

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000



**BERMUDA
2000 : 36**

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

[Date of Assent 29 August 2000]

[Operative Date 8 November 2000]

WHEREAS it is expedient to amend the Customs Tariff Act 1970.

Be it enacted by The Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Assembly of Bermuda, and by the authority of the same, as follows:—

Short title and commencement

1 This Act may be cited as the Customs Tariff Amendment (No 2) Act 2000 and shall come into operation on such date as the Minister of Finance may appoint by notice published in the Gazette.

Interpretation

2 In this Act, "the principal Act" means the Customs Tariff Act 1970.

Section 1 of principal Act amended

3 Section 1 of the principal Act is amended—

- (a) by deleting the definition of "bill of entry"; and
- (b) by inserting, in its appropriate alphabetical position, the following definitions—

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"customs declaration" has the same meaning as in section 2 of the Revenue Act 1898;

"customs procedure code" or "CPC" means the customs procedure code assigned by the Collector of Customs for goods of a particular description for the purpose of determining the rate of duty for those goods;"

(c) by deleting the definition of "importer" and substituting the following definition—

"importer" includes—

(a) the owner or any other person for the time being possessed of or beneficially interested in any goods at the time of their importation or at the time of taking the goods out of bond from a bonded warehouse;

(b) any person who signs as authorized agent on behalf of any such person, any document relating to such goods;"

(d) in the definition of "unit of classification", by deleting "bill of entry" and substituting "customs declaration".

Section 2 of principal Act amended

4 Section 2 of the principal Act is amended—

(a) by repealing subsection (1) and replacing it with the following subsections—

"(1) The First Schedule has effect with respect to the classification of goods and the assignment of the rates of duty.

(1a) Except as otherwise provided in this Act or any other Act, on goods imported into Bermuda or taken out of bond from any bonded warehouse in Bermuda, there shall be imposed duty at the rate specified in the First Schedule with respect to goods of that class or description, calculated by reference to the unit for duty specified in relation thereto.";

(b) in subsection (2)—

(i) by deleting "subsection (1)" and substituting "subsection (1a)";

(ii) by deleting "section 5" and substituting "sections 5 and 5A".

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Section 5 of principal Act repealed and replaced

5 Section 5 of the principal Act is repealed and is replaced by the following section—

"Goods eligible for relief from duty

- 5 (1) The Fifth Schedule (which provides for relief in respect of the end-use of goods) has effect.
- (2) The Sixth Schedule (which provides for relief in respect of the temporary importation of goods) has effect.
- (3) The Seventh Schedule (which provides for relief in respect of miscellaneous goods) has effect.
- (4) The Collector of Customs may grant an importer relief from the duty specified in the First Schedule in accordance with the conditions and criteria set out in the Fifth, Sixth or Seventh Schedule."

New section 5A inserted

6 The principal Act is amended by inserting the following section after section 5—

"Duty free allowance

- 5A (1) The following goods may be imported into Bermuda by passengers arriving by air or sea without payment of duty—
- (a) accompanied baggage consisting of wearing apparel and personal effects of every passenger, including articles for the personal use of such passengers whilst travelling;
 - (b) accompanied alcoholic beverages not exceeding 1 litre of spirits and 1 litre of wine imported by every passenger;
 - (c) accompanied tobacco not exceeding 0.5 kg of tobacco, 50 cigars and 200 cigarettes imported by every passenger;
 - (d) accompanied goods to the value of \$100 belonging to a passenger ordinarily resident in Bermuda which have been acquired by him for his personal or household use or as souvenirs or gifts, but not bought on commission or as an accommodation for any other person or for sale as commercial samples, to the satisfaction of the Collector of Customs:
Provided that such passenger—
 - (i) is not entitled to the allowance in this paragraph in respect of alcoholic beverages or tobacco in

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excess of the allowance specified in paragraphs (b) and (c);

- (ii) has been outside of Bermuda for not less than 72 hours;
- (e) accompanied baggage belonging to a person who is a visitor, imported for his personal use for purposes connected with his visit and not for sale or disposal, provided that any such baggage is exported within six months from its importation;
- (f) bona fide baggage imported within 90 days before the arrival of the passenger to whom it belongs, at the discretion of the Collector of Customs;
- (g) bona fide baggage imported at any time before or after the arrival of the passenger to whom it belongs, at the discretion of the Minister;
- (h) baggage belonging to and accompanying a member of crew of a ship or aircraft temporarily in Bermuda which the Collector of Customs is satisfied is landed for the personal use of such member, provided such baggage is returned to the ship or aircraft on its departure from Bermuda;
- (i) accompanied goods to the aggregate value of \$30 imported by a visitor and intended as a gift for another person and not for resale:

Provided that—

- (i) a visitor is not entitled to the allowance in this paragraph in respect of alcoholic beverages or tobacco in excess of the allowance specified in paragraphs (b) and (c);
- (ii) a visitor may only claim this allowance once in every 31 days.

(2) Bona fide gifts —

- (a) to a value not exceeding \$30; and
- (b) which are imported by post or by courier;

may be imported into Bermuda without payment of duty."

Section 7 of principal Act repealed and replaced

7 Section 7 of the principal Act is repealed and replaced by the following section—

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"Payment of duties

7 (1) Save as otherwise provided by or under this Act or the Revenue Act 1898, duty shall be payable by the importer or consignee of goods to the Collector of Customs—

- (a) where a customs declaration is delivered in respect of goods imported into, removed from a bonded warehouse in, or exported from, Bermuda, at the time of the delivery of the customs declaration in respect of those goods;
- (b) where goods are entered pursuant to simplified procedures, at such time as the Collector of Customs may require;
- (c) in any other case, at the time of the importation of the goods.

(2) In this section, "simplified procedures" has the same meaning as in section 35A of the Revenue Act 1898."

Section 9 of principal Act repealed

8 Section 9 of the principal Act is repealed.

Section 11 of principal Act amended

9 Section 11 of the principal Act is amended by deleting "Section Four of the First Schedule" and substituting "Chapters 22 and 24 of Section IV of the First Schedule".

Section 12 of principal Act amended

10 Section 12 of the principal Act is amended by deleting "and Fifth Schedules" and substituting ", Fifth, Sixth and Seventh Schedules".

Section 13 of principal Act is repealed and replaced

11 Section 13 of the principal Act is repealed and replaced by the following section—

"Obligation to pay duty upon diversion

13 (1) This section applies to any goods imported into Bermuda in respect of which relief was granted pursuant to the Fifth, Sixth or Seventh Schedule.

(2) A person who has imported such goods into Bermuda may apply to the Collector of Customs for approval to use or dispose of the goods in a manner not authorized by the conditions of their importation.

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(3) The Collector of Customs may, upon payment of the outstanding duty, approve such use or disposal.

(4) Subsections (3), (4), (5) and (6) of section 89 of the Revenue Act 1898 shall apply, with the necessary changes, in relation to the use or disposal of goods in a manner not authorized by any condition of their importation without the approval of the Collector of Customs ("unauthorized disposal") as they apply in relation to the use or disposal of restricted goods imported free of duty in contravention of section 89 of that Act.

(5) In this section—

- (a) "duty" includes any surcharge;
- (b) "outstanding duty" means the amount of duty payable in respect of goods chargeable to duty less any duty already paid in respect of the goods;
- (c) where the goods in question are goods in respect of which duty is charged on the basis of their value, the value of the goods shall be taken to be that value which the Collector of Customs places on goods which in his opinion are goods of a description, age and condition similar to the description, age and condition of the goods in question at the time the disposal or use is made; and
- (d) the rate of duty to be taken for the purposes of calculating outstanding duty is the rate in force at the time the disposal or use is made."

Section 13A of principal Act repealed

12 (1) Section 13A of the principal Act is repealed.

(2) Notwithstanding the repeal of section 13A, section 13 of the principal Act (as repealed and replaced by section 11 of this Act) shall apply to goods imported into Bermuda before the commencement of this Act with the benefit of a duty concession or exemption as mentioned in the repealed section 13A as if those goods were imported into Bermuda and relief were granted pursuant to the Fifth, Sixth or Seventh Schedule.

First Schedule to principal Act repealed and replaced

13 The First Schedule to the principal Act is repealed and replaced by the Schedule set out in Schedule 1 to this Act.

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Second Schedule to principal Act repealed and replaced

14 The Second Schedule to the principal Act is repealed and replaced by the Schedule set out in Schedule 2 to this Act.

Fifth Schedule to principal Act repealed and replaced

15 The Fifth Schedule to the principal Act is repealed and replaced by the Schedule set out in Schedule 3 to this Act.

Sixth Schedule inserted in principal Act

16 The principal Act is amended by inserting the Schedule set out in Schedule 4 to this Act after the Fifth Schedule to the principal Act.

Seventh Schedule inserted in principal Act

17 The principal Act is amended by inserting the Schedule set out in Schedule 5 to this Act after the Sixth Schedule to the principal Act.

Consequential amendment

18 The Hotels (Temporary Customs Duty Relief) Act 1991 is amended in section 2 by deleting "five Schedules" and substituting "seven Schedules" in the definition of "the Customs Tariff".

Schedule 1

Section 13

"FIRST SCHEDULE

(Section 2(1))

BERMUDA NOMENCLATURE AND IMPORT DUTIES

PART I

General rules of interpretation of the Bermuda Nomenclature

Classification of goods in the Bermuda Nomenclature shall be governed by the following principles.

1. The titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions.

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be

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classified as complete or finished by virtue of this rule), presented unassembled or disassembled.

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

3. When by application of rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows—

(a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods;

(b) mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to rule 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable;

(c) when goods cannot be classified by reference to rule 3(a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein—

(a) camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are

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intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character;

- (b) subject to the provisions of rule 5(a), packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and with the necessary changes to the above rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule the relative section and chapter notes also apply, unless the context otherwise requires.

PART II

Special rule of interpretation of the Bermuda Nomenclature

1. Where there exists a more specific description for the classification of goods in the Harmonized System than in the Bermuda Nomenclature due to the deletion of certain Harmonized System subheadings for the purposes of summarization, then the goods are to be classified under the Bermuda Nomenclature code bearing the same first four or five digits as the Harmonized System code of the more specific description.

2. In this Part—

"Bermuda nomenclature" means the Harmonized System nomenclature (including the rules of interpretation and the Section and Chapter notes thereof) as summarized and amended and set out in this Schedule;

"Harmonized System" means nomenclature of the International Convention on the Harmonized Commodity Description and Coding System done in Brussels on 14th June 1983 as amended by the Protocol of Amendment to that Convention."

Section I

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LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

- 1.- Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
- 2.- Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter 1

Live animals

Note.

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

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
01.01	0101.00	Live horses, asses, mules and hinnies.	value	1. u	22.25%
01.02	0102.00	Live bovine animals.	value	1. u	0.00%
01.03	0103.00	Live swine.	value	1. u	0.00%
01.04		Live sheep and goats.			
	0104.10	- Sheep	value	1. u	0.00%
	0104.20	- Goats	value	1. u	0.00%
01.05	0105.00	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.	value	1. u	0.00%
01.06		Other live animals.			
	0106.901	--- Bees	value	1. u	0.00%
	0106.902	--- Cats	value	1. u	22.25%
	0106.903	--- Dogs	value	1. u	22.25%
	0106.909	--- Other	value	1. u	22.25%

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Chapter 2

Meat and edible meat offal

Note.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
02.01	0201.00	Meat of bovine animals, fresh or chilled.	value	1. kg	5.00%
02.02	0202.00	Meat of bovine animals, frozen.	value	1. kg	5.00%
02.03	0203.00	Meat of swine, fresh, chilled or frozen.	value	1. kg	5.00%
02.04	0204.00	Meat of sheep or goats, fresh, chilled or frozen.	value	1. kg	5.00%
02.05	0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	value	1. kg	5.00%
02.06	0206.00	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	value	1. kg	5.00%

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02.07	0207.00	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	value	1. kg	5.00%
02.08	0208.00	Other meat and edible meat offal, fresh, chilled or frozen.	value	1. kg	5.00%
02.09	0209.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	value	1. kg	5.00%
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.			
	0210.10	- Meat of swine	value	1. kg	5.00%
	0210.20	- Meat of bovine animals	value	1. kg	5.00%
	0210.90	- Other, including edible flours and meals of meat or meat offal	value	1. kg	5.00%

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Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
03.01		Live fish			
	0301.10	- Ornamental fish	value	1. kg	5.00%
		- Other live fish :			

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	0301.91	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	value	1. kg	5.00%
	0301.92	-- Eels (<i>Anguilla spp.</i>)	value	1. kg	5.00%
	0301.93	-- Carp	value	1. kg	5.00%
	0301.99	-- Other	value	1. kg	5.00%
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.			
		-Salmonidae, excluding livers and roes:			
	0302.11	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	value	1. kg	5.00%
	0302.12	--Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	value	1. kg	5.00%
	0302.19	-- Other	value	1. kg	5.00%

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	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes :			
0302.21	--Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	value	1. kg	5.00%
0302.22	--Plaice (<i>Pleuronectes platessa</i>)	value	1. kg	5.00%
0302.23	-- Sole (<i>Solea spp</i>)	value	1. kg	5.00%
0302.29	-- Other	value	1. kg	5.00%
	-Tunas (of the genus <i>Thunnus</i>) skipjack or stripe- bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes :			
0302.31	--Albacore or long finned tunas (<i>Thunnus alalunga</i>)	value	1. kg	5.00%
0302.32	--Yellowfin tunas (<i>Thunnus albacares</i>)	value	1. kg	5.00%
0302.33	-- Skipjack or stripe-bellied bonito	value	1. kg	5.00%
0302.34	-- Bigeye tunas (<i>Thunnus obesus</i>)	value	1. kg	5.00%
0302.35	-- Bluefin tunas (<i>Thunnus thynnus</i>)	value	1. kg	5.00%
0302.36	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	value	1. kg	5.00%
0302.39	-- Other	value	1. kg	5.00%

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0302.40	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	value	1. kg	5.00%
0302.50	-Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	value	1. kg	5.00%
	-Other fish, excluding livers and roes :			
0302.61	--Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	value	1. kg	5.00%
0302.62	--Haddock (<i>Melanogrammus aeglefinus</i>)	value	1. kg	5.00%
0302.63	--Coalfish (<i>Pollachius virens</i>)	value	1. kg	5.00%
0302.64	--Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	value	1. kg	5.00%
0302.65	-- Dogfish and other sharks	value	1. kg	5.00%
0302.66	-- Eels (<i>Anguilla spp.</i>)	value	1. kg	5.00%
	-- Other :			
0302.691	--- Jacks (Carangidae)	value	1. kg	5.00%
0302.692	--- Dolphin fish,"Mahi-Mahi" (Coryphaenidae)	value	1. kg	5.00%
0302.693	--- Wrasses, hog fish (Labridae)	value	1. kg	5.00%
0302.694	--- Snappers (Lutjanidae)	value	1. kg	5.00%
0302.695	--- Groupers, sea basses (Serranidae)	value	1. kg	5.00%

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	0302.696	--- Swordfish (Xyphidae)	value	1. kg	5.00%
	0302.697	--- Tilapia (freshwater) (Cichlidae)	value	1. kg	5.00%
	0302.699	--- Other	value	1. kg	5.00%
	0302.70	- Livers and roes	value	1. kg	5.00%
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
		- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes			
	0303.11	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	value	1. kg	5.00%
	0303.19	-- Other	value	1. kg	5.00%
		-Other salmonidae, excluding livers and roes :			
	0303.21	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	value	1. kg	5.00%
	0303.22	--Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	value	1. kg	5.00%
	0303.29	--Other	value	1. kg	5.00%

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	-Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes :			
0303.31	--Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	value	1. kg	5.00%
0303.32	-- Plaice (<i>Pleuronectes platessa</i>)	value	1. kg	5.00%
0303.33	-- Sole (<i>Solea spp.</i>)	value	1. kg	5.00%
0303.39	-- Other	value	1. kg	5.00%
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes :			
0303.41	--Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	value	1. kg	5.00%
0303.42	--Yellowfin tunas (<i>Thunnus albacares</i>)	value	1. kg	5.00%
0303.43	--Skipjack or strip-bellied bonito	value	1. kg	5.00%
0303.44	-- Bigeye tunas (<i>Thunnus obesus</i>)	value	1. kg	5.00%
0303.45	-- Bluefin tunas (<i>Thunnus thynnus</i>)	value	1. kg	5.00%
0303.46	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	value	1. kg	5.00%
0303.49	-- Other	value	1. kg	5.00%

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0303.50	-Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	value	1. kg	5.00%
0303.60	-Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	value	1. kg	5.00%
	-Other fish, excluding livers and roes :			
0303.71	--Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Spratus sprattus</i>)	value	1. kg	5.00%
0303.72	--Haddock (<i>Melanogrammus aeglefinus</i>)	value	1. kg	5.00%
0303.73	--Coalfish (<i>Pollachius virens</i>)	value	1. kg	5.00%
0303.74	--Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	value	1. kg	5.00%
0303.75	-- Dogfish and other sharks	value	1. kg	5.00%
0303.76	-- Eels (<i>Anguilla spp.</i>)	value	1. kg	5.00%
0303.77	--Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	value	1. kg	5.00%
0303.78	--Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	value	1. kg	5.00%
	-- Other :			
0303.791	--- Jacks (Carangidae)	value	1. kg	5.00%
0303.792	--- Dolphin fish,"Mahi-Mahi" (Coryphaenidae)	value	1. kg	5.00%
0303.793	--- Wrasses, hog fish (Labridae)	value	1. kg	5.00%

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	0303.794	--- Snappers (Lutjanidae)	value	1. kg	5.00%
	0303.795	--- Groupers, sea basses (Seranidae)	value	1. kg	5.00%
	0303.796	--- Swordfish (Xyphidae)	value	1. kg	5.00%
	0303.797	--- Tilapia (freshwater) (Cichlidae)	value	1. kg	5.00%
	0303.799	--- Other	value	1. kg	5.00%
	0303.80	- Livers and roes	value	1. kg	5.00%
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
	0304.10	- Fresh or chilled	value	1. kg	5.00%
	0304.20	- Frozen fillets	value	1. kg	5.00%
		- Other :			
	0304.904	--- Snappers (Lutjanidae)	value	1. kg	5.00%
	0304.905	--- Groupers, sea basses (Seranidae)	value	1. kg	5.00%
	0304.909	--- Other	value	1. kg	5.00%
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.			
	0305.10	- Flours, meals and pellets of fish, fit for human consumption	value	1. kg	5.00%
	0305.20	- Livers and roes of fish, dried, smoked, salted or in brine	value	1. kg	5.00%

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0305.30	- Fish fillets, dried, salted or in brine, but not smoked	value	1. kg	5.00%
	- Smoked fish, including fillets :			
0305.41	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	value	1. kg	5.00%
0305.42	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	value	1. kg	5.00%
0305.49	-- Other	value	1. kg	5.00%
	- Dried fish, whether or not salted but not smoked :			
0305.51	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	value	1. kg	5.00%
0305.59	-- Other	value	1. kg	5.00%
	-Fish, salted but not dried or smoked and fish in brine :			
0305.61	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	value	1. kg	5.00%
0305.62	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	value	1. kg	5.00%
0305.63	-- Anchovies (<i>Engraulis spp</i>)	value	1. kg	5.00%
0305.69	-- Other	value	1. kg	5.00%

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03.06		<p>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.</p> <p>- Frozen :</p>			
	0306.11	--Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	value	1. kg	10.00 %
	0306.12	-- Lobsters (<i>Homarus spp.</i>)	value	1. kg	10.00 %
	0306.13	-- Shrimps and prawns	value	1. kg	10.00 %
	0306.14	-- Crabs	value	1. kg	10.00 %
	0306.19	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	value	1. kg	10.00 %
		<p>- Not frozen :</p>			
	0306.21	--Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	value	1. kg	10.00 %
	0306.22	-- Lobsters (<i>Homarus spp.</i>)	value	1. kg	10.00 %
	0306.23	-- Shrimps and prawns	value	1. kg	10.00 %
	0306.24	-- Crabs	value	1. kg	10.00 %
	0306.29	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	value	1. kg	10.00 %

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03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.			
	0307.10	- Oysters	value	1. kg	10.00 %
		- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :			
	0307.21	--Live, fresh or chilled	value	1. kg	10.00 %
	0307.29	--Other	value	1. kg	10.00 %
		- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>) :			
	0307.31	-- Live, fresh or chilled	value	1. kg	10.00 %
	0307.39	-- Other	value	1. kg	10.00 %
		Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>) :			
	0307.41	-- Live, fresh or chilled	value	1. kg	10.00 %
	0307.49	-- Other	value	1. kg	10.00 %
		- Octopus (<i>Octopus spp.</i>) :			

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0307.51	-- Live, fresh or chilled	value	1. kg	10.00 %
0307.59	-- Other	value	1. kg	10.00 %
0307.60	- Snails, other than sea snails	value	1. kg	10.00 %
	-Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :			
0307.91	-- Live, fresh or chilled	value	1. kg	10.00 %
0307.99	-- Other	value	1. kg	10.00 %

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Chapter 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

Notes.

