be treated as produced or manufactured, anything done by or on board of a ship belonging to a Territory in the Association Area, shall be treated as done in that Territory and any such produce of the sea or goods produced or manufactured therefrom at sea, if brought direct to Dominica are to be deemed to be consigned from that Territory.

(2) For the purposes of this regulation and regulation 4(3)(f), a registered ship shall be deemed to belong to the Territory in which it is registered.

10. Where any question arises whether goods are to be treated as mentioned in regulation 3, the Comptroller may require the importer of the goods to furnish him, in such form as he may require, proof of any statement made to him as to any fact necessary to determine that question, and if such proof is not furnished to his satisfaction, the question may be determined without regard to that statement.

Proof of
importers'
statements.

PART II

[37/1978].

CARIBBEAN COMMON MARKET RULES OF ORIGIN

11. Part II of these Regulations shall apply for determining the eligibility of goods imported into Dominica for any CARICOM Market rate of duty by reason of their having been grown, produced or manufactured in any of the CARICOM Market States; and goods shall not be treated as so grown, produced or manufactured and consigned unless the Comptroller is satisfied that the appropriate requirements of the Regulations are fulfilled in relation thereto.

Application.
[52/1991].

12. (1) Subject to the following provisions of this Part of the Regulations, goods shall be treated as being of CARICOM Market Area Origin, if –

Goods to be
treated as
CARICOM
Market Area
Origin.
[52/1991].

(a) they have been produced within the CARICOM Market Area; or

(b) they have been produced within the CARICOM Market Area wholly or partly from materials imported from outside the CARICOM Market Area or of undetermined origin by a process which effects a substantial transformation characterised –

(i) by the goods being classified in a Tariff Heading different from that in which any of those materials are classified; or

(ii) in the case of goods listed in Part A of the Third Schedule, only by satisfying the conditions therefor specified in that Part.

Third Schedule.

(2) In the case of goods specified in Part B of the Third Schedule the conditions to be complied with shall be as set out in that Part of the Third Schedule with effect from the dates appearing against

Third Schedule.

the respective goods in lieu of the conditions applicable prior to those dates in respect of each of those goods.

(3) The goods envisaged by subregulation (1) as satisfying the requirements set out in paragraph (a) thereof shall be deemed to include the following:

- (a) mineral products extracted from the ground within the CARICOM Market Area;
- (b) vegetable products harvested within the CARICOM Market Area;
- (c) live animals born and raised within the CARICOM Market Area;
- (d) products obtained within the CARICOM Market Area from live animals;
- (e) products obtained by hunting or fishing conducted within the CARICOM Market Area;
- (f) marine products taken from the sea by a vessel of a CARICOM Market State;
- (g) goods produced within the CARICOM Market Area exclusively from one or both of the following:
 - (i) goods referred to in paragraphs (a) to (f) and (h) and (i) of this subregulation;
 - (ii) goods containing no materials imported from outside the CARICOM Market Area or of undetermined origin, or containing those materials but which would not be regarded as such under regulation 14(3) and shall be taken to include –
- (h) used articles fit only for the recovery of materials provided they have been collected from users within the CARICOM Market Area;
- (i) scrap and waste resulting from manufacturing operations within the CARICOM Market Area.

(4) Goods other than those to which subregulation (3) applies shall not be treated as being of CARICOM Market Area origin if they are produced by any operation or process which consists only of one or more of the following, whether or not there is a change of Tariff Heading:

- (a) operations to ensure the preservation of goods during transport and storage (ventilation spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solution, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting, or screening, sorting, grading, classifying, matching (including the making up of sets of articles), washing, painting and cutting up resulting in the mere reduction in size;
- (c) (i) change of packing;
(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards and other simple packing operations;
- (d) affixing marks, labels or other like distinguishing signs on goods or their packing;
- (e) simple mixing of materials imported from outside the CARICOM Market Area or of undetermined origin if the characteristics of the goods as a whole are not essentially different from the characteristics of the materials which have been mixed;
- (f) operations which consist solely of welding, soldering, fastening, riveting, bolting and like operations, or otherwise putting together of all finished parts or components to constitute a finished product.

(5) For the purpose of subregulation (4)(f), the expression “finished parts or components” refers to those articles which are imported into the Common Market in a form or condition which does not require any further fabrication, change in shape or form, resulting in a change in identity or use or the application of permanent protective/ decorative coating, for the purposes of incorporation in the finished product.

(6) Subregulations (4)(f) and (5) shall take effect one year after the entry into force of the amendment of this Schedule, pursuant to the decision of the Council at its Special Meeting in July, 1990.

Treatment of goods which undergo a process of repair, renovation or improvement within the CARICOM Market Area. [52/1991].

13. (1) Goods which undergo a process of repair, renovation or improvement within the CARICOM Market Area, having been consigned for that purpose from Dominica to a consignee in any CARICOM State shall, on their return to Dominica, be treated for the purpose of re-importation only, in like manner as goods which are of CARICOM Market Area origin, provided that the goods are re-consigned directly to Dominica and the value of the materials imported from outside the CARICOM Market Area or of undetermined origin which have been used in the process of repair, renovation or improvement does not exceed –

- (a) in the case where the goods have undergone the process of repair, renovation or improvement in a More Developed Country, sixty-five per centum of the cost of repair, renovation or improvement;
- (b) in the case where the goods have undergone the process of repair, renovation or improvement in a Less Developed Country, eighty per centum of the cost of repair, renovation or improvement.

(2) For the purpose of subregulation (1) goods shall be treated as having undergone a process of repair, renovation or improvement if the performance of such process within the CARICOM Market Area does not result in the change of the form or character of the goods.

(3) The cost of repair, renovation or improvement shall refer to the cost of all materials which have been used in addition to the cost involved in effecting the repair, renovation or improvement less any freight, other transport charges, insurance and other shipping costs.

Materials: Determination of origin. [52/1991].

14. (1) In determining for the purposes of regulation 12 hereof the origin of goods, energy, fuel, plant, machinery and tools used in the production, repair, renovation or improvement of these goods within the CARICOM Market Area and materials used in the maintenance of such plant, machinery and tools shall be regarded as wholly produced within the CARICOM Market Area.

(2) Wherever in regulation 12(1) goods are required to be wholly produced, the use of small quantities of preservatives, vitamins, colouring and similar materials imported from outside the CARICOM Market Area or of undetermined origin shall not affect their eligibility for CARICOM Market Area treatment as wholly produced.

(3) Where materials containing any element imported from outside the CARICOM Market Area meet the conditions specified in regulation 12 hereof, those materials shall be regarded as containing no such element.

15. (1) Where for the purposes of assessing duties, goods are treated separately from their packing, the origin of such packing may also be determined separately.

Packing.
[52/1991].

(2) Where subregulation (1) is not applied, packing of any sort shall be construed as forming a whole with the goods for the purpose only of the application of the percentage value added conditions. No part of any packing required for the transport or storage of goods shall be considered as having been imported from outside the CARICOM Market Area when determining the origin of the goods as a whole.

16. The value of any materials imported into the CARICOM Market Area and used in the production or of any goods shall be the customs value determined in accordance with section 62 of the Customs (Control and Management) Act less the amount of any transport cost incurred in transit through other Member States.

Materials:
Determination of
value.
Ch. 69:01.
[52/1991].

17. The export price of any goods produced or manufactured in and exported from a Member State shall be the value accepted for the purpose by the Customs Authority in the exporting Member State, but shall not include any transport and insurance costs incurred after the exportation of the goods.

Export price of
goods:
Determination of
value.
[52/1991].

18. (1) In determining for the purpose of regulation 12 hereof, whether goods are eligible for CARICOM Market Area treatment, each article in a consignment shall be considered separately.

Unit of
qualification.
[52/1991].

(2) For the purpose of subregulation (1) –

(a) where the Harmonised Commodity Description and Coding System specifies that a group, set or assembly of articles is to be classified within a single heading, such a group, set or assembly shall be treated as one article;

(b) tools, parts and accessories which are imported with an article, and the price of which is included in that of the article or for which no separate charge is made, shall be

considered as forming a whole with the article provided that they constitute the standard equipment customarily included or a sale of articles of that kind.

(3) Notwithstanding the provisions of subregulation (2), goods shall be treated as a single article provided they are so treated for purposes of assessing customs duties.

(4) Where an unassembled or disassembled article is imported in more than one consignment because it is not feasible for transport or production reasons to import it on a single consignment such article, if the importer so requests, shall be treated as one article.

Consignment.
[52/1991].

19. Goods shall be treated as consigned to Dominica from a territory in the CARICOM Market Area if they are shown to the satisfaction of the Comptroller to have been consigned direct to Dominica from such a territory in the CARICOM Market Area outside Dominica.

Natural produce
of the sea.
[52/1991].

20. (1) In determining for the purposes of these Regulations where natural produce of the sea, or goods produced therefrom are to be treated as produced, anything done by or on board a vessel belonging to a CARICOM Market State shall be treated as done in that State, and any such produce of the sea or goods produced therefrom at sea, if brought direct to Dominica are to be deemed to be consigned from that State.

(2) For the purpose of this regulation and regulation 12(3), a vessel shall be treated as a vessel of CARICOM Market State only if –

- (a) it is registered in a CARICOM Market State;
- (b) it carries a complement (inclusive of the Master thereof) of which not less than three-fourths are nationals of CARICOM Market States; and
- (c) it is majority owned and operated by –
 - (i) nationals of CARICOM Market States; or
 - (ii) a Government of a CARICOM Market State; or
 - (iii) a Statutory Corporation of a CARICOM Market State.

Proof of
importer's
statement.
[52/1991].

21. Where any question arises whether goods are to be treated as mentioned in regulation 11 hereof, the Comptroller may require the importer of the goods to furnish him in such form as he may require,

proof of any statement made to him as to any fact necessary to determine that question, and if such proof is not furnished to his satisfaction, the question may be determined without regard to that statement.

FIRST SCHEDULE

BASIC MATERIALS LIST

(Regulation
5(1)(b)).
[34/1969
13/1971].

NOTE: The materials in this list are described by reference to the Commodity Indices for the Standard International Trade Classification preliminary issue, published by the Statistical Office of the United Nations.

041-01	Wheat and spelt (including muslin), unmilled
043-01	Barley, unmilled
045-01	Rye, unmilled
045-02	Oats, unmilled
045-09	Cereals, unmilled (except rice and corn)
046-01	Semolina
048-02	Malt
051-04	Apples
051-05	Grapes
054-01	Potatoes (not including sweet potatoes)
054-03.02	Hop Cones fresh or dried
061-09	Lactose, glucose, maltose, caramel
072-01	Cocoa beans (except flavoured cocoa)
075-01	Pepper (except sweet pepper, unground) and pimento whether unground, ground or otherwise prepared
075-02	Spices, other than ginger, cinnamon, nutmeg and mace
221-05	Linseed
231-02	Synthetic rubbers and rubber substitutes
244-01	Cork, raw and waste (including natural cork in blocks and sheets)
261	Silk
262	Wool and other animal hair
264	Jute, including jute cuttings and waste
265	Vegetable fibres except cotton, jute and coir fibre

Caribbean Free Trade Association
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272-06	Sulphur
272-16	Natural graphite
Ex.272-19	Talc
284	Non-ferrous metal scrap
Ex.291-09.04	Sponges, fish eggs (not for food) bristles, hair and their waste
291-09.02	Bristles
291-09.03	Hair
292-02	Natural gums, resins, balsam and lacs
292-09	Kapok
Ex.312-01	Crude petroleum
Ex.313-05	Petroleum Jelly
Ex.314-02	FluoroChlorohydrocarbon
411-01	Oils from fish and marine animals
411-02	Animal oils, fats and greases (excluding lard)
412-01	Linseed oil
412-11	Castor oil
413-02	Hydrogenated oils and fats
413-04	Waxes of animal of vegetable origin
Ex.511-09.12	Calcium carbide Sodium pyrophosphate and white lead
531-01	Coal tar, dyestuffs and natural indigo
532-01	Dyeing extracts
532-02	Tanning extracts
532-03	Synthetic tanning materials
551-01	Essential vegetable oils (except lime, bay, pimento, nutmeg and orange oils)
599-01	Synthetic plastic materials in blocks, sheets, rods, tubes, powder and other primary forms
599-04	Casein, albumen, gelatin, glue
611	Leather with the exception of sole leather
641-02	Printing and writing paper in rolls and sheets other than newsprint
641-03	Common packing and wrapping paper
641-04	Paperboard (Cardboard) including corrugated cardboard but not including building board
641-06	Paper and paperboard, bituminised or asphalted, including reinforced and coated with graphite in imitation of slate
641-07	Paper and paperboard, coated, impregnated, vulcanised, etc., other than bituminised or asphalted
Ex.641-19	Tissue paper, cellulose wadding