- 1.- The expression "milk" means full cream milk or partially or completely skimmed milk.
- 2.- For the purposes of heading 04.05 :
 - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
 - (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.
- 3.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics :
 - (a) a milkfat content, by weight of the dry matter, of 5 % or more;
 - (b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
 - (c) they are moulded or capable of being moulded.
- 4.- This Chapter does not cover :
 - (a) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or

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- (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
04.01	0401.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	value	1. kg	0.00%
04.02	0402.00	Milk and cream, concentrated or containing added sugar or other sweetening matter.	value	1. kg	0.00%
04.03	0403.00	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	value	1. kg	5.00%

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04.04	0404.00	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	value	1. kg	5.00%
04.05		Butter and other fats and oils derived from milk; dairy spreads.			
	0405.10	- Butter	value	1. kg	5.00%
	0405.20	- Dairy spreads	value	1. kg	5.00%
	0405.90	- Other	value	1. kg	5.00%
04.06	0406.00	Cheese and curd.	value	1. kg	5.00%
04.07	0407.00	Birds' eggs, in shell, fresh, preserved or cooked.	value	1. kg	5.00%
04.08	0408.00	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	value	1. kg	5.00%
04.09	0409.00	Natural honey.	value	1. kg	5.00%
04.10	0410.00	Edible products of animal origin, not elsewhere specified or included.	value	1. kg	5.00%

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Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
05.01	0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	value	1. kg	5.00%

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05.02	0502.00	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	value	1. kg	5.00%
05.03	0503.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	value	1. kg	5.00%
05.04	0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	value	1. kg	5.00%
05.05		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.			
	0505.10	-Feathers of a kind used for stuffing; down	value	1. kg	5.00%
	0505.90	-Other	value	1. kg	5.00%
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.			
	0506.10	-Ossein and bones treated with acid	value	1. kg	5.00%
	0506.90	- Other	value	1. kg	5.00%

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05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.			
	0507.10	- Ivory; ivory powder and waste	value	1. kg	5.00%
	0507.90	- Other	value	1. kg	5.00%
05.08	0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	value	1. kg	5.00%
05.09	0509.00	Natural sponges of animal origin.	value	1. kg	5.00%
05.10	0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	value	1. kg	5.00%
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
	0511.10	- Bovine semen	value	1. kg	5.00%
		- Other :			

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0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	value	1. kg	5.00%
0511.99	-- Other	value	1. kg	5.00%

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Section II

VEGETABLE PRODUCTS

Note.

- 1.- In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

Chapter 6

**Live trees and other plants; bulbs, roots and the like;
cut flowers and ornamental foliage**

Notes.

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

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.			
	0601.10	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	value	1. u	0.00%
	0601.20	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	value	1. u	0.00%
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.			
	0602.10	- Unrooted cuttings and slips	value	1. u	33.50%
	0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	value	1. u	33.50%
	0602.30	- Rhododendrons and azaleas, grafted or not	value	1. u	33.50%
	0602.40	- Roses, grafted or not	value	1. u	33.50%
	0602.90	- Other	value	1. kg	33.50%
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.			
	0603.10	- Fresh	value	1. kg	22.25%

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06.04	0603.90	- Other	value	1. kg	33.50%
		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
	0604.10	- Mosses and lichens	value	1. kg	33.50%
		- Other :			
	0604.91	-- Fresh	value	1. kg	33.50%
	0604.99	-- Other	value	1. kg	33.50%

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Chapter 7

Edible vegetables and certain roots and tubers

Notes.

- 1.- This Chapter does not cover forage products of heading 12.14.
- 2.- In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
- 3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than :
 - (a) dried leguminous vegetables, shelled (heading 07.13);
 - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
- 4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
07.01		Potatoes, fresh or chilled.			
	0701.10	- Seed	value	1. kg	5.00%
		- Other :			

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	0701.901	--- Potato, red	value	1. kg	5.00%
	0701.902	--- Potato, red creamer	value	1. kg	5.00%
	0701.903	--- Potato, white	value	1. kg	5.00%
	0701.904	--- Potato, white creamer	value	1. kg	5.00%
	0701.905	--- Potato, Yukon Gold	value	1. kg	5.00%
	0701.909	--- Other	value	1. kg	5.00%
07.02		Tomatoes, fresh or chilled.			
	0702.001	--- Tomatoes, cherry red	value	1. kg	5.00%
	0702.002	--- Tomatoes, cherry yellow	value	1. kg	5.00%
	0702.003	--- Tomatoes, Plum	value	1. kg	5.00%
	0702.004	--- Tomatoes, Vineripe	value	1. kg	5.00%
	0702.009	--- Other	value	1. kg	5.00%
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
		- Onions and shallots :			
	0703.101	--- Onions, jumbo yellow	value	1. kg	5.00%
	0703.102	--- Onion, medium yellow	value	1. kg	5.00%
	0703.103	--- Onions red	value	1. kg	5.00%
	0703.109	--- Other	value	1. kg	5.00%

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	0703.20	- Garlic	value	1. kg	5.00%
		- Leeks and other alliaceous vegetables :			
	0703.901	--- Chives	value	1. kg	5.00%
	0703.902	--- Leeks	value	1. kg	5.00%
	0703.909	--- Other	value	1. kg	5.00%
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
		- Cauliflowers and headed broccoli :			
	0704.101	--- Broccoli	value	1. kg	5.00%
	0704.102	--- Cauliflower	value	1. kg	5.00%
	0704.109	--- Other	value	1. kg	5.00%
	0704.20	- Brussels sprouts	value	1. kg	5.00%
		- Other :			
	0704.901	--- Cabbage, red	value	1. kg	5.00%
	0704.902	--- Cabbage, green	value	1. kg	5.00%
	0704.903	--- Coleslaw	value	1. kg	5.00%
	0704.909	--- Other	value	1. kg	5.00%
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.			
		- Lettuce :			

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	-- Cabbage lettuce (head lettuce):			
0705.111	--- Arugula	value	1. kg	5.00%
0705.119	--- Other	value	1. kg	5.00%
	-- Other :			
0705.191	--- Lettuce, green boston	value	1. kg	5.00%
0705.192	--- Lettuce, green oakleaf	value	1. kg	5.00%
0705.193	--- Lettuce, iceberg	value	1. kg	5.00%
0705.194	--- Lettuce, redleaf	value	1. kg	5.00%
0705.195	--- Lettuce, romaine	value	1. kg	5.00%
0705.196	--- Lettuce, red boston	value	1. kg	5.00%
0705.197	--- Lettuce, red oakleaf	value	1. kg	5.00%
0705.199	--- Other	value	1. kg	5.00%
	- Chicory :			
0705.21	-- Witloof chicory (<i>Cichorium var.foliosum</i>) <i>intybus</i>	value	1. kg	5.00%
	-- Other :			
0705.291	--- Endive, curly (chicory)	value	1. kg	5.00%
0705.292	--- Radicchio	value	1. kg	5.00%
0705.299	--- Other	value	1. kg	5.00%

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07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			
		- Carrots and turnips :			
	0706.101	--- Turnip, yellow	value	1. kg	5.00%
	0706.109	--- Other	value	1. kg	5.00%
		- Other :			
	0706.901	--- Beets	value	1. kg	5.00%
	0706.902	--- Daikon	value	1. kg	5.00%
	0706.909	--- Other	value	1. kg	5.00%
07.07	0707.00	Cucumbers and gherkins, fresh or chilled.	value	1. kg	5.00%
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.			
	0708.10	-Peas (<i>Pisum sativum</i>)	value	1. kg	5.00%
		-Beans (<i>Vigna spp.,Phaseolus spp.</i>):			
	0708.201	--- Beans, green	value	1. kg	5.00%
	0708.209	--- Other	value	1. kg	5.00%
	0708.90	- Other leguminous vegetables	value	1. kg	5.00%
07.09		Other vegetables, fresh or chilled.			
	0709.10	- Globe artichokes	value	1. kg	5.00%

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0709.20	- Asparagus	value	1. kg	5.00%
0709.30	- Aubergines (egg-plants)	value	1. kg	5.00%
0709.40	- Celery other than celeriac	value	1. kg	5.00%
	- Mushrooms and truffles :			
	-- Mushrooms of the genus <i>Agaricus</i> :			
0709.511	--- Button Mushrooms	value	1. kg	5.00%
0709.512	--- Shitake mushrooms	value	1. kg	5.00%
0709.513	--- Portabella mushrooms	value	1. kg	5.00%
0709.519	--- Other	value	1. kg	5.00%
0709.52	-- Truffles	value	1. kg	5.00%
0709.59	-- Other	value	1. kg	5.00%
	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :			
0709.601	--- Pepper, green	value	1. kg	5.00%
0709.602	--- Peppers, jalapeno	value	1. kg	5.00%
0709.603	--- Pepper, red	value	1. kg	5.00%
0709.609	--- Other	value	1. kg	5.00%
	- Spinach, New Zealand spinach and orache spinach (garden spinach):			
0709.701	--- Spinach	value	1. kg	5.00%

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	0709.709	--- Other	value	1. kg	5.00%
		- Other :			
	0709.901	--- Anise	value	1. kg	5.00%
	0709.902	--- Cilantro	value	1. kg	5.00%
	0709.903	--- Dill	value	1. kg	5.00%
	0709.904	--- Marjoram	value	1. kg	5.00%
	0709.905	--- Parsley	value	1. kg	5.00%
	0709.906	--- Pumpkin	value	1. kg	5.00%
	0709.907	--- Squash	value	1. kg	5.00%
	0709.908	--- Tarragon	value	1. kg	5.00%
	0709.909	--- Other	value	1. kg	5.00%
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
	0710.10	- Potatoes	value	1. kg	5.00%
		- Leguminous vegetables, shelled or unshelled :			
	0710.21	-- Peas (<i>Pisum sativum</i>)	value	1. kg	5.00%
	0710.22	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	value	1. kg	5.00%
	0710.29	-- Other	value	1. kg	5.00%
	0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	value	1. kg	5.00%

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	0710.40	- Sweet corn	value	1. kg	5.00%
	0710.80	- Other vegetables	value	1. kg	5.00%
	0710.90	- Mixtures of vegetables	value	1. kg	5.00%
07.11		Vegetables 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.			
	0711.20	- Olives	value	1. kg	5.00%
	0711.30	- Capers	value	1. kg	5.00%
	0711.40	- Cucumbers and gherkins	value	1. kg	5.00%
		- Mushrooms and truffles:			
	0711.51	-- Mushrooms of the genus <i>Agaricus</i>	value	1. kg	5.00%
	0711.59	-- Other	value	1. kg	5.00%
	0711.90	- Other vegetables; mixtures of vegetables	value	1. kg	5.00%
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
	0712.20	- Onions	value	1. kg	5.00%
		- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles :			
	0712.31	-- Mushrooms of the genus <i>Agaricus</i>	value	1. kg	5.00%

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	0712.32	-- Wood ears (<i>Auricularia spp.</i>)	value	1. kg	5.00%
	0712.33	-- Jelly fungi (<i>Tremella spp.</i>)	value	1. kg	5.00%
	0712.39	-- Other	value	1. kg	5.00%
	0712.90	- Other vegetables; mixtures of vegetables	value	1. kg	5.00%
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.			
	0713.10	- Peas (<i>Pisum sativum</i>)	value	1. kg	5.00%
	0713.20	- Chickpeas (garbanzos)	value	1. kg	5.00%
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :			
	0713.31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	value	1. kg	5.00%
	0713.32	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	value	1. kg	5.00%
	0713.33	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	value	1. kg	5.00%
	0713.39	-- Other	value	1. kg	5.00%
	0713.40	- Lentils	value	1. kg	5.00%
	0713.50	- Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i>)	value	1. kg	5.00%
	0713.90	- Other	value	1. kg	5.00%

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07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.			
	0714.10	- Manioc (cassava)	value	1. kg	5.00%
	0714.20	- Sweet potatoes	value	1. kg	5.00%
	0714.90	- Other	value	1. kg	5.00%

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Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
		- Coconuts :			
	0801.11	-- Desiccated	value	1. kg	5.00%
	0801.19	-- Other	value	1. kg	5.00%
	0801.20	- Brazil nuts	value	1. kg	5.00%
	0801.30	- Cashew nuts	value	1. kg	5.00%

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08.02	0802.00	Other nuts, fresh or dried, whether or not shelled or peeled.	value	1. kg	5.00%
08.03	0803.00	Bananas, including plantains, fresh or dried.	value	1. kg	5.00%
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
	0804.10	- Dates	value	1. kg	5.00%
	0804.20	- Figs	value	1. kg	5.00%
	0804.30	- Pineapples	value	1. kg	5.00%
	0804.40	- Avocados	value	1. kg	5.00%
	0804.50	- Guavas, mangoes and mangosteens	value	1. kg	5.00%
08.05		Citrus fruit, fresh or dried.			
	0805.10	- Oranges	value	1. kg	5.00%
	0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	value	1. kg	5.00%
	0805.40	- Grapefruit	value	1. kg	5.00%
	0805.50	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	value	1. kg	5.00%
	0805.90	- Other	value	1. kg	5.00%
08.06		Grapes, fresh or dried.			
	0806.10	- Fresh	value	1. kg	5.00%

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	0806.20	- Dried	value	1. kg	5.00%
08.07		Melons (including watermelons) and papaws (papayas), fresh.			
		-Melons (including watermelons) :			
	0807.11	-- Watermelons	value	1. kg	5.00%
		-- Other :			
	0807.191	--- Cantelope	value	1. kg	5.00%
	0807.192	--- Honeydew	value	1. kg	5.00%
	0807.199	--- Other	value	1. kg	5.00%
	0807.20	- Papaws (papayas)	value	1. kg	5.00%
08.08		Apples, pears and quinces, fresh.			
	0808.10	- Apples	value	1. kg	5.00%
	0808.20	- Pears and quinces	value	1. kg	5.00%
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
	0809.10	- Apricots	value	1. kg	5.00%
	0809.20	- Cherries	value	1. kg	5.00%
	0809.30	- Peaches, including nectarines	value	1. kg	5.00%
	0809.40	- Plums and sloes	value	1. kg	5.00%
08.10		Other fruit, fresh.			

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	0810.10	- Strawberries	value	1. kg	5.00%
	0810.20	-Raspberries, blackberries, mulberries and loganberries	value	1. kg	5.00%
	0810.30	-Black, white or red currants and gooseberries	value	1. kg	5.00%
	0810.40	-Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	value	1. kg	5.00%
	0810.50	- Kiwifruit	value	1. kg	5.00%
	0810.60	- Durians	value	1. kg	5.00%
	0810.90	- Other	value	1. kg	5.00%
08.11	0811.00	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	value	1. kg	5.00%
08.12	0812.00	Fruit and nuts, 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.	value	1. kg	5.00%
08.13	0813.00	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	value	1. kg	5.00%
08.14	0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	value	1. kg	5.00%

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Chapter 9

Coffee, tea, maté and spices

Notes.

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

- (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
- (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2.- This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of duty
09.01	0901.00	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	value	1. kg	5.00%
09.02	0902.00	Tea, whether or not flavoured.	value	1. kg	5.00%
09.03	0903.00	Maté.	value	1. kg	5.00%

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09.04	0904.00	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.	value	1. kg	5.00%
09.05	0905.00	Vanilla.	value	1. kg	5.00%
09.06	0906.00	Cinnamon and cinnamon-tree flowers.	value	1. kg	5.00%
09.07	0907.00	Cloves (whole fruit, cloves and stems).	value	1. kg	5.00%
09.08	0908.00	Nutmeg, mace and cardamoms.	value	1. kg	5.00%
09.09	0909.00	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	value	1. kg	5.00%
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.			
	0910.10	- Ginger	value	1. kg	5.00%
	0910.20	- Saffron	value	1. kg	5.00%
	0910.30	- Turmeric (curcuma)	value	1. kg	5.00%
	0910.40	- Thyme; bay leaves	value	1. kg	5.00%
	0910.50	- Curry	value	1. kg	5.00%
		- Other spices :			
	0910.91	-- Mixtures referred to in Note 1 (b) to this Chapter	value	1. kg	5.00%
	0910.99	-- Other	value	1. kg	5.00%

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Chapter 10

Cereals

Notes.

- 1.- (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
- 2.- Heading No. 10.05 does not cover sweet corn (Chapter 7).

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
10.01	1001.00	Wheat and meslin.	value	1. kg	0.00%
10.02	1002.00	Rye.	value	1. kg	0.00%
10.03	1003.00	Barley.	value	1. kg	0.00%
10.04	1004.00	Oats.	value	1. kg	0.00%
10.05	1005.00	Maize (corn).	value	1. kg	0.00%
10.06	1006.00	Rice.	value	1. kg	0.00%
10.07	1007.00	Grain sorghum.	value	1. kg	0.00%
10.08	1008.00	Buckwheat, millet and canary seed; other cereals.	value	1. kg	0.00%

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Chapter 11

**Products of the milling industry; malt; starches;
inulin; wheat gluten**

Notes.

- 1.- This Chapter does not cover :
- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
 - (b) Prepared flours, grouts, meals or starches of heading 19.01;
 - (c) Corn flakes or other products of heading 19.04;
 - (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30); or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
- 2.- (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).
- Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.
- (B) Products falling in this Chapter under the above provisions shall be classified in heading No. 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

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Otherwise, they fall in heading 11.03 or 11.04.