651	Textile yarn and thread
652	Cotton fabrics excluding terry towelling (pile) fabrics
653	Textile fabrics, other than cotton fabrics
Ex.655-06	Twine of cotton, twine of hemp
671-01	Silver, unworked and partly worked
671-02	Platinum and other metal of platinum group, unworked and partly worked
672-03	Pearls unworked
681-01	Pig iron and sponge iron (including iron and steel powder)
681-02	Ferro-alloys
681-03	Ingots, blooms, slabs, billets, sheet bars, and tinplate bars of iron and steel and equivalent primary forms
681-04	Iron and steel bars
681-05	Universals, plates and sheets of iron and steel, uncoated
681-06	Hoop and strip of iron and steel (including tube strip and steel strip for springs) coated or not
681-07	Plates and sheets, coated
681-13	Steel tubes and fittings, welded or drawn
681-14	Pipes and fittings, cast whether gray iron or malleable iron
682-01	Copper and alloys not refined and refined, unwrought
682-02	Copper and alloys of copper, worked (bars, rods, plates, sheets, wire, pipes, tubes, castings and forgings)
683-01	Nickel and nickel alloys unwrought
683-02	Nickel and nickel alloys, worked (bars, rods, plates, sheets, wire, pipes, tubes, castings and forgings)
684-01	Aluminium and aluminium alloys unwrought
684-02	Aluminium and aluminium alloys, worked (bars, rods, plates, sheets, wire, pipes, tubes, castings and forgings)
685-01	Lead and lead alloys unwrought
685-02	Lead and lead alloys, worked (bars, rods, plates, sheets, wire, pipes, tubes, castings and forgings)
689-01	Non-ferrous base metals employed in metallurgy and their alloys, n.e.s., unwrought
689-02	Non-ferrous base metals employed in metallurgy and their alloys, n.e.s., worked (bars, rods, sheets, wire, pipes, tubes, castings and forgings)
Ex.699-05	Expanded metal of iron and steel
Ex.699-06	Expanded metal of aluminium, copper, and other non-ferrous base metals
899-05	Buttons and studs of all materials, except those of precious metals and precious stones

SECOND SCHEDULE[37/1978
52/1991].

For the purpose of Part II of these Regulations, Common Market States shall be divided into groups A and B.

GROUP A THE MORE DEVELOPED COUNTRIES

BARBADOS
GUYANA
JAMAICA
TRINIDAD AND TOBAGO

GROUP B THE LESS DEVELOPED COUNTRIES

ANTIGUA AND BARBUDA
BELIZE
DOMINICA
GRENADA
MONTSERRAT
ST. KITTS AND NEVIS
ST. LUCIA
ST. VINCENT AND THE GRENADINES

[25/1985
52/1991].**THIRD SCHEDULE**

**LIST OF CONDITIONS TO BE COMPLIED WITH AS PROVIDED UNDER
ARTICLE 14 OF THE ANNEX TO THE TREATY AND THE RULES
REGARDING COMMON MARKET ORIGIN**

This Schedule consists of –

(a) the List comprising –

Part A – goods referred to in subparagraph (b)(ii) of paragraph 1 of Article 14 of the Annex to the Treaty;

Part B – goods referred to in paragraph 2 of Article 14 of the Annex to the Treaty;

(b) the Rules regarding Common Market origin.

(a) THE LIST

The application of the List is governed by the following general notes:

Application of
the List.

- (i) In this List, where a tariff heading number is preceded by the word "ex", only those products of that heading specified in the column headed "Product" are referred to. Descriptions of finished products and of materials are to be interpreted according to the relative Section and Chapter Notes of the Harmonised Commodity Description and Coding System (HS) and the General Rules for the Interpretation of the Harmonised System.
- (ii) Four figure references of the type "04.02", "17.04", etc., are references to the headings of the Harmonised Commodity Description and Coding System (HS).
- (iii) Where the condition to be complied with for any product does not prescribe the use of regional materials, it shall always be understood that materials imported from outside the Common Market or of undetermined origin may be used. If such materials are used in a more advanced state of processing than that specified in the List, the finished product shall be ineligible for Common Market treatment.

**Part A*

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
Chap. 2	Meat and edible meat offals	Wholly produced	Wholly produced
Chap. 3	Fish, crustaceans and molluscs	Wholly produced	Wholly produced
04.02	Milk and cream, preserved, concentrated or sweetened	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 70% of the export price of the finished product

* This Part (Part A) has been repealed and replaced by S.R.O. 12 of 1994.

(Origin of Goods) Regulations

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
04.03	Butter	Produced from regional materials of 04.01	Produced from regional materials of 04.01
04.04	Cheese and curd	Produced from regional materials of 04.01	Produced from regional materials of 04.01
05.02	Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristle and hair	Wholly produced	Wholly produced
05.03	Horse hair and horsehair waste, whether or not put up on a layer or between two layers of other material	Wholly produced	Wholly produced
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof	Wholly produced	Wholly produced
05.05	Fish waste	Wholly produced	Wholly produced
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	Wholly produced	Wholly produced
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	Wholly produced	Wholly produced

(Origin of Goods) Regulations

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
05.09	Ivory, tortoise-shell, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products	Wholly produced	Wholly produced
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	Wholly produced	Wholly produced
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption	Wholly produced	Wholly produced
07.02	Vegetables (whether or not cooked), preserved by freezing	Wholly produced	Wholly produced
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not especially prepared for immediate consumption	Wholly produced	Wholly produced

(Origin of Goods) Regulations

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
07.04	Dried dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	Wholly produced	Wholly produced
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split	Wholly produced	Wholly produced
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	Wholly produced	Wholly produced
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	Wholly produced	Wholly produced
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05	Wholly produced	Wholly produced
08.13	Peel of melon and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions	Wholly produced	Wholly produced
Ex 09.10	Mixed spices	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
Ex 11.01	Cereal flours, except wheat flour	Wholly produced	Wholly produced

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled but not further prepared,) except rice falling within heading No. 10.06	Wholly produced	Wholly produced
11.04	Flour of the dried leguminous vegetables falling within heading No. 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No. 07.06	Wholly produced	Wholly produced
11.05	Flour, meal and flakes of potato	Wholly produced	Wholly produced
11.07	Malt, roasted or not	Wholly produced	Wholly produced
11.08	Starches; inulin	Wholly produced	Wholly produced
11.09	wheat gluten, whether or not dried	Wholly produced	Wholly produced
12.01	Oil seeds and oleaginous fruit, whole or broken	Wholly produced	Wholly produced
Ex 12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour), except flour and meal of soya bean	Wholly produced	Wholly produced
Ex 12.08	Fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading	Wholly produced	Wholly produced