Cereal (1)	Starch content (2)	Ash content (3)	Rate of passage with an aperture through a sieve of	
			315 micrometres (microns) (4)	500 micrometres (microns) (5)
Wheat and rye.....	45 %	2.5 %	80 %	-
Barley.....	45 %	3 %	80 %	-
Oats.....	45 %	5 %	80 %	-
Maize (corn) and grain sorghum.....	45 %	2 %	-	90 %
Rice.....	45 %	1.6 %	80 %	-
Buckwheat.....	45 %	4 %	80 %	-

- 3.- For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which :
- in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
 - in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
11.01	1101.00	Wheat or meslin flour.	value	1. kg	0.00%
11.02	1102.00	Cereal flours other than of wheat or meslin.	value	1. kg	0.00%
11.03	1103.00	Cereal groats, meal and pellets.	value	1. kg	0.00%

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11.04	1104.00	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	value	1. kg	0.00%
11.05	1105.00	Flour, meal, powder, flakes, granules and pellets of potatoes.	value	1. kg	0.00%
11.06		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.			
	1106.10	- Of the dried leguminous vegetables of heading 07.13	value	1. kg	0.00%
	1106.20	- Of sago or of roots or tubers of heading 07.14	value	1. kg	0.00%
	1106.30	- Of the products of Chapter 8	value	1. kg	0.00%
11.07	1107.00	Malt, whether or not roasted.	value	1. kg	0.00%
11.08	1108.00	Starches; inulin.	value	1. kg	0.00%
11.09	1109.00	Wheat gluten, whether or not dried.	value	1. kg	0.00%

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Chapter 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

Notes.

- 1.- Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
- 2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
- 3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".
Heading 12.09 does not, however, apply to the following even if for sowing :
 - (a) Leguminous vegetables or sweet corn (Chapter 7);
 - (b) Spices or other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products of headings 12.01 to 12.07 or 12.11.
- 4.- Heading 12.11 applies, *inter alia*, to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.
Heading 12.11 does not, however, apply to :
 - (a) Medicaments of Chapter 30;

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(b) Perfumery, cosmetic or toilet preparations of Chapter 33;
or

(c) Insecticides, fungicides, herbicides, disinfectants or
similar products of heading 38.08.

5.- For the purposes of heading 12.12, the term "seaweeds and
other algae" does not include :

(a) Dead single-cell micro-organisms of heading 21.02;

(b) Cultures of micro-organisms of heading 30.02; or

(c) Fertilisers of heading 31.01 or 31.05.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
12.01	1201.00	Soya beans, whether or not broken.	value	1. kg	5.00 %
12.02	1202.00	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	value	1. kg	5.00 %
12.03	1203.00	Copra.	value	1. kg	5.00 %
12.04	1204.00	Linseed, whether or not broken.	value	1. kg	5.00 %
12.05	1205.00	Rape or colza seeds, whether or not broken.	value	1. kg	5.00 %
12.06	1206.00	Sunflower seeds, whether or not broken.	value	1. kg	5.00 %
12.07	1207.00	Other oil seeds and oleaginous fruits, whether or not broken.	value	1. kg	5.00 %
12.08	1208.00	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	value	1. kg	5.00 %

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12.09		Seeds, fruit and spores, of a kind used for sowing.			
	1209.10	- Sugar beet seed	value	1. kg	0.00 %
	1209.20	- Seeds of forage plants, other than beet seed	value	1. kg	0.00 %
	1209.30	-Seeds of herbaceous plants cultivated principally for their flowers	value	1. kg	0.00 %
		- Other :			
	1209.91	-- Vegetable seeds	value	1. kg	0.00 %
	1209.99	-- Other	value	1. kg	0.00 %
12.10	1210.00	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	value	1. kg	5.00 %
12.11	1211.00	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	value	1. kg	5.00 %
12.12	1212.00	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.	value	1. kg	5.00 %

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12.13	1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	value	1. kg	0.00 %
12.14	1214.00	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	value	1. kg	0.00 %

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Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Notes.

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

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
13.01	1301.00	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	value	1. kg	5.00%
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	value	1. kg	5.00%
	1302.10	- Vegetable saps and extracts	value	1. kg	5.00%
	1302.20	- Pectic substances, pectinates and pectates	value	1. kg	5.00%
	1302.30	-Mucilages and thickeners, whether or not modified, derived from vegetable products	value	1. kg	5.00%

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Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

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

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
14.01	1401.00	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	value	1. kg	5.00%
14.02	1402.00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	value	1. kg	5.00%
14.03	1403.00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles.	value	1. kg	5.00%
14.04		Vegetable products not elsewhere specified or included.			
	1404.10	- Raw vegetable materials of a kind used primarily in dyeing or tanning	value	1. kg	5.00%
	1404.20	- Cotton linters	value	1. kg	5.00%
	1404.90	- Other	value	1. kg	5.00%

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Section III

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

Chapter 15

**Animal or vegetable fats and oils and their cleavage products;
prepared edible fats;
animal or vegetable waxes**

Notes.

- 1.- This Chapter does not cover :
 - (a) Pig fat or poultry fat of heading 02.09;
 - (b) Cocoa butter, fat or oil (heading 18.04);
 - (c) Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21);
 - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
 - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading 40.02).
- 2.- Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
- 3.- Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading

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appropriate to the corresponding undenatured fats and oils and their fractions.

- 4.- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
15.01	1501.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	value	1. kg	5.00%
15.02	1502.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	value	1. kg	5.00%
15.03	1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	value	1. kg	5.00%
15.04	1504.00	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	value	1. kg	5.00%
15.05	1505.00	Wool grease and fatty substances derived therefrom (including lanolin).	value	1. kg	5.00%
15.06	1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	value	1. kg	5.00%
15.07	1507.00	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	value	1. kg	5.00%

Comment: Consider collapsing this heading.

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15.08	1508.00	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	value	1. kg	5.00%
15.09	1509.00	Olive oil and its fractions, whether or not refined, but not chemically modified.	value	1. kg	5.00%
15.10	1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	value	1. kg	5.00%
15.11	1511.00	Palm oil and its fractions, whether or not refined, but not chemically modified.	value	1. kg	5.00%
15.12	1512.00	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	value	1. kg	5.00%
15.13	1513.00	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	value	1. kg	5.00%
15.14	1514.00	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	value	1. kg	5.00%
15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
	1515.10	- Linseed oil and its fractions	value	1. kg	5.00%
	1515.20	-Maize (corn) oil and its fractions	value	1. kg	5.00%

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	1515.30	- Castor oil and its fractions	value	1. kg	5.00%
	1515.40	- Tung oil and its fractions	value	1. kg	5.00%
	1515.50	- Sesame oil and its fractions	value	1. kg	5.00%
	1515.90	- Other	value	1. kg	5.00%
15.16	1516.00	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	value	1. kg	5.00%
15.17	1517.00	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.	value	1. kg	5.00%
15.18	1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	value	1. kg	5.00%
15.20	1520.00	Glycerol, crude; glycerol waters and glycerol lyes.	value	1. kg	5.00%

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15.21	1521.00	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	value	1. kg	22.25%
15.22	1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	value	1. kg	5.00%

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Section IV

**PREPARED FOODSTUFFS;
BEVERAGES, SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

Note.

- 1.- In this Section the term "pellets" means products which have been agglomerated either direct by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

Chapter 16

**Preparations of meat, of fish or of crustaceans,
molluscs or other aquatic invertebrates**

Notes.

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

Subheading Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
16.01	1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	value	1. kg	5.00%
16.02		Other prepared or preserved meat, meat offal or blood.			
	1602.10	- Homogenised preparations	value	1. kg	5.00%
	1602.20	- Of liver of any animal	value	1. kg	5.00%
	1602.30	- Of poultry of heading 01.05	value	1. kg	5.00%
	1602.40	- Of swine :	value	1. kg	5.00%
	1602.50	- Of bovine animals	value	1. kg	5.00%

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	1602.90	-Other, including preparations of blood of any animal	value	1. kg	5.00%
16.03	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	value	1. kg	5.00%
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs			
	1604.10	-Fish, whole or in pieces, but not minced	value	1. kg	5.00%
	1604.20	-Other prepared or preserved fish	value	1. kg	5.00%
	1604.30	- Caviar and caviar substitutes	value	1. kg	5.00%
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
	1605.10	- Crab	value	1. kg	10.00%
	1605.20	- Shrimps and prawns	value	1. kg	10.00%
	1605.30	- Lobster	value	1. kg	10.00%
	1605.40	- Other crustaceans	value	1. kg	10.00%
	1605.90	- Other	value	1. kg	10.00%

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Chapter 17

Sugars and sugar confectionery

Note.

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

Subheading Note.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.			
	1701.10	- Raw sugar not containing added flavouring or colouring matter - Other :	value	1. kg	0.00%
	1701.91	-- Containing added flavouring or colouring matter	value	1. kg	0.00%
	1701.99	-- Other	value	1. kg	0.00%

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17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
	1702.10	- Lactose and lactose syrup	value	1. kg	22.25 %
	1702.20	- Maple sugar and maple syrup	value	1. kg	22.25 %
	1702.30	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	value	1. kg	22.25 %
	1702.40	-Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	value	1. kg	22.25 %
	1702.50	- Chemically pure fructose	value	1. kg	22.25 %
	1702.60	-Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	value	1. kg	22.25 %
	1702.90	-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	value	1. kg	22.25 %
17.03		Molasses resulting from the extraction or refining of sugar.			
	1703.10	- Cane molasses	value	1. kg	10.00 %
	1703.90	- Other	value	1. kg	10.00 %

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17.04		Sugar confectionery (including white chocolate), not containing cocoa.			
	1704.10	-Chewing gum, whether or not sugar-coated - Other :	value	1. kg	22.25 %
	1704.901	--- Breakfast cereals	value	1. kg	0.00%
	1704.909	--- Other	value	1. kg	22.25 %

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Chapter 18

Cocoa and cocoa preparations

Notes.

- 1.- This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
- 2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
18.01	1801.00	Cocoa beans, whole or broken, raw or roasted.	value	1. kg	10.00%
18.02	1802.00	Cocoa shells, husks, skins and other cocoa waste.	value	1. kg	10.00%
18.03	1803.00	Cocoa paste, whether or not defatted.	value	1. kg	10.00%
18.04	1804.00	Cocoa butter, fat and oil.	value	1. kg	10.00%
18.05	1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	value	1. kg	10.00%
18.06		Chocolate and other food preparations containing cocoa.			
	1806.10	-Cocoa powder, containing added sugar or other sweetening matter	value	1. kg	22.25%

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1806.20	-Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	value	1. kg	22.25%
1806.30	-Other, in blocks, slabs or bars - Other:	value	1. kg	22.25%
1806.901	--- Breakfast Cereals	value	1. kg	0.00%
1806.909	--- Other	value	1. kg	22.25%

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Chapter 19

Preparations of cereals, flour, starch or milk; pastrycooks' products

Notes.

- 1.- This Chapter does not cover :
 - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
 - (c) Medicaments or other products of Chapter 30.

- 2.- For the purposes of heading 19.01,
 - (a) The term "groats" means cereal groats of Chapter 11;
 - (b) The terms "flour" and "meal" mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

- 3.- Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

- 4.- For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
	1901.10	-Preparations for infant use, put up for retail sale	value	1. kg	0.00%
	1901.20	-Mixes and doughs for the preparation of bakers' wares of heading 19.05	value	1. kg	10.00 %
	1901.90	- Other	value	1. kg	10.00 %
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			
	1902.10	- Uncooked pasta, not stuffed or otherwise prepared	value	1. kg	10.00 %
	1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared	value	1. kg	10.00 %

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	1902.30	- Other pasta	value	1. kg	10.00 %
	1902.40	- Couscous	value	1. kg	10.00 %
19.03	1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	value	1. kg	10.00 %
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.			
		- Prepared foods obtained by the swelling or roasting of cereals or cereal products			
	1904.101	--- Breakfast cereals	value	1. kg	0.00%
	1904.109	--- Other	value	1. kg	10.00 %
	1904.20	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	value	1. kg	0.00%
	1904.30	- Bulgur wheat	value	1. kg	0.00%
	1904.90	- Other	value	1. kg	10.00 %

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19.05	1905.00	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	value	1. kg	10.00 %
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Chapter 20

Preparations of vegetables, fruit, nuts or other parts of plants

Notes.

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

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- 6.- For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol.

Subheading Notes.

- 1.- For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading No. 2005.10 takes precedence over all other subheadings of heading 20.05.
- 2.- For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
20.01	2001.00	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	value	1. kg	5.00%
20.02	2002.00	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	value	1. kg	5.00%

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20.03	2003.00	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	value	1. kg	5.00%
20.04	2004.00	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	value	1. kg	5.00%
20.05	2005.00	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
		- Homogenised vegetables:			
	2005.101	--- Preparations for infant use, put up for retail sale	value	1. kg	0.00%
	2005.109	--- Other	value	1. kg	5.00%
	2005.20	- Potatoes	value	1. kg	5.00%
	2005.40	- Pea (<i>Pisum sativum</i>)	value	1. kg	5.00%
	2005.50	- Bean (<i>Vigna spp., Phaseolus spp.</i>)	value	1. kg	5.00%
	2005.60	- Asparagus	value	1. kg	5.00%
	2005.70	- Olives	value	1. kg	5.00%
	2005.08	- Sweet corn (<i>Zea mays var. saccharata</i>)	value	1. kg	5.00%
	2005.90	- Other vegetables and mixtures of vegetables			
20.06	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	value	1. kg	5.00%
20.07		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
		-Homogenised preparations:			

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	2007.101	--- Preparations for infant use, put up for retail sale	value	1. kg	0.00%
	2007.109	--- Other	value	1. kg	5.00%
		- Other :			
	2007.91	-- Citrus fruit	value	1. kg	5.00%
	2007.99	-- Other	value	1. kg	5.00%
20.08	2008.00	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	value	1. kg	5.00%
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	2009.10	- Orange juice	value	1. kg	5.00%
	2009.20	- Grapefruit juice	value	1. kg	5.00%
	2009.30	- Juice of any other single citrus fruit	value	1. kg	5.00%
	2009.40	- Pineapple juice	value	1. kg	5.00%
	2009.50	- Tomato juice	value	1. kg	5.00%
	2009.60	- Grape juice (including grape must)	value	1. kg	5.00%
	2009.70	- Apple juice	value	1. kg	5.00%

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2009.80	- Juice of any other single fruit or vegetable	value	1. kg	5.00%
2009.90	- Mixtures of juices	value	1. kg	5.00%

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Chapter 21

Miscellaneous edible preparations

Notes.

- 1.- This Chapter does not cover :
 - (a) Mixed vegetables of heading 07.12;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
 - (c) Flavoured tea (heading 09.02);
 - (d) Spices or other products of headings 09.04 to 09.10;
 - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
 - (g) Prepared enzymes of heading 35.07.

- 2.- Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.

- 3.- For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
21.01	2101.00	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	value	1. kg	5.00%
21.02	2102.00	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	value	1. kg	15.00%
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
	2103.10	- Soya sauce	value	1. kg	15.00%
	2103.20	-Tomato ketchup and other tomato sauces	value	1. kg	15.00%
	2103.30	-Mustard flour and meal and prepared mustard	value	1. kg	15.00%
	2103.90	- Other	value	1. kg	15.00%
21.04		Soups and broths and preparations therefor; homogenised composite food preparations.			

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	2104.10	-Soups and broths and preparations therefor	value	1. kg	15.00%
		-Homogenised composite food preparations :			
	2104.201	--- Preparations for infant use, put up for retail sale	value	1. kg	0.00%
	2104.209	--- Other	value	1. kg	15.00%
21.05	2105.00	Ice cream and other edible ice, whether or not containing cocoa.	value	1. kg	22.25%
21.06		Food preparations not elsewhere specified or included.			
	2106.10	-Protein concentrates and textured protein substances	value	1. kg	15.00%
	2106.90	- Other	value	1. kg	15.00%

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Chapter 22

Beverages, spirits and vinegar

Notes.

- 1.- This Chapter does not cover :
 - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - (b) Sea water (heading 25.01);
 - (c) Distilled or conductivity water or water of similar purity (heading 28.51);
 - (d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
 - (e) Medicaments of heading 30.03 or 30.04; or
 - (f) Perfumery or toilet preparations (Chapter 33).

- 2.- For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.

- 3.- For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings Nos. 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

- 1.- For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
	2201.10	- Mineral waters and aerated waters	value	1.1	15.00%
	2201.90	- Other	value	1.1	15.00%
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	value	1.1	33.5%
	2202.90	- Other	value	1.1	15.00%
22.03	2203.00	Beer made from malt.	1	1.1	\$0.86
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
	2204.10	- Sparkling wine	1	1.1	\$2.50
	2204.20	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol	1	1.1	\$2.50

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	2204.30	- Other grape must	1	1. 1	\$2.50
22.05	2205.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	1	1. 1	\$2.50
22.06	2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	1	1. 1	\$1.22
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.			
	2207.10	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	la	1. 1 2. la	\$23.00
	2207.20	-Ethyl alcohol and other spirits, denatured, of any strength	la	1. 1 2. la	\$23.00
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.			
	2208.20	-Spirits obtained by distilling grape wine or grape marc	la	1. 1 2. la	\$23.00
	2208.30	- Whiskies	la	1. 1 2. la	\$23.00
	2208.40	- Rum and tafia	la	1. 1 2. la	\$23.00
	2208.50	- Gin and Geneva	la	1. 1 2. la	\$23.00
	2208.60	- Vodka	la	1. 1 2. la	\$23.00

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	2208.70	- Liqueurs and cordials	la	1. 1 2. la	\$23.00
	2208.90	- Other	la	1. 1 2. la	\$23.00
22.09	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	value	1. 1	22.25%

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Chapter 23

**Residues and waste from the food industries;
prepared animal fodder****Note.**

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
23.01	2301.00	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	value	1. kg	0.00%
23.02	2302.00	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	value	1. kg	0.00%
23.03	2303.00	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	value	1. kg	0.00%

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23.04	2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	value	1. kg	0.00%
23.05	2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	value	1. kg	0.00%
23.06	2306.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.	value	1. kg	0.00%
23.07	2307.00	Wine lees; argol.	value	1. kg	0.00%
23.08	2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	value	1. kg	0.00%
23.09		Preparations of a kind used in animal feeding.			
	2309.10	- Dog or cat food, put up for retail sale - Other :	value	1. kg	22.25%
	2309.901	--- Feed for horses, cattle, swine, rabbits, poultry, sheep and goats	value	1. kg	0.00%
	2309.909	--- Other	value	1. kg	22.25%

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Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
24.01	2401.00	Unmanufactured tobacco; tobacco refuse.	kg	1. kg	\$0.22
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
	2402.10	- Cigars, cheroots and cigarillos, containing tobacco	value	1. kg	22.25%
	2402.20	- Cigarettes containing tobacco	u	1. kg 2. u	\$0.10
	2402.90	- Other	value	1. kg	33.50%
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
	2403.10	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion - Other :	value	1. kg	33.50%

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2403.91	-- "Homogenised" "reconstituted" tobacco	or	value	1. kg	33.50%
2403.99	-- Other		value	1. kg	33.50%

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Section V

MINERAL PRODUCTS

Chapter 25

**Salt; sulphur; earths and stone;
plastering materials, lime and cement**

Notes.

- 1.- Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

- 2.- This Chapter does not cover :
- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
 - (b) Earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);

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- (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
 - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (h) Billiard chalks (heading 95.04); or
 - (ij) Writing or drawing chalks or tailors' chalks (heading 96.09).
- 3.- Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
- 4.- Heading 25.30 applies, *inter alia*, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
25.01	2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	value	1. kg	0.00%
25.02	2502.00	Unroasted iron pyrites.	value	1. kg	22.25%

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25.03	2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	value	1. kg	22.25%
25.04	2504.00	Natural graphite.	value	1. kg	22.25%
25.05		Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.			
	2505.10	- Silica sands and quartz sands	value	1. kg	22.25%
	2505.90	- Other	value	1. kg	22.25%
25.06	2506.00	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	value	1. kg	22.25%
25.07	2507.00	Kaolin and other kaolinic clays, whether or not calcined.	value	1. kg	0.00%
25.08		Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.			
	2508.10	- Bentonite	value	1. kg	0.00%
	2508.20	-Decolourising earths and fuller's earth	value	1. kg	0.00%
	2508.30	- Fire-clay	value	1. kg	0.00%
	2508.40	- Other clays	value	1. kg	0.00%
	2508.50	-Andalusite, kyanite and sillimanite	value	1. kg	0.00%

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	2508.60	- Mullite	value	1. kg	0.00%
	2508.70	- Chamotte or dinas earths	value	1. kg	0.00%
25.09	2509.00	Chalk.	value	1. kg	22.25%
25.10	2510.00	Natural phosphates, natural aluminium phosphates and phosphatic chalk.	value	1. kg	22.25%
25.11	2511.00	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.	value	1. kg	22.25%
25.12	2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	value	1. kg	22.25%
25.13	2513.00	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	value	1. kg	22.25%
25.14	2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	value	1. kg	22.25%

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25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
	2515.10	- Marble and travertine	value	1. kg	22.25%
	2515.20	-Ecaussine and other calcareous monumental or building stone; alabaster	value	1. kg	22.25%
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
	2516.10	- Granite	value	1. kg	22.25%
	2516.20	- Sandstone	value	1. kg	22.25%
	2516.90	-Other monumental or building stone	value	1. kg	22.25%

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25.17	2517.00	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.	value	1. kg	22.25%
25.18	2518.00	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.	value	1. kg	22.25%
25.19	2519.00	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	value	1. kg	22.25%
25.20		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.			
	2520.10	- Gypsum; anhydrite	value	1. kg	22.25%
	2520.20	- Plasters	value	1. kg	22.25%

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25.21	2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	value	1. kg	5.00%
25.22	2522.00	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.	value	1. kg	5.00%
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.			
	2523.10	- Cement clinkers	value	1. kg	5.00%
	2523.20	- Portland cement	value	1. kg	5.00%
	2523.30	- Aluminous cement	value	1. kg	5.00%
	2523.90	- Other hydraulic cements	value	1. kg	5.00%
25.24	2524.00	Asbestos.	value	1. kg	22.25%
25.25	2525.00	Mica, including splittings; mica waste.	value	1. kg	22.25%
25.26	2526.00	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	value	1. kg	22.25%
25.28	2528.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H₃BO₃ calculated on the dry weight.	value	1. kg	22.25%

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25.29	2529.00	Felspar; leucite, nepheline and nepheline syenite; fluorspar.	value	1. kg	22.25%
25.30		Mineral substances not elsewhere specified or included.			
	2530.10	-Vermiculite, perlite and chlorites, unexpanded	value	1. kg	22.25%
	2530.20	-Kieserite, epsomite (natural magnesium sulphates)	value	1. kg	22.25%
	2530.40	- Natural micaceous iron oxides	value	1. kg	22.25%
	2530.90	- Other	value	1. kg	22.25%

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Chapter 26

Ores, slag and ash

Notes.

- 1.- This Chapter does not cover :
 - (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
 - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
 - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
 - (d) Basic slag of Chapter 31;
 - (e) Slag wool, rock wool or similar mineral wools (heading 68.06);or
 - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
 - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

- 2.- For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

- 3.- Heading 26.20 applies only to:
 - (a) Ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues

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from the incineration of municipal waste (heading 26.21):
and

- (b) Ash and residues containing arsenic, whether or not containing metals of kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
26.01	2601.00	Iron ores and concentrates, including roasted iron pyrites.	value	1. kg	22.25%
26.02	2602.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	value	1. kg	22.25%
26.03	2603.00	Copper ores and concentrates.	value	1. kg	22.25%
26.04	2604.00	Nickel ores and concentrates.	value	1. kg	22.25%
26.05	2605.00	Cobalt ores and concentrates.	value	1. kg	22.25%
26.06	2606.00	Aluminium ores and concentrates.	value	1. kg	22.25%
26.07	2607.00	Lead ores and concentrates.	value	1. kg	22.25%
26.08	2608.00	Zinc ores and concentrates.	value	1. kg	22.25%
26.09	2609.00	Tin ores and concentrates.	value	1. kg	22.25%
26.10	2610.00	Chromium ores and concentrates.	value	1. kg	22.25%
26.11	2611.00	Tungsten ores and concentrates.	value	1. kg	22.25%

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26.12	2612.00	Uranium or thorium ores and concentrates.	value	1. kg	22.25%
26.13	2613.00	Molybdenum ores and concentrates.	value	1. kg	22.25%
26.14	2614.00	Titanium ores and concentrates.	value	1. kg	22.25%
26.15	2615.00	Niobium, tantalum, vanadium or zirconium ores and concentrates.	value	1. kg	22.25%
26.16		Precious metal ores and concentrates.			
	2616.10	- Silver ores and concentrates	value	1. kg	22.25%
	2616.90	- Other	value	1. kg	22.25%
26.17	2617.00	Other ores and concentrates.	value	1. kg	22.25%
26.18	2618.00	Granulated slag (slag sand) from the manufacture of iron or steel.	value	1. kg	22.25%
26.19	2619.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	value	1. kg	22.25%
26.20	2620.00	Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds.	value	1. kg	22.25%
26.21	2621.00	Other slag and ash, including seaweed ash (kelp); ash and residues from the incinerations from municipal wastes.	value	1. kg	22.25%

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Chapter 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Notes.

- 1.- This Chapter does not cover :
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
 - (b) Medicaments of heading 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

- 2.- References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

- 3.- For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
 - (a) Such oils no longer fit for use as primary products (for example used lubricating oils, used hydraulic oils and used transformer oils);
 - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and

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- (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

- 1.- For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.
- 2.- For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
- 3.- For the purposes of subheadings 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms "benzol(benzene)", "toluol (toluene)", "xylol(xylenes)", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylenes, naphthalene or phenols, respectively.
- 4.- For the purposes of subheading 2710.11, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210 °C (ASTM D 86 method)

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
27.01	2701.00	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	val e	1. kg	22.25%
27.02	2702.00	Lignite, whether or not agglomerated, excluding jet.	val e	1. kg	22.25%
27.03	2703.00	Peat (including peat litter), whether or not agglomerated.	val e	1. kg	22.25%

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27.04	2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	valu e	1. kg	22.25%
27.05	2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	valu e	1. kg	22.25%
27.06	2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	valu e	1. kg	22.25%
27.07	2707.00	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	valu e	1. kg	22.25%
27.08	2708.00	Pitch and pitch coke, obtained from coal tar or from other mineral tars.	valu e	1. kg	22.25%
27.09	2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.	1	1. kg 2. l	\$0.54
27.10	2710.00	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparation; waste oils.			

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	- Petroleum oils and oils obtained from bituminous minerals, (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils :			
2710.11	-- Light oils and preparations (i.e. motor spirits)	1	1. kg 2. l	\$0.54
	-- Other:			
2710.191	--- Kerosene and other medium oils (not including gas oils)	1	1. kg 2. l	\$0.15
2710.192	--- Gas oils (diesel)	1	1. kg 2. l	\$0.34
2710.193	--- Gas oils (heavy atmospheric)	1	1. kg 2. l	\$0.34
2710.194	--- Fuel oils not elsewhere specified or included	1	1. kg 2. l	\$0.23
2710.199	--- Other (lubricating oils and grease etc)	value	1. kg 2. l	22.25%
	- Waste oils:			
2710.91	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	value	1. kg 2. l	22.25%
2710.99	-- Other	value	1. kg 2. l	22.25%
27.11	Petroleum gases and other gaseous hydrocarbons.			

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		- Liquefied :			
	2711.11	-- Natural gas	value	1. kg	22.25%
	2711.12	-- Propane	value	1. kg	22.25%
	2711.13	-- Butanes	value	1. kg	22.25%
	2711.14	-- Ethylene, propylene, butylene et butadiene	value	1. kg	22.25%
	2711.19	-- Other	value	1. kg	22.25%
		- In gaseous state :			
	2711.21	-- Natural gas	value	1. kg	22.25%
	2711.29	-- Other	value	1. kg	22.25%
27.12	2712.00	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	value	1. kg	22.25%
27.13	2713.00	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	value	1. kg	22.25%
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.			
	2714.10	-Bituminous or oil shale and tar sands	value	1. kg	22.25%

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	2714.90	- Other	valu e	1. kg	22.25%
27.15	2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	valu e	1. kg	22.25%
27.16	2716.00	Electrical energy.	valu e	1. 1000kwh	22.25%

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Section VI

**PRODUCTS OF THE CHEMICAL
OR ALLIED INDUSTRIES**

Notes.

- 1.-
 - (a) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.
 - (b) Subject to paragraph (a) above, goods answering to a description in heading 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.

- 2.- Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

- 3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

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Chapter 28

**Inorganic chemicals; organic or inorganic compounds
of precious metals, of rare-earth metals,
of radioactive elements or of isotopes**

Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to:
- (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
- 2.- In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.38), organic products included in headings 28.43 to 28.46 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:

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- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - (b) Halide oxides of carbon (heading 28.12);
 - (c) Carbon disulphide (heading 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
 - (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).
- 3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
 - (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or

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- (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
- 4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
- 5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

- 6.- Heading 28.44 applies only to :
 - (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μ Ci/g);
 - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - (f) Radioactive residues whether or not usable.

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

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of

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which the natural isotopic composition has been artificially modified.

7.- Heading 28.48 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.

8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		I.- CHEMICAL ELEMENTS			
28.01	2801.00	Fluorine, chlorine, bromine and iodine.	value	1. kg	22.25%
28.02	2802.00	Sulphur, sublimed or precipitated; colloidal sulphur.	value	1. kg	22.25%
28.03	2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	value	1. kg	22.25%
28.04		Hydrogen, rare gases and other non-metals.			
	2804.10	- Hydrogen	value	1. m ³	22.25%
		- Rare gases :			
	2804.21	-- Argon	value	1. m ³	22.25%
	2804.29	-- Other	value	1. m ³	22.25%

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	2804.30	- Nitrogen	value	1. m ³	22.25%
	2804.40	- Oxygen	value	1. m ³	22.25%
	2804.50	- Boron; tellurium	value	1. kg	22.25%
	2804.60	- Silicon	value	1. kg	22.25%
	2804.70	- Phosphorus	value	1. kg	22.25%
	2804.80	- Arsenic	value	1. kg	22.25%
	2804.90	- Selenium	value	1. kg	22.25%
28.05	2805.00	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.	value	1. kg	22.25%
		II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON- METALS			
28.06	2806.00	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	value	1. kg	22.25%
28.07	2807.00	Sulphuric acid; oleum.	value	1. kg	22.25%
28.08	2808.00	Nitric acid; sulphonitric acids.	value	1. kg	22.25%
28.09	2809.00	Diphosphorus pentaoxide; phosphoric acid, polyphosphoric acids, whether or not chemically defined.	value	1. kg	22.25%
28.10	2810.00	Oxides of boron; boric acids.	value	1. kg	22.25%
28.11	2811.00	Other inorganic acids and other inorganic oxygen compounds of non-metals.	value	1. kg	22.25%

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		III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
28.12	2812.00	Halides and halide oxides of non-metals.	value	1. kg	22.25%
28.13	2813.00	Sulphides of non-metals; commercial phosphorus trisulphide.	value	1. kg	22.25%
		IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
28.14	2814.00	Ammonia, anhydrous or in aqueous solution.	value	1. kg	22.25%
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.			
	2815.10	- Sodium hydroxide (caustic soda)	value	1. kg	22.25%
	2815.20	- Potassium hydroxide (caustic potash)	value	1. kg	22.25%
	2815.30	- Peroxides of sodium or potassium	value	1. kg	22.25%
28.16	2816.00	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	value	1. kg	22.25%
28.17	2817.00	Zinc oxide; zinc peroxide.	value	1. kg	22.25%
28.18	2818.00	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	value	1. kg	22.25%
28.19	2819.00	Chromium oxides and hydroxides.	value	1. kg	22.25%
28.20	2820.00	Manganese oxides.	value	1. kg	22.25%

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28.21	2821.00	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe₂O₃.	value	1. kg	22.25%
28.22	2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	value	1. kg	22.25%
28.23	2823.00	Titanium oxides.	value	1. kg	22.25%
28.24	2824.00	Lead oxides; red lead and orange lead.	value	1. kg	22.25%
28.25	2825.00	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	value	1. kg	22.25%
		V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS			
28.26	2826.00	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	value	1. kg	22.25%
28.27	2827.00	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	value	1. kg	22.25%
28.28	2828.00	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	value	1. kg	22.25%
28.29	2829.00	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	value	1. kg	22.25%
28.30	2830.00	Sulphides; polysulphides, whether or not chemically defined.	value	1. kg	22.25%
28.31	2831.00	Dithionites and sulphonylates.	value	1. kg	22.25%

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28.32	2832.00	Sulphites; thiosulphates.	value	1. kg	22.25%
28.33	2833.00	Sulphates; alums; peroxosulphates (persulphates).	value	1. kg	22.25%
28.34	2834.00	Nitrites; nitrates.	value	1. kg	22.25%
28.35	2835.00	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates whether or not chemically defined.	value	1. kg	22.25%
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.			
	2836.10	- Commercial ammonium carbonate and other ammonium carbonates	value	1. kg	22.25%
	2836.20	- Disodium carbonate	value	1. kg	22.25%
	2836.30	- Sodium hydrogencarbonate (sodium bicarbonate)	value	1. kg	22.25%
	2836.40	- Potassium carbonates	value	1. kg	22.25%
	2836.50	- Calcium carbonate	value	1. kg	22.25%
	2836.60	- Barium carbonate	value	1. kg	22.25%
	2836.70	- Lead carbonates	value	1. kg	22.25%
	2836.90	- Other	value	1. kg	22.25%
28.37	2837.00	Cyanides, cyanide oxides and complex cyanides.	value	1. kg	22.25%
28.38	2838.00	Fulminates, cyanates and thiocyanates.	value	1. kg	22.25%

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28.39	2839.00	Silicates; commercial alkali metal silicates.	value	1. kg	22.25%
28.40	2840.00	Borates; peroxoborates (perborates).	value	1. kg	22.25%
28.41	2841.00	Salts of oxometallic or peroxometallic acids.	value	1. kg	22.25%
28.42		Other salts of inorganic acids or peroxyacids, (including aluminosilicates whether or not chemically defined), other than azides.			
	2842.10	- Double or complex silicates, including aluminosilicates whether or not chemically defined.	value	1. kg	22.25%
	2842.90	- Other	value	1. kg	22.25%
		VI.- MISCELLANEOUS			
28.43		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.			
	2843.10	- Colloidal precious metals	value	1. kg	22.25%
	2843.20	- Silver compounds	value	1. kg	22.25%
	2843.30	- Gold compounds	value	1. kg	22.25%
	2843.90	- Other compounds; amalgams	value	1. kg	22.25%

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28.44	2844.00	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	value	1. kg	22.25%
28.45	2845.00	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	value	1. kg	22.25%
28.46	2846.00	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	value	1. kg	22.25%
28.47	2847.00	Hydrogen peroxide, whether or not solidified with urea.	value	1. kg	22.25%
28.48	2848.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	value	1. kg	22.25%
28.49	2849.00	Carbides, whether or not chemically defined.	value	1. kg	22.25%
28.50	2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	value	1. kg	22.25%
28.51	2851.00	Other inorganic compounds (including distilled or 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.	value	1. kg	22.25%

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Chapter 29

Organic chemicals

Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to:
- (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes : diazonium salts, couplers used for these salts and diazotisable amines and their salts.

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- 2.- This Chapter does not cover :
- (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
 - (b) Ethyl alcohol (heading 22.07 or 22.08);
 - (c) Methane or propane (heading 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Urea (heading 31.02 or 31.05);
 - (f) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
 - (g) Enzymes (heading 35.07);
 - (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
 - (ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
 - (k) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
- 3.- Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
- 4.- In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

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Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 29.29.

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.

- 5.-
- (a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
 - (b) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
 - (c) Subject to Note 1 to Section VI and Note 2 to Chapter 28 :
 - (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound; and
 - (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
 - (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
 - (e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
- 6.- The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

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

- 7.- Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

- 8.- For the purposes of heading 29.37:
- (a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonist (anti-hormones);
 - (b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Note.

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

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.01	2901.00	Acyclic hydrocarbons.	value	1. kg	22.25%
29.02	2902.00	Cyclic hydrocarbons.	value	1. kg	22.25%
29.03	2903.00	Halogenated derivatives of hydrocarbons.	value	1. kg	22.25%
29.04	2904.00	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	value	1. kg	22.25%
		II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.05	2905.00	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	value	1. kg	22.25%
29.06	2906.00	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	value	1. kg	22.25%

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		<p>III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</p>			
29.07	2907.00	Phenols; phenol-alcohols.	value	1. kg	22.25%
29.08	2908.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	value	1. kg	22.25%
		<p>IV.- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</p>			
29.09	2909.00	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	value	1. kg	22.25%
29.10	2910.00	Epoxydes, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	value	1. kg	22.25%

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29.11	2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	value	1. kg	22.25%
V.- ALDEHYDE-FUNCTION COMPOUNDS					
29.12	2912.00	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	value	1. kg	22.25%
29.13	2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.	value	1. kg	22.25%
VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS					
29.14	2914.00	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	value	1. kg	22.25%
VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
29.15	2915.00	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	value	1. kg	22.25%

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29.16	2916.00	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	value	1. kg	22.25%
29.17	2917.00	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	value	1. kg	22.25%
29.18	2918.00	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	value	1. kg	22.25%
<p>VIII. - ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</p>					
29.19	2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	value	1. kg	22.25%
29.20	2920.00	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	value	1. kg	22.25%

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		IX.- NITROGEN-FUNCTION COMPOUNDS			
29.21	2921.00	Amine-function compounds.	value	1. kg	22.25%
29.22	2922.00	Oxygen-function amino- compounds.	value	1. kg	22.25%
29.23	2923.00	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.	value	1. kg	22.25%
29.24	2924.00	Carboxamide-function compounds; amide- function compounds of carbonic acid.	value	1. kg	22.25%
29.25	2925.00	Carboximide-function compounds (including saccharin and its salts) and imine-function compounds.	value	1. kg	22.25%
29.26	2926.00	Nitrile-function compounds.	value	1. kg	22.25%
29.27	2927.00	Diazo-, azo- or azoxy- compounds.	value	1. kg	22.25%
29.28	2928.00	Organic derivatives of hydrazine or of hydroxylamine.	value	1. kg	22.25%
29.29	2929.00	Compounds with other nitrogen function.	value	1. kg	22.25%
		X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES			
29.30	2930.00	Organo-sulphur compounds.	value	1. kg	22.25%
29.31	2931.00	Other organo-inorganic compounds.	value	1. kg	22.25%

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29.32	2932.00	Heterocyclic compounds with oxygen heteroatom(s) only.	value	1. kg	22.25%
29.33	2933.00	Heterocyclic compounds with nitrogen heteroatom(s) only.	value	1. kg	22.25%
29.34	2934.00	Nucleic acids and their salts; whether or not chemically defined other heterocyclic compounds.	value	1. kg	22.25%
29.35	2935.00	Sulphonamides.	value	1. kg	22.25%
		XI.- PROVITAMINS, VITAMINS AND HORMONES			
29.36	2936.00	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.	value	1. kg	22.25%
29.37		Hormones, prostaglandis, thromboxanes and leukotrienes natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.			
		-Polypeptides hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:			
	2937.11	--Somatotropin, it derivatives and structural analogues	value	1. kg	22.25%
	2937.12	-- Insulin and its salts	value	1. kg	22.25%
	2937.19	-- Other	value	1. kg	22.25%

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	- Steroidal hormones, their derivatives and structural analogues:			
2937.21	--Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	value	1. kg	22.25%
2937.22	--Halogenated derivatives of adrenal cortical hormones	value	1. kg	22.25%
2937.23	-- Oestrogens and progestogens	value	1. kg	22.25%
2937.29	-- Other	value	1. kg	22.25%
	- Catecholamine hormones, their derivatives and structural analogues:			
2937.31	-- Epinephrine	value	1. kg	22.25%
2937.39	-- Other	value	1. kg	22.25%
2937.40	- Amino-acid derivatives	value	1. kg	22.25%
2937.50	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	value	1. kg	22.25%
2937.90	- Other	value	1. kg	22.25%

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		XII. - GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS,ETHERS, ESTERS AND OTHER DERIVATIVES			
29.38	2938.00	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	value	1. kg	22.25%
29.39	2939.00	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	value	1. kg	22.25%
		XIII. - OTHER ORGANIC COMPOUNDS			
29.40	2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	value	1. kg	22.25%
29.41		Antibiotics.			
	2941.10	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	value	1. kg	22.25%
	2941.20	-Streptomycins and their derivatives; salts thereof	value	1. kg	22.25%
	2941.30	-Tetracyclines and their derivatives; salts thereof	value	1. kg	22.25%
	2941.40	-Chloramphenicol and its derivatives; salts thereof	value	1. kg	22.25%

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	2941.50	-Erythromycin and its derivatives; salts thereof	value	1. kg	22.25%
	2941.90	- Other	value	1. kg	22.25%
29.42	2942.00	Other organic compounds.	value	1. kg	22.25%

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Chapter 30

Pharmaceutical products

Notes.