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	Wholly produced	Wholly produced
12.10	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	Wholly produced	Wholly produced
Chap.13	Lacs; gums, resins and other vegetables saps and extracts	Wholly produced	Wholly produced
Chap.14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Wholly produced	Wholly produced
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted	Produced from regional materials of 02.05	Produced from regional materials of 02.05
15.02	Fats of bovine cattle, sheep, or goats, unrendered; rendered or solvent - extracted fats (including "premier jus") obtained from those unrendered fats	Produced from regional materials of 01.02 or 01.04	Produced from regional materials of 01.02 or 01.04
Ex 15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified, except soya bean oil	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12
15.10	Fatty acids; acid oils from refining; fatty alcohols	Produced from regional materials of Chapter 15	Produced from regional materials of Chapter 15
Ex 16.02	Ham	Produced from regional materials of 02.01	Produced from regional materials of 02.01

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
Ex 17.01	Beet sugar and cane sugar, in solid form, except flavoured and coloured beet sugar and cane sugar	Wholly produced	Wholly produced
Ex 17.03	Molasses except flavoured and coloured	Wholly produced	Wholly produced
17.04	Sugar confectionery, not containing cocoa	Produced from regional materials of 17.01	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product and subject to the provisions of the Appendix to this Schedule
18.01	Cocoa beans, whole or broken, raw or roasted	Wholly produced	Wholly produced
18.02	Cocoa shells, husks, skins and waste	Wholly produced	Wholly produced
18.03	Cocoa paste (in bulk or in block), whether or not defatted	Wholly produced	Wholly produced
18.04	Cocoa butter (fat or oil)	Wholly produced	Wholly produced
18.06	Chocolate and other food preparations containing cocoa	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

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<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
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	Produced from regional materials of Chapters 7 and 8	Produced from regional materials of Chapters 7 and 8
20.03	Fruit preserved by freezing, containing added sugar	Produced from regional materials of Chapter 8 and 17.01	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product and subject to the provisions of the Appendix to this Schedule
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallised)	Produced from regional materials of Chapter 8 and 17.01	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product and subject to the provisions of the Appendix to this Schedule
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar	Produced from regional materials of Chapter 8 and 17.01	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product and subject to the provisions of the Appendix to this Schedule

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Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
Ex 20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit, except peanuts and cashew nuts	Produced from regional materials of Chapter 8, 12.01 and 17.01	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product and subject to the provisions of the Appendix to this Schedule
Ex 20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit, except pineapple-based juices	Produced from regional materials of Chapters 7 and 8 and 17.01	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product and subject to the provisions of the Appendix to this Schedule
Ex 20.07	Pineapple-based juices	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product
Ex 21.05	Soups and broths	Production in which the value of extra-regional materials used does not exceed 35% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 35% of the export price of the finished product
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80 degrees or higher, denatured spirits (including ethyl alcohol and neutral spirits) of any strength	Produced from materials not included in 22.08 or 22.09	Produced from materials not included in 22.08 or 22.09

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<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
Ex 22.09	Spirits	Produced from materials not included in 22.08 or 22.09	Produced from materials not included in 22.08 or 22.09
Ex 22.09	Liqueurs and other spirituous beverages	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
Ex 25.01	Refined salt	Produced from rock salt or sea salt	Produced from rock salt or sea salt
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing	Produced by sawing	Produced by sawing
Ex 27.10	Lubricating Oils	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
28.12	Boric oxide and boric acid	Produced by chemical transformation	Produced by chemical transformation
Ex 28.13	Other inorganic acids and oxygen compounds of non-metals, excluding water and sulphur dioxide	Produced by chemical transformation	Produced by chemical transformation
28.14	Halides, oxyhalides and other halogen compounds of non-metals	Produced by chemical transformation	Produced by chemical transformation

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
28.15	Sulphides of non-metals; phosphorus trisulphide	Produced by chemical transformation	Produced by chemical transformation
28.20	Aluminium oxide and hydroxide; artificial corundum	Produced by chemical transformation	Produced by chemical transformation
Ex 28.30	Bromides and oxybromides; iodides and oxyiodides	Produced by chemical transformation	Produced by chemical transformation
Ex 28.31	Hypobromites	Produced by chemical transformation	Produced by chemical transformation
28.32	Chlorates and perchlorates; bromates and perbromates; iodates and periodates	Produced by chemical transformation	Produced by chemical transformation
28.35	Sulphides and polysulphides	Produced by chemical transformation	Produced by chemical transformation
28.37	Sulphites and thiosulphates	Produced by chemical transformation	Produced by chemical transformation
Ex 28.38	Persulphates	Produced by chemical transformation	Produced by chemical transformation
28.39	Nitrites and nitrates	Produced by chemical transformation	Produced by chemical transformation
28.40	Phosphites, hypophosphites and phosphates	Produced by chemical transformation	Produced by chemical transformation
28.42	Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbonate	Produced by chemical transformation	Produced by chemical transformation
28.43	Cyanides and complex cyanides	Produced by chemical transformation	Produced by chemical transformation
28.45	Silicates; commercial sodium and potassium silicates	Produced by chemical transformation	Produced by chemical transformation
28.46	Borates and perborates	Produced by chemical transformation	Produced by chemical transformation
28.47	Salts of metallic acids (for example, chromates, permanganates, stanates.)	Produced by chemical transformation	Produced by chemical transformation

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Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
28.48	Other salts and peroxy salts of inorganic acids, but not including azides	Produced by chemical transformation	Produced by chemical transformation
28.49	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tennates and similar compounds whether or not chemically defined	Produced from materials not included in 28.49 or by chemical transformation from materials of 28.49	Produced from materials not included in 28.49 or by chemical transformation from materials of 28.49
28.57	Hydrides, nitrides and azides, silicides and borides	Produced by chemical transformation	Produced by chemical transformation
Ex 28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams other than amalgams of precious metals	Produced from materials not included in 28.58 or by chemical transformation from materials of 28.58	Produced from materials not included in 28.58 or by chemical transformation from materials of 28.58
29.01	Hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.02	Halogenated derivatives of hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.06	Phenols and phenol-alcohols	Produced by chemical transformation	Produced by chemical transformation

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Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcoholphenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.09	Epoxydes, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.10	Acetals and hemiacetals and single or complex oxygen function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.11	Aldehydes, aldehydealcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde	Produced by chemical transformation	Produced by chemical transformation
29.14	Monocarboxylic acids and their anhydrides, halides peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
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 their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.19	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.21	Other esters or mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.24	Quaternary ammonium salts and hydroxides; lecithins and other phospho-aminolipins	Produced by chemical transformation	Produced by chemical transformation
29.26	Carboximide-function compounds (including orthobenzoic sulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylene-trinitramine)	Produced by chemical transformation	Produced by chemical transformation