- 1.- This Chapter does not cover :
 - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
 - (b) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
 - (d) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (e) Soap or other products of heading 34.01 containing added medicaments;
 - (f) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
 - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

- 2.- For the purposes of heading 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.

- 3.- For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated :
 - (a) As unmixed products:
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and

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- (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
 - (b) As products which have been mixed :
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.
- 4.- Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
- (a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical or dental haemostatics;
 - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - (e) Blood-grouping reagents;
 - (f) Dental cements and other dental fillings; bone reconstruction cements;
 - (g) First-aid boxes and kits;
 - (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides.
 - (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; and
 - (k) Waste pharmaceuticals that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life.

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
30.01		Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.			
	3001.10	-Glands and other organs, dried, whether or not powdered	value	1. kg	0.00%
	3001.20	-Extracts of glands or other organs or of their secretions	value	1. kg	0.00%
	3001.90	- Other	value	1. kg	0.00%
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.			
	3002.10	-Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	value	1. kg	0.00%

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	3002.20	- Vaccines for human medicine	value	1. kg	0.00%
	3002.30	- Vaccines for veterinary medicine	value	1. kg	0.00%
	3002.90	- Other	value	1. kg	0.00%
30.03		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.			
	3003.10	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	value	1. kg	0.00%
	3003.20	- Containing other antibiotics	value	1. kg	0.00%
		- Containing hormones or other products of heading 29.37 but not containing antibiotics :			
	3003.31	-- Containing insulin	value	1. kg	0.00%
	3003.39	-- Other	value	1. kg	0.00%
	3003.40	-Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	value	1. kg	0.00%
	3003.90	- Other	value	1. kg	0.00%

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30.04	<p>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those put up in the form of transdermal administration systems) or in forms or packings for retail sale.</p>				
3004.10	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	value	1. kg		0.00%
3004.20	- Containing other antibiotics	value	1. kg		0.00%
3004.31	- Containing hormones or other products of heading 29.37 but not containing antibiotics :				
3004.32	-- Containing insulin	value	1. kg		0.00%
3004.39	-- Containing corticosteroid hormones, their derivatives and structural analogues	value	1. kg		0.00%
3004.40	-- Other	value	1. kg		0.00%
3004.40	-Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics	value	1. kg		0.00%
3004.50	-Other medicaments containing vitamins or other products of heading 29.36	value	1. kg		0.00%
	- Other:				

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	3004.901	--- Other medicaments in the opinion of the Chief Medical Officer available to the public with safety only where prescribed by a physician and certified as such by the Chief Medical Officer (prescription drugs)	value	1. kg	0.00%
	3004.909	--- Other	value	1. kg	22.25%
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.			
	3005.10	-Adhesive dressings and other articles having an adhesive layer	value	1. kg	22.25%
	3005.90	- Other	value	1. kg	22.25%
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.			
	3006.10	-Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	value	1. kg	0.00%
	3006.20	- Blood-grouping reagents	value	1. kg	0.00%
	3006.30	-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	value	1. kg	0.00%

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3006.40	-Dental cements and other dental fillings; bone reconstruction cements	value	1. kg	0.00%
3006.50	- First-aid boxes and kits	value	1. kg	0.00%
3006.60	-Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	value	1. kg	0.00%
3006.70	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments.	value	1. kg	0.00%
3006.80	- Waste pharmaceuticals.	value	1. kg	0.00%

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Chapter 31

Fertilisers

Notes.

- 1.- This Chapter does not cover :
 - (a) Animal blood of heading 05.11;
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (A), 3 (A), 4 (A) or 5 below); or
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading No. 90.01).

- 2.- Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
 - (B) Fertilisers consisting of any of the goods described in (A) above mixed together.

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- (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
 - (D) Liquid fertilisers consisting of the goods of subparagraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
- 3.- Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :
- (A) Goods which answer to one or other of the descriptions given below :
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogen orthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.
 - (B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.
 - (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
- 4.- Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :
- (A) Goods which answer to one or other of the descriptions given below :
 - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
 - (iii) Potassium sulphate, whether or not pure;

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- (iv) Magnesium potassium sulphate, whether or not pure.
- (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
- 5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogen orthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
- 6.- For the purposes of heading 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
31.01	3101.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	value	1. kg	0.00%
31.02	3102.00	Mineral or chemical fertilisers, nitrogenous.	value	1. kg	0.00%
31.03	3103.00	Mineral or chemical fertilisers, phosphatic.	value	1. kg	0.00%
31.04	3104.00	Mineral or chemical fertilisers, potassic.	value	1. kg	0.00%

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31.05	3105.00	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	value	1. kg	0.00%
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Chapter 32

Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

Notes.

- 1.- This Chapter does not cover :
 - (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
 - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).

- 2.- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

- 3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

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- 4.- Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.
- 5.- The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
- 6.- The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
- (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
32.01	3201.00	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	value	1. kg	22.25%
32.02	3202.00	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.	value	1. kg	22.25%

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32.03	3203.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	value	1. kg	22.25%
32.04	3204.00	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.	value	1. kg	22.25%
32.05	3205.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	value	1. kg	22.25%
32.06	3206.00	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.	value	1. kg	22.25%

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32.07	3207.00	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.	value	1. kg	5.00%
32.08	3208.00	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.	value	1. kg	15.00%
32.09	3209.00	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	value	1. kg	15.00%
32.10	3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	value	1. kg	15.00%
32.11	3211.00	Prepared driers.	value	1. kg	5.00%

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32.12	3212.00	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.	value	1. kg	5.00%
32.13	3213.00	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	value	1. kg	15.00%
32.14	3214.00	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.	value	1. kg	22.25%
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			
	3215.10	- Printing ink	value	1. kg	0.00%
	3215.90	- Other	Value	1. kg	22.25%

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Chapter 33

**Essential oils and resinoids; perfumery,
cosmetic or toilet preparations**

Notes.

- 1.- This Chapter does not cover:
 - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
 - (b) Soap or other products of heading 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading 38.05.

- 2.- The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

- 3.- Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

- 4.- The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products : scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
33.01	3301.00	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	value	1. kg	22.25%
33.02	3302.00	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.	value	1. kg	22.25%
33.03	3303.00	Perfumes and toilet waters.	value	1. kg	10.00%
33.04	3304.00	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	value	1. kg	22.25%
33.05	3305.00	Preparations for use on the hair.	value	1. kg	22.25%

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33.06	3306.00	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	value	1. kg	22.25%
33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.			
	3307.10	-Pre-shave, shaving or after-shave preparations	value	1. kg	10.00%
	3307.20	-Personal deodorants and antiperspirants	value	1. kg	22.25%
	3307.30	-Perfumed bath salts and other bath preparations	value	1. kg	22.25%
	3307.40	-Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites	value	1. kg	22.25%
	3307.90	- Other	value	1. kg	22.25%

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Chapter 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster

Notes.

- 1.- This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

- 2.- For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".

- 3.- For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5 % at 20 °C and left to stand for one hour at the same temperature :
 - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.

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- 4.- In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
- 5.- In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:
- (A) Chemically produced organic products of a waxy character, whether or not water-soluble;
 - (B) Products obtained by mixing different waxes;
 - (C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.
- The heading does not apply to :
- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
 - (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
 - (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
 - (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
34.01	3401.00	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not contain soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	value	1. kg	10.00 %
34.02	3402.00	Organic surface-active agents (other than soap); surface-active washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.	value	1. kg	10.00 %

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34.03	3403.00	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.	value	1. kg	22.25 %
34.04	3404.00	Artificial waxes and prepared waxes.	value	1. kg	22.25 %
34.05	3405.00	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.	value	1. kg	22.25 %
34.06	3406.00	Candles, tapers and the like.	value	1. kg	22.25 %

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34.07	3407.00	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	value	1. kg	22.25 %
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Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes.

- 1.- This Chapter does not cover:
- (a) Yeasts (heading 21.02);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - (c) Enzymatic preparations for pre-tanning (heading 32.02);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) Hardened proteins (heading 39.13); or
 - (f) Gelatin products of the printing industry (Chapter 49).
- 2.- For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %.

Such products with a reducing sugar content exceeding 10 % fall in heading 17.02.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
35.01	3501.00	Casein, caseinates and other casein derivatives; casein glues.	value	1. kg	22.25%

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35.02	3502.00	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	value	1. kg	22.25%
35.03	3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	value	1. kg	22.25%
35.04	3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	value	1. kg	22.25%
35.05	3505.00	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	value	1. kg	22.25%
35.06	3506.00	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	value	1. kg	22.25%
35.07	3507.00	Enzymes; prepared enzymes not elsewhere specified or included.	value	1. kg	22.25%

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Chapter 36

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

Notes.

- 1.- This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
- 2.- The expression "articles of combustible materials" in heading 36.06 applies only to:
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form ;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
36.01	3601.00	Propellent powders.	value	1. kg	22.25%
36.02	3602.00	Prepared explosives, other than propellent powders.	value	1. kg	22.25%
36.03	3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	value	1. kg	22.25%
36.04	3604.00	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.	value	1. kg	22.25%

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36.05	3605.00	Matches, other than pyrotechnic articles of heading 36.04.	value	1. kg	22.25%
36.06	3606.00	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.	value	1. kg	22.25%

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Chapter 37

Photographic or cinematographic goods

Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.			
	3701.10	- For X-ray	value	1. m ²	0.00%
	3701.20	- Instant print film	value	1. kg	22.25%
	3701.30	-Other plates and film, with any side exceeding 255 mm	value	1. m ²	22.25%
	3701.90	- Other	value	1. kg	22.25%

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37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.			
	3702.10	- For X-ray	value	1. m ²	0.00%
	3702.20	- Instant print film	value	1. m ²	22.25%
	3702.30	-Other film, without perforations, of a width not exceeding 105 mm	value	1. u	22.25%
	3702.40	-Other film, without perforations, of a width exceeding 105 mm :	value	1. m ²	22.25%
	3702.50	- Other film, for colour photography (polychrome) :	value	1. m	22.25%
	3702.90	- Other	value	1. m	22.25%
37.03	3703.00	Photographic paper, paperboard and textiles, sensitised, unexposed.	value	1. kg	22.25%
37.04	3704.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	value	1. kg	22.25%
37.05	3705.00	Photographic plates and film, exposed and developed, other than cinematographic film.	value	1. kg	22.25%
37.06	3706.00	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	value	1. m	5.00%

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37.07	3707.00	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	value	1. kg	22.25%
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Chapter 38

Miscellaneous chemical products

Notes.

- 1.- This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference material specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
 - (c) Ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.30);
 - (d) Medicaments (heading 30.03 or 30.04); or
 - (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

- 2.- (A) For the purpose of heading 38.22, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of

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the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

- (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.

3.- Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature :

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

4.- Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of material such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:

- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
- (b) Industrial waste;
- (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
- (d) Clinical waste, as defined in Note 6 (a) below.

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- 5.- For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pretreatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
- 6.- For the purpose of heading 38.25, the expression “other wastes” applies to:
- (a) Clinical waste, that is , contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries.

The expression “other wastes” does not, however, cover wastes which contain mainly petroleum oils and oils obtained from bituminous mineral (heading 27.10)

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
38.01	3801.00	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.	value	1. kg	22.25 %
38.02	3802.00	Activated carbon; activated natural mineral products; animal black, including spent animal black.	value	1. kg	22.25 %
38.03	3803.00	Tall oil, whether or not refined.	value	1. kg	22.25 %
38.04	3804.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	value	1. kg	22.25 %
38.05	3805.00	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.	value	1. kg	22.25 %
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.			
	3806.10	- Rosin and resin acids	value	1. kg	22.25 %

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	3806.20	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	value	1. kg	22.25 %
	3806.30	- Ester gums	value	1. kg	22.25 %
	3806.90	- Other	value	1. kg	22.25 %
38.07	3807.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	value	1. kg	22.25 %
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).			
	3808.10	- Insecticides	value	1. kg	0.00%
	3808.20	- Fungicides	value	1. kg	0.00%
	3808.30	- Herbicides, anti-sprouting products and plant-growth regulators	value	1. kg	0.00%
	3808.40	- Disinfectants	value	1. kg	0.00%
	3808.90	- Other	value	1. kg	0.00%

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38.09	3809.00	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	value	1. kg	22.25 %
38.10	3810.00	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.	value	1. kg	22.25 %
38.11	3811.00	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.	value	1. kg	22.25 %
38.12	3812.00	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.	value	1. kg	22.25 %
38.13	3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	value	1. kg	22.25 %

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38.14	3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	value	1. kg	22.25 %
38.15	3815.00	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	value	1. kg	22.25 %
38.16	3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	value	1. kg	22.25 %
38.17	3817.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	value	1. kg	22.25 %
38.18	3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	value	1. kg	22.25 %
38.19	3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	value	1. kg	22.25 %
38.20	3820.00	Anti-freezing preparations and prepared de-icing fluids.	value	1. kg	22.25 %
38.21	3821.00	Prepared culture media for development of micro-organisms.	value	1. kg	22.25 %

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38.22	3822.00	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	value	1. kg	22.25 %
38.23	3823.00	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	value	1. kg	22.25 %
38.24	3824.00	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	value	1. kg	22.25 %
38.25	3825.00	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	value	1. kg	22.25 %

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Section VII

**PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF**

Notes.

- 1.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

- 2.- Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Chapter 39

Plastics and articles thereof

Notes.

- 1.- Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence

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(usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2.- This Chapter does not cover:

- (a) Waxes of heading 27.12 or 34.04;
- (b) Separate chemically defined organic compounds (Chapter 29);
- (c) Heparin or its salts (heading 30.01);
- (d) Solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading No. 32.12;
- (e) Organic surface-active agents or preparations of heading 34.02;
- (f) Resin gums or ester gums (heading 38.06);
- (g) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (h) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (ij) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (k) Plaits, wickerwork or other articles of Chapter 46;
- (l) Wall coverings of heading 48.14;
- (m) Goods of Section XI (textiles and textile articles);
- (n) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (o) Imitation jewellery of heading 71.17;
- (p) Articles of Section XVI (machines and mechanical or electrical appliances);

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- (q) Parts of aircraft or vehicles of Section XVII;
 - (r) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (s) Articles of Chapter 91 (for example, clock or watch cases);
 - (t) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (u) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (v) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (w) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
- 3.- Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading 39.10);
 - (e) Resols (heading 39.09) and other prepolymers.
- 4.- The expression "copolymers" covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.
- For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

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For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

- 5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
- 6.- In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms :
 - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
- 7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
- 8.- For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last- mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
- 9.- For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a

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width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

- 10.- In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
- 11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
 - (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

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

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Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
I. - PRIMARY FORMS					
39.01	3901.00	Polymers of ethylene, in primary forms.	value	1. kg	22.25%
39.02	3902.00	Polymers of propylene or of other olefins, in primary forms.	value	1. kg	22.25%
39.03	3903.00	Polymers of styrene, in primary forms.	value	1. kg	22.25%
39.04	3904.00	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	value	1. kg	22.25%
39.05	3905.00	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	value	1. kg	22.25%
39.06	3906.00	Acrylic polymers in primary forms.	value	1. kg	22.25%
39.07	3907.00	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	value	1. kg	22.25%
39.08	3908.00	Polyamides in primary forms.	value	1. kg	22.25%
39.09	3909.00	Amino-resins, phenolic resins and polyurethanes, in primary forms.	value	1. kg	22.25%

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39.10	3910.00	Silicones in primary forms.	value	1. kg	22.25%
39.11	3911.00	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	value	1. kg	22.25%
39.12	3912.00	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	value	1. kg	22.25%
39.13	3913.00	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	value	1. kg	22.25%
39.14	3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	value	1. kg	22.25%
		II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
39.15	3915.00	Waste, parings and scrap, of plastics.	value	1. kg	22.25%
39.16	3916.00	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	value	1. kg	22.25%

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39.17	3917.00	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.	value	1. kg	22.25%
39.18	3918.00	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	value	1. kg	22.25%
39.19	3919.00	Selfadhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	value	1. kg	22.25%
39.20	3920.00	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	value	1. kg	22.25%
39.21	3921.00	Other plates, sheets, film, foil and strip, of plastics.	value	1. kg	22.25%
39.22	3922.00	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	value	1. kg	22.25%
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.			
	3923.10	-Boxes, cases, crates and similar articles	value	1. kg	22.25%
	3923.20	-Sacks and bags (including cones)	value	1. kg	22.25%
	3923.30	-Carboys, bottles, flasks and similar articles	value	1. kg	22.25%

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	3923.40	-Spools, cops, bobbins and similar supports	value	1. kg	22.25%
	3923.50	-Stoppers, lids, caps and other closures	value	1. kg	22.25%
	3923.90	- Other	value	1. kg	22.25%
39.24	3924.00	Tableware, kitchenware, other household articles and toilet articles, of plastics.	value	1. kg	22.25%
39.25		Builders' ware of plastics, not elsewhere specified or included.			
	3925.10	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	value	1. kg	22.25%
	3925.20	- Doors, windows and their frames and thresholds for doors	value	1. kg	10.00%
		- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof			
	3925.301	--- Exterior shutters	value	1. kg	10.00%
	3925.309	--- Other	value	1. kg	22.25%
	3925.90	- Other	value	1. kg	22.25%
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.			
	3926.10	- Office or school supplies	value	1. kg	22.25%
	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts).	value	1. kg	6.5%
	3926.30	- Fittings for furniture, coachwork of the like	value	1. kg	22.25%

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3926.40	- Statuettes and other ornamental articles	value	1. kg	22.25%
3926.90	- Other	value	1. kg	22.25%

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Chapter 40

Rubber and articles thereof

Notes.

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

- 2.- This Chapter does not cover :
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts, and articles of headings 40.11 to 40.13).

- 3.- In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms :
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

- 4.- In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to :

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- (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
- 5.-
- (a) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :
 - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);
 - (b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :
 - (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;

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(iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

- 6.- For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
- 7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
- 8.- Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
- 9.- In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
40.01	4001.00	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	value	1. kg	22.25%
40.02	4002.00	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.	value	1. kg	22.25%
40.03	4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	value	1. kg	22.25%
40.04	4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	value	1. kg	22.25%
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.			
	4005.10	-Compounded with carbon black or silica	value	1. kg	22.25%
	4005.20	-Solutions; dispersions other than those of subheading 4005.10 - Other :	value	1. kg	22.25%
	4005.91	-- Plates, sheets and strip	value	1. kg	22.25%
	4005.99	-- Other	value	1. kg	22.25%

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40.06	4006.00	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	value	1. kg	22.25%
40.07	4007.00	Vulcanised rubber thread and cord.	value	1. kg	22.25%
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.			
	4008.00	- Of cellular rubber	value	1. kg	22.25%
	4008.20	- Of non-cellular rubber	value	1. kg	22.25%
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).			
	4009.10	-Not reinforced or otherwise combined with other materials	value	1. kg	22.25%
	4009.20	-Reinforced or otherwise only with metal	value	1. kg	22.25%
	4009.30	-Reinforced or otherwise combined only with textile materials	value	1. kg	22.25%
	4009.40	-Reinforced or otherwise combined with other materials	value	1. kg	22.25%
40.10		Conveyor or transmission belts or belting, of vulcanised rubber.			
	4010.10	- Conveyor belts or belting	value	1. kg	22.25%
	4010.30	- Transmission belts or belting	value	1. kg	22.25%
40.11	4011.00	New pneumatic tyres, of rubber.	value	1. u	33.50%

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40.12	4012.00	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	value	1. u	33.50%
40.13	4013.00	Inner tubes, of rubber.	value	1. u	22.25%
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.			
	4014.10	- Sheath contraceptives	value	1. kg	0.00%
	4014.90	- Other	value	1. kg	22.25%
40.15	4015.00	Articles of apparel and clothing accessories (including gloves, mittens & mitts), for all purposes, of vulcanised rubber other than hard rubber.	value	1. kg	6.5%
40.16	4016.00	Other articles of vulcanised rubber other than hard rubber.	value	1. kg	22.25%
40.17	4017.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	value	1. kg	22.25%

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Section VIII

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

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

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

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3.- Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
41.01	4101.00	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	value	1. kg	0.00%
41.02	4102.00	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.	value	1. kg	0.00%
41.03	4103.00	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.	value	1. kg	0.00%
41.04	4104.00	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	value	1. kg	0.00%

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41.05	4105.00	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	value	1. kg	0.00%
41.06	4106.00	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	value	1. kg	0.00%
41.07		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on whether or not split, other than leather of heading 41.14.			
	4107.10	- Whole hides and skins	value	1. kg	0.00%
	4107.90	- Other, including sides	value	1. kg	0.00%
41.12	4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without hair on whether or not split, other than leather of heading 41.14.	value	1. kg	0.00%
41.13	4113.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of animals, without hair on whether or not split, other than leather of heading 41.14.	value	1. kg	0.00%
41.14	4114.00	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	value	1. kg	0.00%

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41.15	4115.00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	value	1. kg	0.00%
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Chapter 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

Notes.

- 1.- This Chapter does not cover :
- (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
- 2.- (A) In addition to the provisions of Note 1 above, heading 42.02 does not cover :

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- (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
- (b) Articles of plaiting materials (heading 46.02).
- (B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
- 3.- For the purposes of heading 42.03, the expression “articles of apparel and clothing accessories” applies, *inter alia*, to gloves, mittens and mitts (including those for sport or protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
42.01	4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	value	1. kg	6.5%

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42.02	4202.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	value	1. u	6.5%
42.03	4203.00	Articles of apparel and clothing accessories, of leather or of composition leather.	value	1. kg	6.5%
42.04	4204.00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.	value	1. kg	6.5%
42.05	4205.00	Other articles of leather or of composition leather.	value	1. kg	6.5%
42.06	4206.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	value	1. kg	6.5%

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Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

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

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fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
43.01	4301.00	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.	value	1. kg	33.50%
43.02	4302.00	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.	value	1. kg	33.50%
43.03	4303.00	Articles of apparel, clothing accessories and other articles of furskin.	value	1. kg	33.50%
43.04	4304.00	Artificial fur and articles thereof.	value	1. kg	33.50%

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Section IX

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

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

- 1.- This Chapter does not cover :
- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
 - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
 - (d) Activated charcoal (heading 38.02);
 - (e) Articles of heading 42.02;
 - (f) Goods of Chapter 46;
 - (g) Footwear or parts thereof of Chapter 64;
 - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - (ij) Goods of heading 68.08;
 - (k) Imitation jewellery of heading 71.17;
 - (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);

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- (n) Parts of firearms (heading 93.05);
 - (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
 - (r) Articles of Chapter 97 (for example, works of art).
- 2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
- 3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
- 4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
- 5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
- 6.- Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

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Subheading Note.

- 1.- For the purposes of subheadings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "tropical wood" means one of the following types of wood :

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, tauari, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
44.01	4401.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	value	1. kg	5.00%
44.02	4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	value	1. kg	22.25%
44.03	4403.00	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	value	1. m ³	5.00%

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44.04	4404.00	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	value	1. kg	5.00%
44.05	4405.00	Wood wool; wood flour.	value	1. kg	22.25%
44.06	4406.00	Railway or tramway sleepers (cross-ties) of wood.	value	1. m ³	5.00%
44.07	4407.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	value	1. m ³	5.00%
44.08	4408.00	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness not exceeding 6 mm.	value	1. kg	22.25%
44.09	4409.00	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	value	1. kg	10.00%

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44.10	4410.00	Particle board and similar board (for example, orientated strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	value	1. kg	22.25%
44.11	4411.00	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	value	1. kg	22.25%
44.12	4412.00	Plywood, veneered panels and similar laminated wood.	value	1. m ³	22.25%
44.13	4413.00	Densified wood, in blocks, plates, strips or profile shapes.	value	1. kg	22.25%
44.14	4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.	value	1. kg	22.25%
44.15	4415.00	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	value	1. u	22.25%
44.16	4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	value	1. kg	22.25%
44.17	4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	value	1. kg	22.25%
44.18	4418.00	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.	value	1. kg	10.00%
44.19	4419.00	Tableware and kitchenware, of wood.	value	1. kg	22.25%

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44.20	4420.00	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	value	1. kg	22.25%
44.21	4421.00	Other articles of wood.	value	1. kg	22.25%

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Chapter 45

Cork and articles of cork

Notes.

- 1.- This Chapter does not cover :
- (a) Footwear or parts of footwear of Chapter 64;
 - (b) Headgear or parts of headgear of Chapter 65; or
 - (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
45.01	4501.00	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.	value	1. kg	22.25%
45.02	4502.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	value	1. kg	22.25%
45.03	4503.00	Articles of natural cork.	value	1. kg	22.25%
45.04	4504.00	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	value	1. kg	22.25%

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Chapter 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Notes.

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

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
46.01	4601.00	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	value	1. kg	22.25%
46.02	4602.00	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.	value	1. kg	22.25%

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Section X

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD;
PAPER AND PAPERBOARD AND ARTICLES THEREOF**

Chapter 47

**Pulp of wood or of other fibrous cellulosic material;
recovered (waste and scrap) paper or paperboard**

Note.

- 1.- For the purposes of heading 47.02, the expression “chemical wood pulp, dissolving grades” means chemical wood pulp having by weight an insoluble fraction of 92 % or more for soda or sulphate wood pulp or of 88 % or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 % sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0.15 % by weight.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
47.01	4701.00	Mechanical wood pulp.	value	1. kg	22.25%
47.02	4702.00	Chemical wood pulp, dissolving grades.	value	1. kg	22.25%
47.03	4703.00	Chemical wood pulp, soda or sulphate, other than dissolving grades.	value	1. kg	22.25%
47.04	4704.00	Chemical wood pulp, sulphite, other than dissolving grades.	value	1. kg	22.25%

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47.05	4705.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	value	1. kg	22.25%
47.06	4706.00	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	value	1. kg	22.25%
47.07	4707.00	Recovered (waste and scrap) paper or paperboard.	value	1. kg	22.25%

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Chapter 48

Paper and paperboard; articles of paper pulp, of paper or of paperboard

Notes.

- 1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).

- 2.- This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (ij) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

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- (n) Metal foil backed with paper or paperboard (Section XV);
 - (o) Articles of heading 92.09; or
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
- 3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
- 4.- In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².
- 5.- For the heading 48.02, the expressions "paper and paperboard of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria :
- For paper or paperboard weighing not more than 150 g/m²:
- (a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and
 - 1. weighing not more than 80 g/m², or
 - 2. coloured throughout the mass; or
 - (b) containing more than 8 % ash, and
 - 1. weighing not more than 80 g/m², or

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2. coloured throughout the mass; or

- (c) containing more than 3 % ash and having a brightness of 60 % or more; or
- (d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPa.m²/g; or
- (e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa.m²/g.

For paper or paperboard weighing more than 150 g/m²:

- (a) coloured throughout the mass; or
- (b) having a brightness of 60 % or more, and
 - 1. a caliper of 225 micrometres (microns) or less, or
 - 2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3 %; or
- (c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content more than 8 %.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

- 6.- In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 8.- Headings 48.01, and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 36 cm; or

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

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merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

Comment: May have to review again , dealing with the subheading notes from the 2002 additions.

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

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

- 2.- For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:
- (a) Having a Mullen burst index of not less than 3.7 kPa.m²/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.

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- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight g/m ²	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

- 3.- For the purposes of subheading 4805.11, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Concora Medium Test with 30 minutes of conditioning) crush resistance exceeding 196 newtons at 50 % relative humidity, at 23 °C.
- 4.- For the purposes of subheading 4805.30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa.m²/g.
- 5.- For the purposes of subheading 4810.22, “light-weight coated paper” means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
48.01	4801.00	Newsprint, in rolls or sheets.	value	1. kg	10.00 %
48.02	4802.00	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.	value	1. kg	22.25 %
48.03	4803.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	value	1. kg	22.25 %
48.04	4804.00	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	value	1. kg	22.25 %
48.05	4805.00	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	value	1. kg	22.25 %

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48.06	4806.00	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	value	1. kg	22.25 %
48.07	4807.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	value	1. kg	22.25 %
48.08	4808.00	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.	value	1. kg	22.25 %
48.09	4809.00	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.	value	1. kg	22.25 %
48.10		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size sheets.			

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	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :			
4810.13	-- In rolls	value	1. kg	22.25 %
4810.14	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	value	1. kg	22.25 %
4810.19	-- Other	value	1. kg	22.25 %
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process :			
4810.22	--Light-weight coated paper	value	1. kg	22.25 %
4810.29	-- Other	value	1. kg	22.25 %
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :			

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	4810.31	--Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	value	1. kg	22.25 %
	4810.32	--Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	value	1. kg	22.25 %
	4810.39	-- Other	value	1. kg	22.25 %
		-Other paper and paperboard :			
	4810.92	-- Multi-ply	value	1. kg	22.25 %
	4810.99	-- Other	value	1. kg	22.25 %
48.11	4811.00	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any other than goods of the kind described in heading 48.03, 48.09 or 48.10.	value	1. kg	22.25 %
48.12	4812.00	Filter blocks, slabs and plates, of paper pulp.	value	1. kg	22.25 %
48.13	4813.00	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	value	1. kg	22.25 %

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48.14	4814.00	Wallpaper and similar wall coverings; window transparencies of paper.	value	1. kg	22.25 %
48.15	4815.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	value	1. kg	22.25 %
48.16	4816.00	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	value	1. kg	22.25 %
48.17	4817.00	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	value	1. kg	22.25 %
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.			
	4818.10	- Toilet paper	value	1. kg	22.25 %

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	4818.20	- Handkerchiefs, cleansing or facial tissues and towels	value	1. kg	22.25 %
	4818.30	- Tablecloths and serviettes	value	1. kg	22.25 %
		-Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:			
	4818.401	--- napkins and napkin liners for babies	value	1. kg	6.5%
	4818.402	--- napkins and napkin liners for adults (incontinence aids)	value	1. kg	10.00 %
	4818.409	--- Other	value	1. kg	22.25 %
	4818.50	- Articles of apparel and clothing accessories	value	1. kg	6.5%
	4818.90	- Other	value	1. kg	22.25 %
48.19		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.			
	4819.10	-Cartons, boxes and cases, of corrugated paper or paperboard	value	1. kg	22.25 %
	4819.20	-Folding cartons, boxes and cases, of non-corrugated paper or paperboard	value	1. kg	22.25 %
	4819.30	-Sacks and bags, having a base of a width of 40 cm or more	value	1. kg	22.25 %
	4819.40	-Other sacks and bags, including cones	value	1. kg	22.25 %

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	4819.50	-Other packing containers, including record sleeves	value	1. kg	22.25 %
	4819.60	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	value	1. kg	22.25 %
48.20	4820.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	value	1. kg	22.25 %
48.21	4821.00	Paper or paperboard labels of all kinds, whether or not printed.	value	1. kg	22.25 %
48.22	4822.00	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	value	1. kg	22.25 %
48.23		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.			
	4823.10	-Gummed or adhesive paper, in strips or rolls	value	1. kg	22.25 %
	4823.20	-Filter paper and paperboard	value	1. kg	22.25 %

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4823.40	-Rolls, sheets and dials, printed for self-recording apparatus	value	1. kg	22.25 %
4823.60	-Trays, dishes, plates, cups and the like, of paper or paperboard	value	1. kg	22.25 %
4823.70	-Moulded or pressed articles of paper pulp	value	1. kg	22.25 %
	- Other :			
4823.901	--- Dressmaking patterns	value	1. kg	0.00%
4823.909	--- Other	value	1. kg	22.25 %

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Chapter 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Notes.

- 1.- This Chapter does not cover :
 - (a) Photographic negatives or positives on transparent bases (Chapter 37);
 - (b) Maps, plans or globes, in relief, whether or not printed (heading No. 90.23);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No. 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
- 2.- For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
- 3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
- 4.- Heading 49.01 also covers:
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

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However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			
	4901.001	--- Printed annual reports of business entities resident in Bermuda	value	1. kg	15.00%
	4901.009	--- Other	value	1. kg	0.00%
49.02	4902.00	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	value	1. kg	0.00%
49.03	4903.00	Children's picture, drawing or colouring books.	value	1. kg	22.25%
	4904.00	Music, printed or in manuscript, whether or not bound or illustrated.	value	1. kg	0.00%
	4905.00	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	value	1. kg	10.00%

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49.06	4906.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	value	1. kg	0.00%
49.07	4907.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	value	1. kg	0.00%
49.08	4908.00	Transfers (decalcomanias).	value	1. kg	22.25%
49.09	4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	value	1. kg	22.25%
49.10	4910.00	Calendars of any kind, printed, including calendar blocks.	value	1. kg	22.25%
49.11		Other printed matter, including printed pictures and photographs.			
		-Trade advertising material, commercial catalogues and the like :			
	4911.101	--- Promoting overseas travel and printed material connected with other imported goods	value	1. kg	0.00%
	4911.109	--- Other	value	1. kg	22.25%

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	- Other :			
4911.91	--Pictures, designs and photographs	value	1. kg	22.25%
4911.99	-- Other	value	1. kg	22.25%

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Section XI

TEXTILES AND TEXTILE ARTICLES

Notes.

- 1.- This Section does not cover:
- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.03);
 - (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
 - (c) Cotton linters or other vegetable materials of Chapter 14;
 - (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
 - (e) Articles of heading 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
 - (f) Sensitised textiles of headings 37.01 to 37.04;
 - (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
 - (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
 - (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
 - (l) Articles of textile materials of heading 42.01 or 42.02;

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- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
 - (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - (o) Hair-nets or other headgear or parts thereof of Chapter 65;
 - (p) Goods of Chapter 67;
 - (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
 - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
 - (v) Articles of Chapter 97.
- 2.- (A) Goods classifiable in Chapters 50 to 55 or in heading No. 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
- When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.
- (B) For the purposes of the above rule :
- (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
 - (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable

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heading within that Chapter, disregarding any materials not classified in that Chapter;

- (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.
- 3.- (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as “twine, cordage, ropes and cables”:
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (d) Of coir, consisting of three or more plies;
 - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
 - (f) Reinforced with metal thread.
- (B) Exceptions:
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
 - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;

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- (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
 - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.
- 4.- (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up :
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding :
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
 - (b) In balls, hanks or skeins of a weight not exceeding :
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
 - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached:
 - (i) Of silk or waste silk, however put up; or

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- (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - (d) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

- 5.- For the purposes of headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:
 - (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
 - (b) Dressed for use as sewing thread; and
 - (c) With a final "Z" twist.

- 6.- For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:
 - Single yarn of nylon or other polyamides,
or of polyesters 60 cN/tex
 - Multiple (folded) or cabled yarn of nylon
or other polyamides, or of polyesters 53 cN/tex
 - Single, multiple (folded) or cabled yarn
of viscose rayon 27 cN/tex.

- 7.- For the purposes of this Section, the expression "made up" means:
 - (a) Cut otherwise than into squares or rectangles;
 - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without

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sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);

- (c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
 - (d) Cut to size and having undergone a process of drawn thread work;
 - (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - (f) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
- 8.- For the purposes of Chapters 50 to 60 :
- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
 - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
- 9.- The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
- 10.- Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
- 11.- For the purposes of this Section, the expression “impregnated” includes “dipped”.
- 12.- For the purposes of this Section, the expression “polyamides” includes “aramids”.

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- 13.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes.

- 1.- In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) **Elastomeric yarn**

Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

(b) **Unbleached yarn**

Yarn which:

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

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

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(c) **Bleached yarn**

Yarn which :

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

(d) **Coloured (dyed or printed) yarn**

Yarn which :

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

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(e) **Unbleached woven fabric**

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

(f) **Bleached woven fabric**

Woven fabric which :

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

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(g) **Dyed woven fabric**

Woven fabric which :

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

(h) **Woven fabric of yarns of different colours**

Woven fabric (other than printed woven fabric) which :

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

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

(ij) **Printed woven fabric**

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics : woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (e) to (ij) above apply, mutatis mutandis, to knitted or crocheted fabrics.