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<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
29.27	Nitrile-function compounds	Produced by chemical transformation	Produced by chemical transformation
29.28	Diazo, -azo- and azoxy-compounds	Produced by chemical transformation	Produced by chemical transformation
29.29	Organic derivatives of hydrazine or of hydroxylamine	Produced by chemical transformation	Produced by chemical transformation
29.31	Organo-sulphur compounds	Produced by chemical transformation	Produced by chemical transformation
29.34	Other organo-inorganic compounds	Produced by chemical transformation	Produced by chemical transformation
29.35	Heterocyclic compounds; nucleic acids	Produced by chemical transformation	Produced by chemical transformation
29.36	Sulphonamides	Produced by chemical transformation	Produced by chemical transformation
29.37	Sultones and sultams	Produced by chemical transformation	Produced by chemical transformation
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	Produced by chemical transformation	Produced by chemical transformation
29.39	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones	Produced by chemical transformation	Produced by chemical transformation
29.41	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	Produced by chemical transformation	Produced by chemical transformation

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<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	Produced by chemical transformation	Produced by chemical transformation
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42	Produced by chemical transformation	Produced by chemical transformation
29.44	Antibiotics	Produced by chemical transformation	Produced by chemical transformation
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products	Produced from seed for microbial cultures or from similar products of 30.02 or produced from materials not included in 30.02	Produced from seed for microbial cultures or from similar products of 30.02 or produced from materials not included in 30.02
Ex 33.06	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	Produced from materials not included in 33.01 or 33.06	Produced from materials not included in 33.01 or 33.06
Ex 33.06	Personal (body) deodorants	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
Ex 35.01	Casein derivatives and casein glues	Produced from casein of 35.01 or from materials not included in 35.01	Produced from casein of 35.01 or from materials not included in 35.01
Ex 35.02	Albuminates and albumin derivatives	Produced from albumin of 35.02 or from materials not included in 35.02	Produced from albumin of 35.02 or from materials not included in 35.02

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Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
Ex 35.03	Gelatin derivatives	Produced from gelatin of 35.03 or from materials not included in 35.03	Produced from gelatin of 35.03 or from materials not included in 35.03
Ex 35.05	Dextrin glues and starch glue	Produced from dextrin or starch of 35.05 or from materials not included in 35.05	Produced from dextrin or starch of 35.05 or from materials not included in 35.05
37.01	Photographic plates and film in the flat, sensitised unexposed, of any material other than paper, paperboard or cloth	Produced from materials not included in 37.02	Produced from materials not included in 37.02
37.02	Film in rolls, sensitised unexposed, perforated or not	Produced from materials not included in 37.01	Produced from materials not included in 37.01
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)	Produced from spirits of turpentine or other terpenic solvents of 38.07 or from materials not included in 38.07	Produced from spirits of turpentine or other terpenic solvents of 38.07 or from materials not included in 38.07
Ex 38.08	Derivatives of rosin and resin acids	Produced by chemical transformation or emulsification	Produced by chemical transformation or emulsification
Ex 38.08	Rosin spirit and rosin oils	Produced from rosin or rosin acids of 38.08 or from materials not included in 38.08	Produced from rosin or rosin acids of 38.08 or from materials not included in 38.08

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Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
39.01	Condensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallylesters and other unsaturated polyesters, silicones)	Produced by chemical transformation or by one or more of the following processes: (a) Moulding (b) Extrusion (c) Thermo-forming (d) Calendering (e) Laminating in which there is at least 75% permanent bonding	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product and subject to the provisions of the Appendix to this Schedule
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinylchloride, polyvinyl acetate, polyvinylchloroacetate, and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives coumarone-indene resins)	Produced by chemical transformation or by one or more of the following processes: (a) Moulding (b) Extrusion (c) Thermo-forming (d) Calendering (e) Laminating in at least 75% permanent bonding	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product and subject to the provisions of the Appendix to this Schedule
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, celluloid); vulcanised fibre	Produced by chemical transformation or by one or more of the following processes: (a) Moulding (b) Extrusion (c) Thermo-forming (d) Calendering (e) Laminating in which there is at least 75% permanent bonding	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product and subject to the provisions of the Appendix to this Schedule

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Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
39.04	Hardened proteins (for example, hardened casein and hardened gelatin)	Produced by chemical transformation or by one or more of the following processes: (a) Moulding (b) Extrusion (c) Thermo-forming (d) Calendering (e) Laminating in which there is at least 75% permanent bonding	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product and subject to the provisions of the Appendix to this Schedule
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 or natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber)	Produced by chemical transformation or by one or more of the following processes: (a) Moulding (b) Extrusion (c) Thermo-forming (d) Calendering (e) Laminating in which there is at least 75% permanent bonding	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product and subject to the provisions of the Appendix to this Schedule
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn	Produced by chemical transformation or by one or more of the following processes: (a) Moulding (b) Extrusion (c) Thermo-forming (d) Calendering (e) Laminating in which there is at least 75% permanent bonding	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product and subject to the provisions of the Appendix to this Schedule

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Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
39.07	Articles of materials of the kinds described in heading Nos. 39.01 to 39.06	Produced by chemical transformation or by one or more of the following processes: (a) Moulding (b) Extrusion (c) Thermo-forming (d) Calendering (e) Laminating in which there is at least 75% permanent bonding provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product	Production in which the value of any materials imported from outside the common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product and subject to the provisions of the Appendix to this Schedule
Ex 40.06	Articles of unvulcanised natural or synthetic rubber	Produced from unvulcanised natural or synthetic rubber	Produced from unvulcanised natural or synthetic rubber
Ex 40.07	Rubber thread and cord, textile covered	Produced from rubber thread or cord	Produced from rubber thread or cord
Ex 40.11	Tyres and tyre cases, re-treaded or remoulded	Produced by re-treading or re-moulding	Produced by re-treading or remoulding
43.03	Articles of furskin	Produced from materials not included in 43.03 and not being furskins assembled in plates, crosses or similar forms	Produced from materials not included in 43.03 and not being furskins assembled in plates, crosses or similar forms

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<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
Ex 46.02	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles	Produced from regional materials of 14.01	Produced from regional materials of 14.01
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	Produced from regional materials of 14.01	Produced from regional materials of 14.01
Ex 48.07	Paper and paperboard, ruled, lined, squared or otherwise printed, in rolls or sheets	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
Ex 50.09	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
51.03	Yarn of man-made fibres (continuous), put up for retail sale	Produced from materials not included in 51.01 or 51.02	Produced from materials not included in 51.01 or 51.02
Ex 51.04	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
53.10	Yarn of sheep's or lambs' wool, of horse-hair or of other animal hair (fine or coarse), put up for retail sale	Produced from materials not included in 53.06 to 53.09	Produced from materials not included in 53.06 to 53.09

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<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
Ex 53.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
Ex 53.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
54.04	Flax or ramie yarn, put up for retail sale	Produced from materials not included in 54.03	Produced from materials not included in 54.03
Ex 54.05	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
55.06	Cotton yarn put up for retail sale	Produced from materials not included in 55.05	Produced from materials not included in 55.05
Ex 55.07	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
Ex 55.09	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

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<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale	Produced from materials not included in 56.05	Produced from materials not included in 56.05
Ex 56.07	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
Ex 57.10	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
Ex 57.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
Ex 60.06	Articles of knitted or crocheted fabric	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
Ex 61.09	Articles obtained from fabrics of this heading	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
Ex 62.02	Towels of terry toweling and similar terry fabrics, of cotton	Produced from materials of 55.05	Produced from materials of 55.05

(Origin of Goods) Regulations

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Produced from regional uppers and parts of uppers of 64.05	Produced from regional uppers and parts of uppers or regional soles of 64.05
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	Produced from regional uppers and parts of uppers of 64.05	Produced from regional uppers and parts of uppers or regional soles of 64.05
64.03	Footwear with outer soles of wood or cork	Produced from regional uppers and parts of uppers of 64.05	Produced from regional uppers and parts of uppers or regional soles of 64.05
64.04	Footwear with outer soles of other materials	Produced from regional uppers and parts of uppers of 64.05	Produced from regional uppers and parts of uppers or regional soles of 64.05
Ex 70.20	Articles of this heading	Produced from materials of 70.20	Produced from materials of 70.20
Ex 71.02	Precious and semi-precious stones (excluding diamonds), cut or otherwise worked, but not mounted, set or strong	Produced from unworked precious or semi-precious stones of 71.02	Produced from unworked precious or semi-precious stones of 71.02
Ex 71.05	Silver and silver alloys, semi-manufactured	Produced from unwrought materials of 71.05	Produced from unwrought materials of 71.05
Ex 71.07	Gold, including platinum-plated gold, semi-manufactured	Produced from unwrought materials of 71.07	Produced from unwrought materials of 71.07

(Origin of Goods) Regulations

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
Ex 71.12 (Delete after 31.12.80)	Articles of jewellery, of precious metal or rolled precious metal (delete after 31.12.80)	Produced from findings (mounts, clasps, etc.) of 71.12 the value of which does not exceed 25% of the export price of the finished product or from materials not included in 71.12 (Delete after 31.12.80)	Produced from findings (mounts, clasps, etc.) of 71.12 the value of which does not exceed 25% of the export price of the finished product or from materials not included in 71.12 (Delete after 31.12.80)
71.16	Imitation jewellery	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product
Ex 73.13	Galvanised sheets of a thickness less than 3mm	Produced from uncoated materials of 73.13	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product and subject to the provisions of the Appendix to this Schedule
Ex 73.36	Stoves, not electrically operated, of iron or steel	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
Ex 74.18	Articles of a kind commonly used for domestic purposes, of copper	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
Ex 83.15	Welding rods and welding electrodes, or mild steel	Produced from iron or steel wire rods in coils of 73.10 or iron or steel wire in coil of 73.14 and chemicals of Chapters 28 and 29	Produced from iron or steel wire rods in coils of 73.10 or iron or steel wire in coils of 73.14 and chemicals of Chapters 28 and 29

* PART B

Tariff Heading Number	Product	CONDITIONS TO BE COMPLIED WITH			
		MDCs		LDCs	
		Conditions to be complied with	Effective Date	Conditions to be complied with	Effective Date
18.05	Cocoa powder, unsweetened	Wholly produced	1st January 1981	Wholly produced	1st January 1981
18.06	Chocolate and other food preparations containing cocoa	Produced from regional materials of 17.01 and Chapter 18	1st January 1981	Produced from regional materials of 17.01 and Chapter 18	1st January 1981
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	Produced from regional materials of Chapter 7	1st January 1981	Produced from regional materials of Chapter 7	1st January 1981
Ex 20.06	Peanuts and cashew nuts, prepared or preserved	Produced from regional materials of Chapter 8, 12.01 and 17.01	1st January 1981	Produced from regional materials of Chapter 8, 12.01 and 17.01	1st January 1981
Ex 20.07	Pineapple-based juices	Produced from regional materials of Chapters 7 and 8 and 17.01	1st January 1981	Produced from regional materials of Chapters 7 and 8 and 17.01	1st January 1981
Ex 21.05	Soups and broths	Produced from regional materials of Chapters 2, 3 and 7	1st January 1981	Produced from regional materials of Chapters 2, 3 and 7	1st January 1981
Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof	Produced from blocks, lumps, powders, granules, flakes, liquids, pastes, putties and similar bulk forms	1st January 1981	Produced from blocks lumps, powders, granules, flakes, liquids, pastes, putties and similar bulk forms	1st January 1983

L.R.O. 11/1995

* This Part (Part B) has been repealed and replaced by S.R.O. 12 of 1994.

Origin of Goods/Regulations

Tariff Heading Number	Product	CONDITIONS TO BE COMPLIED WITH			
		MDCs		LDCs	
		Conditions to be complied with	Effective Date	Conditions to be complied with	Effective Date
Chapter 44	Wood and articles of wood; wood charcoal	Produced from regional materials of Chapter 44	1st January 1981	Produced from regional materials of Chapter 44	1st January 1981
Ex 48.15	Toilet tissue, hand towels, paper napkins and facial tissue	Produced from materials of 47.01 and 47.02	1st January 1981	Produced from materials of 47.01 and 47.02	1st January 1983
Ex 62.02	Bed linen, not exceeding 54 inches in width, of cotton	Produced from materials of 55.05	1st January 1981	Produced from materials of 55.05	1st January 1981
62.02	Bed linen exceeding 54 inches in width, table linen, toilet and kitchen linen (excluding towels of terry towelling and similar terry fabrics, of cotton); curtains and other furnishing articles	Produced from regional materials of 51.04, 53.11, 53.12, 54.05, 55.07, 55.08, 55.09, 56.07 or 57.11	1st January 1981	Produced from regional materials of 51.04, 53.11, 53.12, 54.05, 55.07, 55.08, 55.09, 56.07 or 57.11	1st January 1983
Ex 73.13	Galvanised sheets of thickness less than 3mm	Produced from un-coated materials of 73.13	1st January 1979	Produced from uncoated materials of 73.13	1st January 1983