(k) **Plain weave**

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

- 2.- (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2

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to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

- (B) For the application of this rule:
- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
 - (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
 - (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Chapter 50

Silk

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
50.01	5001.00	Silk-worm cocoons suitable for reeling.	value	1. kg	8.50%
50.02	5002.00	Raw silk (not thrown).	value	1. kg	8.50%
50.03	5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	value	1. kg	8.50%
50.04	5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	value	1. kg	8.50%

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50.05	5005.00	Yarn spun from silk waste, not put up for retail sale.	value	1. kg	8.50%
50.06	5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	value	1. kg	8.50%
50.07	5007.00	Woven fabrics of silk or of silk waste.	value	1. kg	8.50%

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Chapter 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

Note.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
51.01	5101.00	Wool, not carded or combed.	value	1. kg	8.50%
51.02	5102.00	Fine or coarse animal hair, not carded or combed.	value	1. kg	8.50%
51.03	5103.00	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	value	1. kg	8.50%
51.04	5104.00	Garnetted stock of wool or of fine or coarse animal hair.	value	1. kg	8.50%
51.05	5105.00	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	value	1. kg	8.50%

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51.06	5106.00	Yarn of carded wool, not put up for retail sale.	value	1. kg	8.50%
51.07	5107.00	Yarn of combed wool, not put up for retail sale.	value	1. kg	8.50%
51.08	5108.00	Yarn of fine animal hair (carded or combed), not put up for retail sale.	value	1. kg	8.50%
51.09	5109.00	Yarn of wool or of fine animal hair, put up for retail sale.	value	1. kg	8.50%
51.10	5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	value	1. kg	8.50%
51.11	5111.00	Woven fabrics of carded wool or of carded fine animal hair.	value	1. kg	8.50%
51.12	5112.00	Woven fabrics of combed wool or of combed fine animal hair.	value	1. kg	8.50%
51.13	5113.00	Woven fabrics of coarse animal hair or of horsehair.	value	1. kg	8.50%

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Chapter 52

Cotton

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
52.01	5201.00	Cotton, not carded or combed.	value	1. kg	8.50 %
52.02	5202.00	Cotton waste (including yarn waste and garnetted stock).	value	1. kg	8.50 %
52.03	5203.00	Cotton, carded or combed.	value	1. kg	8.50 %
52.04	5204.00	Cotton sewing thread, whether or not put up for retail sale.	value	1. kg	8.50 %
52.05	5205.00	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	value	1. kg	8.50 %
52.06	5206.00	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.	value	1. kg	8.50 %
52.07	5207.00	Cotton yarn (other than sewing thread) put up for retail sale.	value	1. kg	8.50 %
52.08	5208.00	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m ² .	value	1. kg	8.50 %
52.09	5209.00	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m ² .	value	1. kg	8.50 %

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52.10	5210.00	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².	value	1. kg	8.50 %
52.11	5211.00	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².	value	1. kg	8.50 %
52.12	5212.00	Other woven fabrics of cotton.	value	1. kg	8.50 %

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Chapter 53

**Other vegetable textile fibres;
paper yarn and woven fabrics of paper yarn**

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
53.01	5301.00	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	value	1. kg	8.50%
53.02	5302.00	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	value	1. kg	8.50%
53.03	5303.00	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	value	1. kg	8.50%
53.04	5304.00	Sisal and other textile fibres of the genus <i>Agave</i> , raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	value	1. kg	8.50%
53.05	5305.00	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	value	1. kg	8.50%

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53.06	5306.00	Flax yarn.	value	1. kg	8.50%
53.07	5307.00	Yarn of jute or of other textile bast fibres of heading No. 53.03.	value	1. kg	8.50%
53.08	5308.00	Yarn of other vegetable textile fibres; paper yarn.	value	1. kg	8.50%
53.09	5309.00	Woven fabrics of flax.	value	1. kg	8.50%
53.10	5310.00	Woven fabrics of jute or of other textile bast fibres of heading 53.03.	value	1. kg	8.50%
53.11	5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	value	1. kg	8.50%

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Chapter 54

Man-made filaments

Notes.

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

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

The terms "synthetic" and "artificial", used in relation to fibres, mean : synthetic : fibres as defined at (a); artificial : fibres as defined at (b).

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
54.01	5401.00	Sewing thread of man-made filaments, whether or not put up for retail sale.	value	1. kg	22.25%

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54.02	5402.00	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	value	1. kg	22.25%
54.03	5403.00	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	value	1. kg	22.25%
54.04	5404.00	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	value	1. kg	22.25%
54.05	5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	value	1. kg	22.25%
54.06	5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	value	1. kg	22.25%
54.07	5407.00	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	value	1. kg	22.25%
54.08	5408.00	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	value	1. kg	22.25%

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Chapter 55

Man-made staple fibres

Note.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
55.01	5501.00	Synthetic filament tow.	value	1. kg	22.25%
55.02	5502.00	Artificial filament tow.	value	1. kg	22.25%
55.03	5503.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	value	1. kg	22.25%
55.04	5504.00	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	value	1. kg	22.25%

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55.05	5505.00	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	value	1. kg	22.25%
55.06	5506.00	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	value	1. kg	22.25%
55.07	5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	value	1. kg	22.25%
55.08	5508.00	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	value	1. kg	22.25%
55.09	5509.00	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	value	1. kg	22.25%
55.10	5510.00	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	value	1. kg	22.25%
55.11	5511.00	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	value	1. kg	22.25%
55.12	5512.00	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.	value	1. kg	22.25%
55.13	5513.00	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² .	value	1. kg	22.25%
55.14	5514.00	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² .	value	1. kg	22.25%

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55.15	5515.00	Other woven fabrics of synthetic staple fibres.	value	1. kg	22.25%
55.16	5516.00	Woven fabrics of artificial staple fibres.	value	1. kg	22.25%

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Chapter 56

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

Notes.

- 1.- This Chapter does not cover :
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading 58.11;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14); or
 - (e) Metal foil on a backing of felt or nonwovens (Section XV).

- 2.- The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

- 3.- Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover :

 - (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

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- (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
- (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.			
		-Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding :			
	5601.101	---Napkins and napkin liners for babies	value	1. kg	6.5%
	5601.102	---Napkins and napkin liners for adults (incontinence aids)	value	1. kg	10.00%
	5601.109	---Other	value	1. kg	22.25%
	5601.20	-Wadding; other articles of wadding	value	1. kg	22.25%

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	5601.30	-Textile flock and dust and mill neps	value	1. kg	22.25%
56.02	5602.00	Felt, whether or not impregnated, coated, covered or laminated.	value	1. kg	22.25%
56.03	5603.00	Nonwovens, whether or not impregnated, coated, covered or laminated.	value	1. kg	22.25%
56.04	5604.00	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	value	1. kg	22.25%
56.05	5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	value	1. kg	22.25%
56.06	5606.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	value	1. kg	22.25%
56.07	5607.00	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	value	1. kg	22.25%
56.08	5608.00	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	value	1. kg	22.25%

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56.09	5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	value	1. kg	22.25%
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Chapter 57

Carpets and other textile floor coverings

Notes.

- 1.- For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

- 2.- This Chapter does not cover floor covering underlays.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
57.01	5701.00	Carpets and other textile floor coverings, knotted, whether or not made up.	value	1. m ²	22.25 %
57.02	5702.00	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	value	1. m ²	22.25 %
57.03	5703.00	Carpets and other textile floor coverings, tufted, whether or not made up.	value	1. m ²	22.25 %
57.04	5704.00	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	value	1. m ²	22.25 %

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57.05	5705.00	Other carpets and other textile floor coverings, whether or not made up.	value	1. m ²	22.25 %
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Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Notes.

- 1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
- 2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
- 3.- For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- 4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
- 5.- For the purposes of heading 58.06, the expression "narrow woven fabrics" means :
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

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- 6.- In heading 58.10, the expression “embroidery” means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
- 7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
58.01	5801.00	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	value	1. kg	22.25%
58.02	5802.00	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.	value	1. kg	22.25%
58.03	5803.00	Gauze, other than narrow fabrics of heading 58.06.	value	1. kg	22.25%
58.04	5804.00	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06.	value	1. kg	22.25%

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58.05	5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	value	1. kg	22.25%
58.06	5806.00	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	value	1. kg	22.25%
58.07	5807.00	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	value	1. kg	22.25%
58.08	5808.00	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	value	1. kg	22.25%
58.09	5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	value	1. kg	22.25%
58.10	5810.00	Embroidery in the piece, in strips or in motifs.	value	1. kg	22.25%
58.11	5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.	value	1. kg	22.25%

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Chapter 59

Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

Notes.

- 1.- Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of heading 60.02.

- 2.- Heading 59.03 applies to :
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

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- (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products of heading 58.11;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
- 3.- For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).
- This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
- 4.- For the purposes of heading 59.06, the expression "rubberised textile fabrics" means :
- (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50 % by weight of textile material;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04;
 - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.
- This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.
- 5.- Heading 59.07 does not apply to:
- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

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- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
 - (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
 - (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
 - (e) Wood veneered on a backing of textile fabrics (heading 44.08);
 - (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
 - (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
 - (h) Metal foil on a backing of textile fabrics (Section XV).
- 6.- Heading 59.10 does not apply to:
- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
 - (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
- 7.- Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI :
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;

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- (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
59.01	5901.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	value	1. kg	22.25%
59.02	5902.00	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	value	1. kg	22.25%
59.03	5903.00	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	value	1. kg	22.25%

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59.04	5904.00	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	value	1. kg	22.25%
59.05	5905.00	Textile wall coverings.	value	1. kg	22.25%
59.06	5906.00	Rubberised textile fabrics, other than those of heading 59.02.	value	1. kg	22.25%
59.07	5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	value	1. kg	22.25%
59.08	5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	value	1. kg	22.25%
59.09	5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	value	1. kg	22.25%
59.10	5910.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	value	1. kg	22.25%
59.11	5911.00	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	value	1. kg	22.25%

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Chapter 60

Knitted or crocheted fabrics

Notes.

- 1.- This Chapter does not cover:
 - (a) Crochet lace of heading 58.04;
 - (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
 - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

- 2.- This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

- 3.- Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.			
	6001.10	- "Long pile" fabrics	value	1. kg	22.25%
		- Looped pile fabrics :			

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	6001.21	-- Of cotton	value	1. kg	8.50%
	6001.22	-- Of man-made fibres	value	1. kg	22.25%
	6001.29	-- Of other textile materials	value	1. kg	22.25%
		- Other :			
	6001.91	-- Of cotton	value	1. kg	8.50%
	6001.92	-- Of man-made fibres	value	1. kg	22.25%
	6001.99	-- Of other textile materials	value	1. kg	22.25%
60.02	6002.00	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeris yarn or rubber thread, other than those of heading 60.01.	value	1. kg	22.25%
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.			
	6003.10	- Of wool or fine animal hair	value	1. kg	8.50%
	6003.20	- Of cotton	value	1. kg	8.50%
	6003.30	- Of synthetic fibres	value	1. kg	22.25%
	6003.40	- Of artificial fibres	value	1. kg	22.25%
	6003.90	- Other	value	1. kg	22.25%

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60.04	6004.00	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	value	1. kg	22.25%
60.05		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.			
	6005.10	- Of wool or fine animal hair	value	1. kg	8.50%
	6005.20	- Of cotton	value	1. kg	8.50%
	6005.30	- Of synthetic fibres	value	1. kg	22.25%
	6005.40	- Of artificial fibres	value	1. kg	22.25%
	6005.90	- Other	value	1. kg	22.25%
60.06		Other knitted or crocheted fabrics.			
	6006.10	- Of wool or fine animal hair	value	1. kg	8.50%
	6006.20	- Of cotton	value	1. kg	8.50%
	6006.30	- Of synthetic fibres	value	1. kg	22.25%
	6006.40	- Of artificial fibres	value	1. kg	22.25%
	6006.90	- Other	value	1. kg	22.25%

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Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

- 1.- This Chapter applies only to made up knitted or crocheted articles

- 2.- This Chapter does not cover:
 - (a) Goods of heading 62.12;
 - (b) Worn clothing or other worn articles of heading 63.09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

- 3.- For the purposes of headings 61.03 and 61.04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

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

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

4.- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of

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tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.

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

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

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

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8.- Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10.- Articles of this Chapter may be made of metal thread.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
61.01	6101.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	value	1. u	6.5%
61.02	6102.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	value	1. u	6.5%

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61.03	6103.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	value	1. u	6.5%
61.04	6104.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	value	1. u	6.5%
61.05	6105.00	Men's or boys' shirts, knitted or crocheted.	value	1. u	6.5%
61.06	6106.00	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	value	1. u	6.5%
61.07	6107.00	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	value	1. u	6.5%
61.08	6108.00	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	value	1. u	6.5%
61.09	6109.00	T-shirts, singlets and other vests, knitted or crocheted.	value	1. u	6.5%
61.10	6110.00	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.	value	1. u	6.5%
61.11	6111.00	Babies' garments and clothing accessories, knitted or crocheted.	value	1. kg	6.5%
61.12	6112.00	Track suits, ski suits and swimwear, knitted or crocheted.	value	1. u	6.5%

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61.13	6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	value	1. kg	6.5%
61.14	6114.00	Other garments, knitted or crocheted.	value	1. kg	6.5%
61.15	6115.00	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.	value	1. kg	6.5%
61.16	6116.00	Gloves, mittens and mitts, knitted or crocheted.	value	1. kg	6.5%
61.17	6117.00	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	value	1. kg	6.5%

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Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

- 1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
- 2.- This Chapter does not cover :
 - (a) Worn clothing or other worn articles of heading 63.09; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
- 3.- For the purposes of headings 62.03 and 62.04 :
 - (a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt

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and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.

4.- For the purposes of heading 62.09:

- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

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- (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
- 5.- Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
- 6.- For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :
- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :
- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
- The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
- All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
- 7.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
- 8.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and

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those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
62.01	6201.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	value	1. u	6.5%
62.02	6202.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.	value	1. u	6.5%
62.03	6203.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	value	1. u	6.5%
62.04	6204.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	value	1. u	6.5%

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62.05	6205.00	Men's or boys' shirts.	value	1. u	6.5%
62.06	6206.00	Women's or girls' blouses, shirts and shirt-blouses.	value	1. u	6.5%
62.07	6207.00	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	value	1. u	6.5%
62.08	6208.00	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles.	value	1. u	6.5%
62.09	6209.00	Babies' garments and clothing accessories.	value	1. kg	6.5%
62.10	6210.00	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07.	value	1. u	6.5%
62.11	6211.00	Track suits, ski suits and swimwear; other garments.	value	1. u	6.5%
62.12	6212.00	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	value	1. kg	6.5%
62.13	6213.00	Handkerchiefs.	value	1. kg	6.5%
62.14	6214.00	Shawls, scarves, mufflers, mantillas, veils and the like.	value	1. u	6.5%
62.15	6215.00	Ties, bow ties and cravats.	value	1. kg	6.5%
62.16	6216.00	Gloves, mittens and mitts.	value	1. kg	6.5%

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62.17	6217.00	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12.	value	1. kg	6.5%
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Chapter 63

**Other made up textile articles; sets;
worn clothing and worn textile articles; rags**

Notes.

- 1.- Sub-Chapter I applies only to made up articles, of any textile fabric.

- 2.- Sub-Chapter I does not cover :
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 63.09.

- 3.- Heading 63.09 applies only to the following goods :
 - (a) Articles of textile materials:
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
 - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements :

- (i) they must show signs of appreciable wear, and
- (ii) they must be presented in bulk or in bales, sacks or similar packings.

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		I.- OTHER MADE UP TEXTILE ARTICLES			
63.01		Blankets and travelling rugs.			
	6301.10	- Electric blankets	value	1. u	22.25 %
	6301.20	-Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	value	1. kg	22.25 %
	6301.30	-Blankets (other than electric blankets) and travelling rugs, of cotton	value	1. kg	22.25 %
	6301.40	-Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	value	1. kg	22.25 %
	6301.90	-Other blankets and travelling rugs	value	1. kg	22.25 %
63.02		Bed linen, table linen, toilet linen and kitchen linen.			
	6302.10	-Bed linen, knitted or crocheted	value	1. kg	22.25 %
	6302.20	- Other bed linen, printed	value	1. kg	22.25 %
	6302.30	- Other bed linen :	value	1. kg	22.25 %
	6302.40	- Table linen, knitted or crocheted	value	1. kg	22.25 %
		- Other table linen :			

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	6302.51	-- Of cotton	value	1. kg	22.25 %
	6302.52	-- Of flax	value	1. kg	6.50%
	6302.53	-- Of man-made fibres	value	1. kg	22.25 %
	6302.59	-- Of other textile materials	value	1. kg	22.25 %
	6302.60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	value	1. kg	22.25 %
	6302.90	- Other	value	1. kg	22.25 %
63.03	6303.00	Curtains (including drapes) and interior blinds; curtain or bed valances.	value	1. kg	22.25 %
63.04	6304.00	Other furnishing articles, excluding those of heading 94.04.	value	1. kg	22.25 %
63.05	6305.00	Sacks and bags, of a kind used for the packing of goods.	value	1. kg	22.25 %
63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.			
	6306.10	- Tarpaulins, awnings and sunblinds	value	1. kg	22.25 %
	6306.20	- Tents	value	1. kg	22.25 %
	6306.30	- Sails	value	1. kg	22.25 %
	6306.40	- Pneumatic mattresses	value	1. kg	22.25 %
	6306.90	- Other	value	1. kg	22.25 %
63.07		Other made up articles, including dress patterns.			

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	6307.10	-Floor-cloths, dish-cloths, dusters and similar cleaning cloths	value	1. kg	22.25 %
	6307.20	- Life-jackets and life-belts	value	1. kg	22.25 %
	6307.90	- Other	value	1. kg	22.25 %
		II. - SETS			
63.08	6308.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	value	1. kg	22.25 %
		III.-WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS			
63.09	6309.00	Worn clothing and other worn articles.	value	1. kg	10.00 %
63.10	6310.00	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	value	1. kg	22.25 %

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Section XII

**FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS,
WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND
PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE
THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

- 1.- This Chapter does not cover :
 - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - (c) Worn footwear of heading 63.09;
 - (d) Articles of asbestos (heading 68.12);
 - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
 - (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

- 2.- For the purposes of heading 64.06, the term “parts” does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

- 3.- For the purposes of this Chapter:

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- (a) the terms “rubber” and “plastics” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
- (b) the term “leather” refers to the goods of headings 41.07 and 41.12 to 41.14.

4.- Subject to Note 3 to this Chapter:

- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
64.01	6401.00	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	value	1. 2u	10.00%
64.02	6402.00	Other footwear with outer soles and uppers of rubber or plastics.	value	1. 2u	10.00%
64.03	6403.00	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	value	1. 2u	10.00%

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64.04	6404.00	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	value	1. 2u	10.00%
64.05	6405.00	Other footwear.	value	1. 2u	10.00%
64.06	6406.00	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	value	1. kg	10.00%

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Chapter 65

Headgear and parts thereof

Notes.

- 1.- This Chapter does not cover :
- (a) Worn headgear of heading 63.09;
 - (b) Asbestos headgear (heading 68.12); or
 - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
- 2.- Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
65.01	6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	value	1. kg	22.25%
65.02	6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	value	1. kg	22.25%
65.03	6503.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed.	value	1. kg	22.25%

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65.04	6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	value	1. kg	22.25%
65.05	6505.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	value	1. kg	22.25%
65.06	6506.00	Other headgear, whether or not lined or trimmed.	value	1. u	22.25%
65.07	6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	value	1. kg	22.25%

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Chapter 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

Notes.

- 1.- This Chapter does not cover :
- (a) Measure walking-sticks or the like (heading 90.17);
 - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
 - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
- 2.- Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
66.01	6601.00	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).	value	1. u	22.25 %
66.02	6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	value	1. u	22.25 %
66.03	6603.00	Parts, trimmings and accessories of articles of heading 66.01 or 66.02.	value	1. kg	22.25 %

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Chapter 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

Notes.

- 1.- This Chapter does not cover:
 - (a) Straining cloth of human hair (heading 59.11);
 - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear or hair-nets (Chapter 65);
 - (e) Toys, sports requisites or carnival articles (Chapter 95); or
 - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

- 2.- Heading 67.01 does not cover :
 - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
 - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
 - (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

- 3.- Heading 67.02 does not cover:
 - (a) Articles of glass (Chapter 70); or
 - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
67.01	6701.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 05.05 and worked quills and scapes).	value	1. kg	22.25%
67.02	6702.00	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	value	1. kg	22.25%
67.03	6703.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	value	1. kg	22.25%
67.04	6704.00	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.	value	1. kg	22.25%

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Section XIII

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

Chapter 68

**Articles of stone, plaster, cement, asbestos,
mica or similar materials**

Notes.

- 1.- This Chapter does not cover :
- (a) Goods of Chapter 25;
 - (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paper board);
 - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
 - (d) Articles of Chapter 71;
 - (e) Tools or parts of tools, of Chapter 82;
 - (f) Lithographic stones of heading 84.42;
 - (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (h) Dental burrs (heading 90.18);
 - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example,

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buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or

(n) Articles of Chapter 97 (for example, works of art).

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
68.01	6801.00	Setts, curbstones and flagstones, of natural stone (except slate).	value	1. kg	22.25%
68.02	6802.00	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	value	1. kg	22.25%
68.03	6803.00	Worked slate and articles of slate or of agglomerated slate.	value	1. kg	22.25%

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68.04	6804.00	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	value	1. kg	22.25%
68.05	6805.00	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	value	1. kg	22.25%
68.06	6806.00	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.	value	1. kg	22.25%
68.07	6807.00	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	value	1. kg	22.25%
68.08	6808.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	value	1. kg	22.25%

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68.09	6809.00	Articles of plaster or of compositions based on plaster.	value	1. kg	22.25%
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.			
	6810.10	- Tiles, flagstones, bricks and similar articles	value	1. kg	22.25%
	6810.90	- Other articles	value	1. kg	22.25%
68.11	6811.00	Articles of asbestos-cement, of cellulose fibre-cement or the like.	value	1. kg	22.25%
68.12		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.			
	6812.10	- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	value	1. kg	22.25%
	6812.50	- Clothing, clothing accessories, footwear and headgear	value	1. kg	10.00%
	6812.60	- Paper, millboard and felt	value	1. kg	22.25%
	6812.70	- Compressed asbestos fibre jointing, in sheets or rolls	value	1. kg	22.25%
	6812.90	- Other	value	1. kg	22.25%

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68.13	6813.00	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.	value	1. kg	33.50%
68.14	6814.00	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	value	1. kg	22.25%
68.15	6815.00	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.	value	1. kg	22.25%

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Chapter 69

Ceramic products

Notes.

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

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS			
69.01	6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	value	1. kg	22.25 %
69.02	6902.00	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	value	1. kg	22.25 %
69.03	6903.00	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.	value	1. kg	22.25 %
		II.- OTHER CERAMIC PRODUCTS			
69.04	6904.00	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	value	1. 100u	22.25 %

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69.05	6905.00	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	value	1. kg	22.25 %
69.06	6906.00	Ceramic pipes, conduits, guttering and pipe fittings.	value	1. kg	22.25 %
69.07	6907.00	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	value	1. m ²	22.25 %
69.08	6908.00	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	value	1. kg	22.25 %
69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.			
	6909.10	-Ceramic wares for laboratory, chemical or other technical uses	value	1. kg	22.25 %
	6909.90	- Other	value	1. kg	22.25 %
69.10	6910.00	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	value	1. u	22.25 %
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.			
	6911.10	-Tableware and kitchenware	value	1. kg	0.00%

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	6911.90	- Other	value	1. kg	22.25 %
69.12		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.			
	6912.001	--- Ceramic tableware and kitchenware	value	1. kg	0.00%
	6912.009	--- Other	value	1. kg	22.25 %
69.13	6913.00	Statuettes and other ornamental ceramic articles.	value	1. kg	6.50%
69.14		Other ceramic articles.			
	6914.10	- Of porcelain or china	value	1. kg	22.25 %
	6914.90	- Other	value	1. kg	22.25 %

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Chapter 70

Glass and glassware

Notes.

- 1.- This Chapter does not cover :
 - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

- 2.- For the purposes of headings 70.03, 70.04 and 70.05 :
 - (a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;
 - (c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which

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prevents light from being reflected on the surface of the glass.

- 3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
- 4.- For the purposes of heading 70.19, the expression "glass wool" means :
- (a) Mineral wools with a silica (SiO₂) content not less than 60 % by weight;
- (b) Mineral wools with a silica (SiO₂) content less than 60 % but with an alkaline oxide (K₂O or Na₂O) content exceeding 5 % by weight or a boric oxide (B₂O₃) content exceeding 2 % by weight.
- Mineral wools which do not comply with the abovespecifications fall in heading No. 68.06.
- 5.- Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
70.01	7001.00	Cullet and other waste and scrap of glass; glass in the mass.	value	1. kg	22.25%
70.02	7002.00	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.	value	1. kg	22.25%
70.03	7003.00	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	value	1. m ²	22.25%

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70.04	7004.00	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	value	1. m ²	22.25%
70.05	7005.00	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	value	1. m ²	22.25%
70.06	7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	value	1. kg	22.25%
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.			
		-Toughened (tempered) safety glass :			
	7007.11	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	value	1. kg	33.50%
	7007.19	-- Other	value	1. m ²	22.25%
		- Laminated safety glass :			
	7007.21	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	value	1. kg	33.50%
	7007.29	-- Other	value	1. m ²	22.25%
70.08	7008.00	Multiple-walled insulating units of glass	value	1. kg	22.25%

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70.09		Glass mirrors, whether or not framed, including rear-view mirrors.			
	7009.10	- Rear-view mirrors for vehicles	value	1. kg	33.50%
	7009.90	- Other	value	1. kg	22.25%
70.10	7010.00	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	value	1. kg	0.00%
70.11	7011.00	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	value	1. kg	22.25%
70.12	7012.00	Glass inners for vacuum flasks or for other vacuum vessels.	value	1. u	22.25%
70.13	7013.00	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	value	1. kg	6.50%
70.14	7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	value	1. kg	22.25%

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70.15		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.			
	7015.10	-Glasses for corrective spectacles	value	1. kg	22.25%
	7015.90	- Other	value	1. kg	22.25%
70.16	7016.00	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	value	1. kg	22.25%
70.17	7017.00	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	value	1. kg	22.25%
70.18	7018.00	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.	value	1. kg	22.25%

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70.19	7019.00	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	value	1. kg	22.25%
70.20	7020.00	Other articles of glass.	value	1. kg	22.25%

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Section XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Chapter 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

Notes.

- 1.- Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

- 2.-
 - (a) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
 - (b) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

- 3.- This Chapter does not cover :
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);

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- (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 2 (B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) Arms or parts thereof (Chapter 93);
 - (n) Articles covered by Note 2 to Chapter 95;
 - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
 - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
- 4.-
- (a) The expression "precious metal" means silver, gold and platinum.
 - (b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

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- (c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.
- 5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- (a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.
- 6.- Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
- 7.- Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
- 8.- Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
- 9.- For the purposes of heading 71.13, the expression "articles of jewellery" means:

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- (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, earrings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
- 10.- For the purposes of heading 71.14, the expression “articles of goldsmiths' or silversmiths' wares” includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
- 11.- For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

- 1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions “powder” and “in powder form” mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- 2.- Notwithstanding the provisions of Chapter Note 4 (b), for the purposes of subheadings 7110.11 and 7110.19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
- 3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		I. - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES			
71.01		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.			
	7101.10	- Natural pearls	value	1. kg	6.50 %
	7101.20	- Cultured pearls	value	1. kg	6.50 %
71.02	7102.00	Diamonds, whether or not worked, but not mounted or set.	value	1. carat	6.50 %
71.03	7103.00	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	value	1. carat 2. kg	6.50 %
71.04	7104.00	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	value	1. kg	6.50 %

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71.05		Dust and powder of natural or synthetic precious or semi-precious stones.			
	7105.10	- Of diamonds	value	1. kg	6.50 %
	7105.90	- Other	value	1. kg	6.50 %
		II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL			
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.			
	7106.10	- Powder	value	1. kg	6.50 %
	7106.90	- Other	value	1. kg	6.50 %
71.07	7107.00	Base metals clad with silver, not further worked than semi-manufactured.	value	1. kg	6.50 %
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.			
	7108.10	- Non-monetary	value	1. kg	6.50 %
	7108.20	- Monetary	value	1. kg	6.50 %
71.09	7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	value	1. kg	6.50 %
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.			

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	7110.10	- Platinum	value	1. kg	6.50 %
	7110.20	- Palladium	value	1. kg	6.50 %
	7110.30	- Rhodium	value	1. kg	6.50 %
	7110.40	- Iridium, osmium and ruthenium	value	1. kg	6.50 %
71.11	7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	value	1. kg	6.50 %
71.12	7112.00	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	value	1. kg	6.50 %
		III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES			
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.			
		-Of precious metal whether or not plated or clad with precious metal :			
	7113.11	-- Of silver, whether or not plated or clad with other precious metal	value	1. kg	6.50 %
	7113.19	--Of other precious metal, whether or not plated or clad with precious metal	value	1. kg	6.50 %
	7113.20	-Of base metal clad with precious metal	value	1. kg	6.50 %

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71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.			
		-Of precious metal whether or not plated or clad with precious metal :			
	7114.11	-Of silver, whether or not plated or clad with other precious metal	value	1. kg	6.50 %
	7114.19	--Of other precious metal, whether or not plated or clad with precious metal	value	1. kg	6.50 %
	7114.20	-Of base metal clad with precious metal	value	1. kg	6.50 %
71.15	7115.00	Other articles of precious metal or of metal clad with precious metal.	value	1. kg	6.50 %
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).			
	7116.10	- Of natural or cultured pearls	value	1. kg	6.50 %
	7116.20	-Of precious or semi-precious stones (natural, synthetic or reconstructed)	value	1. kg	6.50 %
71.17		Imitation jewellery.			
		-Of base metal, whether or not plated with precious metal :			
	7117.11	-- Cuff-links and studs	value	1. kg	6.50 %
	7117.19	-- Other	value	1. kg	6.50 %
	7117.90	- Other	value	1. kg	6.50 %

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71.18		Coin.			
	7118.10	-Coin (other than gold coin), not being legal tender	value	1. kg	0.00 %
	7118.90	- Other	value	1. kg	0.00 %

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Section XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

- 1.- This Section does not cover :
- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
 - (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
 - (c) Headgear or parts thereof of heading 65.06 or 65.07;
 - (d) Umbrella frames or other articles of heading 66.03;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
 - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - (n) Articles of Chapter 97 (for example, works of art).

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- 2.- Throughout the Nomenclature, the expression “parts of general use” means :
- (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
 - (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

- 3.- Throughout the Nomenclature, the expression "base metals" means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
- 4.- Throughout the Nomenclature, the term “cermets” means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term “cermets” includes sintered metal carbides (metal carbides sintered with a metal).
- 5.- Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

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- (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
- 6.- Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
- 7.- Classification of composite articles :
- Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.
- For this purpose:
- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
- (c) A cermet of heading 81.13 is regarded as a single base metal.
- 8.- In this Section, the following expressions have the meanings hereby assigned to them:
- (a) **Waste and scrap**
- Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
- (b) **Powders**
- Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

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Chapter 72

Iron and steel

Notes.

1.- In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) **Pig iron**

Iron-carbon alloys not usefully malleable, containing more than 2 % by weight of carbon and which may contain by weight one or more other elements within the following limits :

- not more than 10 % of chromium
- not more than 6 % of manganese
- not more than 3 % of phosphorus
- not more than 8 % of silicon
- a total of not more than 10 % of other elements.

(b) **Spiegeleisen**

Iron-carbon alloys containing by weight more than 6 % but not more than 30 % of manganese and otherwise conforming to the specification at (a) above.

(c) **Ferro-alloys**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4 % or more of the element iron and one or more of the following:

- more than 10 % of chromium
- more than 30 % of manganese
- more than 3 % of phosphorus

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- more than 8 % of silicon
- a total of more than 10 % of other elements, excluding carbon, subject to a maximum content of 10 % in the case of copper.

(d) **Steel**

Ferrous materials other than those of heading No. 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) **Stainless steel**

Alloy steels containing, by weight, 1.2 % or less of carbon and 10.5 % or more of chromium, with or without other elements.

(f) **Other alloy steel**

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3 % or more of aluminium
- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt
- 0.4 % or more of copper
- 0.4 % or more of lead
- 1.65 % or more of manganese
- 0.08 % or more of molybdenum
- 0.3 % or more of nickel
- 0.06 % or more of niobium
- 0.6 % or more of silicon
- 0.05 % or more of titanium
- 0.3 % or more of tungsten (wolfram)
- 0.1 % or more of vanadium
- 0.05 % or more of zirconium

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- 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) **Remelting scrap ingots of iron or steel**

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

(h) **Granules**

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

(ij) **Semi-finished products**

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

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

These products are not presented in coils.

(k) **Flat-rolled products**

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

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

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

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not

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assume the character of articles or products of other headings.

(l) **Bars and rods, hot-rolled, in irregularly wound coils**

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

(m) **Other bars and rods**

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

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

(n) **Angles, shapes and sections**

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

Chapter 72 does not include products of heading 73.01 or 73.02.

(o) **Wire**

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

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(p) **Hollow drill bars and rods**

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

- 2.- Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
- 3.- Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

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

(a) **Alloy pig iron**

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

- more than 0.2 % of chromium
- more than 0.3 % of copper
- more than 0.3 % of nickel
- more than 0.1 % of any of the following elements :
aluminium, molybdenum, titanium, tungsten (wolfram),
vanadium.

(b) **Non-alloy free-cutting steel**

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

- 0.08 % or more of sulphur

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- 0.1 % or more of lead
- more than 0.05 % of selenium
- more than 0.01 % of tellurium
- more than 0.05 % of bismuth.

(c) **Silicon-electrical steel**

Alloy steels containing by weight at least 0.6 % but not more than 6 % of silicon and not more than 0.08 % of carbon. They may also contain by weight not more than 1 % of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) **High speed steel**

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7 % or more, 0.6 % or more of carbon and 3 to 6 % of chromium.

(e) **Silico-manganese steel**

Alloy steels containing by weight:

- not more than 0.7 % of carbon,
- 0.5 % or more but not more than 1.9 % of manganese, and
- 0.6 % or more but not more than 2.3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

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

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

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

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM			
72.01	7201.00	Pig iron and spiegeleisen in pigs, blocks or other primary forms.	value	1. kg	22.25%
72.02	7202.00	Ferro-alloys.	value	1. kg	22.25%
72.03	7203.00	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.	value	1. kg	22.25%
72.04	7204.00	Ferrous waste and scrap; remelting scrap ingots of iron or steel.	value	1. kg	22.25%
72.05	7205.00	Granules and powders, of pig iron, spiegeleisen, iron or steel.	value	1. kg	22.25%
		II. - IRON AND NON-ALLOY STEEL			
72.06	7206.00	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	value	1. kg	22.25%
72.07	7207.00	Semi-finished products of iron or non-alloy steel.	value	1. kg	22.25%
72.08	7208.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	value	1. kg	22.25%

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72.09	7209.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	value	1. kg	22.25%
72.10	7210.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	value	1. kg	22.25%
72.11	7211.00	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	value	1. kg	22.25%
72.12	7212.00	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	value	1. kg	22.25%
72.13	7213.00	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	value	1. kg	22.25%
72.14	7214.00	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	value	1. kg	22.25%
72.15	7215.00	Other bars and rods of iron or non-alloy steel.	value	1. kg	22.25%
72.16	7216.00	Angles, shapes and sections of iron or non-alloy steel.	value	1. kg	22.25%
72.17	7217.00	Wire of iron or non-alloy steel.	value	1. kg	22.25%
		III.- STAINLESS STEEL			
72.18	7218.00	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	value	1. kg	22.25%

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72.19	7219.00	Flat-rolled products of stainless steel, of a width of 600 mm or more.	value	1. kg	22.25%
72.20	7220.00	Flat-rolled products of stainless steel, of a width of less than 600 mm.	value	1. kg	22.25%
72.21	7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	value	1. kg	22.25%
72.22	7222.00	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	value	1. kg	22.25%
72.23	7223.00	Wire of stainless steel.	value	1. kg	22.25%
		IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL			
72.24	7224.00	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	value	1. kg	22.25%
72.25	7225.00	Flat-rolled products of other alloy steel, of a width of 600 mm or more.	value	1. kg	22.25%
72.26	7226.00	Flat-rolled products of other alloy steel, of a width of less than 600 mm.	value	1. kg	22.25%
72.27	7227.00	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	value	1. kg	22.25%
72.28	7228.00	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	value	1. kg	22.25%

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72.29	7229.00	Wire of other alloy steel.	value	1. kg	22.25%
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Chapter 73

Articles of iron or steel

Notes.

- 1.- In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.
- 2.- In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
73.01	7301.00	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	value	1. kg	22.25%
73.02	7302.00	Railway or tramway track construction material of iron or steel, the following : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	value	1. kg	22.25%

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73.03	7303.00	Tubes, pipes and hollow profiles, of cast iron.	value	1. kg	22.25%
73.04	7304.00	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	value	1. kg	22.25%
73.05	7305.00	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	value	1. kg	22.25%
73.06	7306.00	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	value	1. kg	22.25%
73.07	7307.00	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	value	1. kg	22.25%
73.08	7308.00	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	value	1. kg	22.25%

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73.09	7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	value	1. kg	22.25%
73.10	7310.00	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	value	1. kg	22.25%
73.11	7311.00	Containers for compressed or liquefied gas, of iron or steel.	value	1. kg	22.25%
73.12	7312.00	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	value	1. kg	22.25%
73.13	7313.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	value	1. kg	22.25%
73.14	7314.00	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	value	1. kg	22.25%
73.15	7315.00	Chain and parts thereof, of iron or steel.	value	1. kg	22.25%
73.16	7316.00	Anchors, grapnels and parts thereof, of iron or steel.	value	1. kg	22.25%

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73.17	7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	value	1. kg	22.25%
73.18	7318.00	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	value	1. kg	22.25%
73.19	7319.00	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	value	1. kg	22.25%
73.20	7320.00	Springs and leaves for springs, of iron or steel.	value	1. kg	22.25%
73.21		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.			
	7321.10	-Cooking appliances and plate warmers	value	1. u	22.25%
	7321.80	- Other appliances	value	1. u	22.25%
	7321.90	- Parts	value	1. kg	22.25%

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73.22	7322.00	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	value	1. kg	22.25%
73.23	7323.00	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	value	1. kg	22.25%
73.24	7324.00	Sanitary ware and parts thereof, of iron or steel.	value	1. kg	22.25%
73.25	7325.00	Other cast articles of iron or steel.	value	1. kg	22.25%
73.26	7326.00	Other articles of iron or steel.	value	1. kg	22.25%

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Chapter 74

Copper and articles thereof

Note.

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

(a) **