(Origin of Goods) Regulations

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); superheated water boilers	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.05	Steam or other vapour power units, whether or not incorporating boilers	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.06	Internal combustion piston engines	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.07	Hydraulic engines and motors (including water wheels and water turbines)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
84.08	Other engines and motors	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.09	Mechanically propelled road rollers	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash discharger and similar appliances	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
84.14	Industrial and laboratory furnaces and ovens, non-electric	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.15	Refrigerators and refrigerating equipment (electrical and other)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.20	Weighing machinery (excluding balances of a sensitivity of 5cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
84.25	Harvesting and threshing machinery; straw and fodder presses; hay and 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)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.26	Dairy machinery (including milking machines)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.27	Presses, crushers and other machinery, of a kind used in wine making, cider-making, fruit juice preparation or the like	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.32	Book-binding machinery, including book-sewing machines	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
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)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.35	Other printing machinery; machines for uses ancillary to printing	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.38	Auxiliary machines 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)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</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 overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machines needles	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.44	Rolling mills and rolls therefor	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.46	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass on the cold, other than machines falling within heading No. 84.49	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

*Caribbean Free Trade Association
(Origin of Goods) Regulations*

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</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 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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; chequewriting machines	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
84.53	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.58	Automatic vending machines (for example, stamps, cigarette, chocolate and foods machines), not being games of skill or chance	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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 couplings; electro-magnetic brakes; electro-magnetic lifting heads	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
85.03	Primary cells and primary batteries	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
85.04	Electric accumulators	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
85.05	Tools for working in the hand, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
85.06	Electro-mechanical domestic appliances, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
85.07	Shavers and hair clip- pers, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
85.08	Electrical starting and ignition equipment of 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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
85.09	Electrical lighting and signalling equipment and electrical wind-screen wipers, defrosters and demisters, for cycles or motor vehicles	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric or laser-operated welding, brazing, soldering or cutting machines and apparatus	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</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; electrothermic domestic appliances; electric heating resistors, other than those of carbon	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
85.13	Electric line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
85.14	Microphones and stands therefor; loud-speakers; audio-frequency electric amplifiers	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
85.19 (Delete after 31.12.80)	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, lighting arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels (Delete after 31.12.80)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
86.03	Other rail locomotives; tenders	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
86.06	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
86.07	Railway and tramway goods vans, goods wagons and trucks	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
87.07	Work trucks, mechanically propelled, of the types used in factories, warehouse, 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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
87.10	Cycles (including delivery tri-cycles), not motorised	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
87.11	Invalid carriages, whether or not motorised or otherwise mechanically propelled	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
87.13	Baby carriages and parts thereof	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
88.01	Balloons and airships	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
88.02	Flying machines, gliders and kites; rotochutes	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
88.03	Parts of goods falling in heading No. 88.01 or 88.02	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
89.02	Vessels specially designed for towing (tugs) or pushing other vessels	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
89.05	Floating structures other than vessels (for example, cofferdams, landing stages, buoys and beacons)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
90.02	Lenses, prisms, mirrors and other optical elements, of any materials, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
90.05	Refracting telescopes (monocular and binocular), prismatic or not	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radioastronomy	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
ex 90.07	Photographic cameras; photographic flashlight apparatus	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
90.11	Microscopes and dif- fraction apparatus, elec- tron and proton	Production in which the value of extra-re- gional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
90.12	Compound optical mi- croscopes, whether or not provided with means for photographing or projecting the image	Production in which the value of extra-re- gional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
90.13	Optical appliances and instruments (but not in- cluding lighting appli- ances other than search- lights or spotlights), not falling within any other heading of this Chapter; lasers, other than laser diodes	Production in which the value of extra-re- gional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
90.14	Surveying (including photogrammetrical sur- veying), hydrographic, navigational, meteoro- logical, hydrological and geophysical instru- ments; compasses; rangefinders	Production in which the value of extra-re- gional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
90.15	Balances of a sensitivity of 5cg or better, with or without their weights	Production in which the value of extra-re- gional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, woods, textiles, paper or plastics)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
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, thermo-stats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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 exposure meters), calorimeters); microtomes	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
90.26	Gas, liquid and electric- ity supply or production meters; calibrating me- ters therefor	Production in which the value of extra-regional ma- terials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (in- cluding magnetic speed indicators) and tachom- eters (other than articles falling within heading No. 90.14); strobo- scopes	Production in which the value of extra- regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
90.28	Electrical measuring, checking, analysing or automatically control- ling instruments and ap- paratus	Production in which the value of extra- regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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	Production in which the value of extra- regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
91.01	Pocket-watches, wrist- watches and other watches, including stop- watches	Production in which the value of extra- regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
91.04	Other clocks	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
91.06	Time switches with clocks or watch movement (including secondary movement) or with synchronous motor	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Conditions to be complied with</i>	
		<i>MDCs</i>	<i>LDCs</i>
91.07	Watch movements (including stop-watch movements), assembled	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
91.08	Clock movements, assembled	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
ex 92.12	Sound of similar recordings except gramophone records; matrices 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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
93.02	Revolvers and pistols, being firearms	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

(Origin of Goods) Regulations

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
93.03	Artillery weapons, machine-guns, submachine-guns, and other military firearms and projectors (other than revolvers and pistols)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
93.04	Other firearms, including very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
Ex 98.02	Slide fasteners	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
Ex 98.03	Pens	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product

APPENDIX TO THE THIRD SCHEDULE

RULES REGARDING COMMON MARKET ORIGIN FOR CERTAIN GOODS PRODUCED IN THE LESS DEVELOPED COUNTRIES

I – GENERAL PROVISIONS

1. The Rules set out in this Appendix shall apply in respect of the following goods appearing in Part A when produced in the Less Developed Countries.

Tariff Heading Number	Product
17.04	Sugar confectionery, not containing cocoa.
20.03	Fruit preserved by freezing, containing added sugar.
20.04	Fruit, fruit peel and parts of plants, preserved by sugar (drained, glaze or crystallised).
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar.
Ex 20.06	Fruit otherwise prepared or preserved, except peanuts and cashew nuts.
Ex 20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit, except pineapple-based juices.
Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof.
Ex 73.13	Galvanised sheets of a thickness less than 3 mm.

2. In the application of the conditions set out in Part A in respect of the goods listed in paragraph 1 above, materials listed in the Basic Materials List attached to this Appendix which have been used in the State described in the Basic Materials List in a process of production within the Less Developed Countries shall be deemed to contain no element imported from outside the Common Market.

II - INTERPRETATIVE PROVISIONS

1. "Materials" includes products, parts and components used in the production of the goods.

2. "Produced" in paragraph I of Article 14 of the Annex to the Treaty and "process of production" in paragraph 2 of General Provisions include the application of any operation or process with the exception of any operation or process which consists of one or more of the following:

- (a) packing, wherever the packing materials may have been produced;
- (b) splitting up into lots;
- (c) sorting and grading;
- (d) marking;
- (e) putting up into sets.

3. The term "producer" includes a grower and a manufacturer Producer and also a person who supplies his goods otherwise than by sale to another person and to whose order the last process in the course of the manufacture of the goods is applied by that other person.

III - APPLICATION OF PERCENTAGE CRITERION

- (a) Any materials which meet the conditions specified in paragraph I of Article 14 of the Annex to the Treaty shall be regarded as containing no element imported from outside the Common Market.
- (b) The value of any materials which can be identified as having been imported from outside the Common Market shall be their c.i.f. value accepted by the Customs Authorities on clearance for home use or on temporary admission at the time of the last importation into the Less Developed Country where they were used in a process of production, less the amount of any transport costs incurred in transit through other Member States.

- (c) If the value of any materials imported from outside the Common Market cannot be determined in accordance with sub-paragraph (b) above, their value shall be the earliest ascertainable price paid for them in the Less Developed Country where they were used in a process of production.
- (d) If the origin of any materials cannot be determined, such materials shall be deemed to have been imported from outside the Common Market and their value shall be the earliest ascertainable price paid for them in the Less Developed Country where they were used in a process of production.
- (e) The export price of the goods shall be the price paid or payable for them to the exporter in the Less Developed Country where the goods were produced that price being adjusted, where necessary, to an f.o.b. or free at frontier basis in that State.
- (f) The value under sub-paragraphs (b), (c) or (d) or the export price under sub-paragraph (e) above may be adjusted to correspond with the amount which would have been obtained on a sale in the open market between buyer and seller independent of each other. This amount shall also be taken to be the export price when the goods are not the subject of a sale.

IV - UNIT OF QUALIFICATION

Each article in a consignment shall be considered separately.

V - SEGREGATION OF MATERIALS

1. For those products or industries where it would be impracticable for the producer physically to segregate materials of similar character but different origin used in the production of goods, such segregation may be replaced by an appropriate accounting system, which ensures that no more goods received Common Market tariff treatment than would have been the case if the producer had been able physically to segregate the materials.

2. Any such accounting system shall conform to such conditions as may be agreed upon by the Member States concerned in order to ensure that adequate control measures will be applied.

VI - TREATMENT OF MIXTURES

1. In the case of mixtures, a Member State may refuse to accept as being of Common Market origin any product resulting from the mixing together of

goods which would qualify as being of Common Market origin with goods which would so qualify, if the characteristics of the goods which have been mixed.

2. In the case of particular products where it is however recognised by Member States concerned to be desirable to permit mixing of the kind described in the foregoing paragraph, such products shall be accepted as of Common Market origin in respect of such part thereof as may be shown to correspond to the quantity of goods of Common Market origin used in the mixing, subject to such conditions as may be agreed upon.

VII - TREATMENT OF PACKING

1. Where for purposes of assessing Customs duties a Member State treats goods separately from their packing, it may also, in respect of its imports consigned from a less Developed Country, determine separately the origin of such packing.

2. Where paragraph 1 above is not applied, packing shall be considered as forming a whole with the goods and no part of any packing required for their transport or storage shall be considered as having been imported from outside the Common Market, when determining the origin of the goods as a whole.

3. For the purpose of paragraph 2 above, packing with which goods are ordinarily sold by retail shall not be regarded as packing required for the transport or storage of goods.

VIII - DOCUMENTARY EVIDENCE

1. A claim that goods shall be accepted as eligible for the Common Market tariff treatment shall be supported by appropriate documentary evidence of origin and consignment. The evidence of origin shall consist of either –

- (a) a declaration of origin completed by the last producer of the goods within the Common Market, together with a supplementary declaration completed by the exporter in cases where the producer is not himself or by his agent the exporter of the goods; or
- (b) a certificate given by a governmental authority or authorised body nominated by the exporting Member State and notified to the other Member States together with a supplementary declaration completed by the exporter of the goods.

(These declarations, certificates and supplementary declarations shall be in the form prescribed as per S.R.O. No. 25/78 and any changes notified from time to time.)

2. The exporter may choose either of the forms of evidence referred to in paragraph I above. Nevertheless the comptroller may require for certain categories of goods that evidence of origin shall be furnished in the form indicated in sub-paragraph (b) of that paragraph - for the purpose of exportation.

3. In cases where it is impracticable for the producer to make the declarations of origin specified in the sub-paragraph (a) of paragraph I or in paragraph 3 above, the exporter may make that declaration in such form as the Comptroller may for the purpose specify.

BASIC MATERIALS LIST

These materials may always be regarded as originating wholly within the Less Developed Countries when used in the State described in this List in a process of production in the Less Developed Countries.

<i>Tariff Heading Number</i>	<i>Description of Product</i>
Ex 08.04	Grapes, fresh
Ex 08.06	Apples, fresh
09.05	Vanilla
09.07	Cloves (whole fruit, cloves and stems)
Ex 09.08	Cardamoms
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper
Ex 17.02	Lactose, glucose, maltose, caramel
Ex 27.09	Crude petroleum
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but including indigo) or of animal origin
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones)
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, coumaroneindene resins)
39.03	Regenerated cellulose, cellulose nitrate, cellulose acetate and other cellulose esters, cellulose esters and other chemical derivatives of cellulose, plasticised or not (for example, collodions celluloid); vulcanised fibre

(Origin of Goods) Regulations

*Tariff Heading
Number*

Description of Product

	39.04	Hardened proteins (for example, hardened casein and hardened gelatin)
	39.05	Natural resins modified by fusion (run gum); artificial resins obtained by esterification of natural resins or of resins acids (ester gum); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber)
	39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linnoxyn
Ex	48.01	Printing and writing paper in rolls or sheets; packing and wrapping paper; tissue paper; paperboard; cellulose wadding
Ex	48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped or crinkled, in rolls or sheets
Ex	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
	73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms
	73.02	Ferro-alloys
	73.05	Iron or steel powders; sponge iron or steel
	73.06	Puddled bars and pilings; ingots blocks, lumps and similar forms, of iron or steel
	73.07	Blooms, billets, slabs and sheets bars (including tinplate bars), or iron or steel; pieces roughly shaped by forging, of iron or steel
	73.08	Iron or steel coils for re-rolling
Ex	73.09	Universal plates of iron or steel, uncoated
	73.10	Bars of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made)
	73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled
Ex	73.13	Sheets and plates of iron or steel, hot-rolled or cold-rolled, uncoated; sheets of steel, coated or printed
Ex	73.15	Alloy steel and high carbon steel in the forms mentioned heading Nos. 73.06 to 73.10, 73.12 and 73.13

(Origin of Goods) Regulations

*Tariff Heading
Number*

Description of Product

76.04

Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or not reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm.

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CHAPTERS 80:02 - 80:99
(RESERVED)

CHAPTER 81
(RESERVED)

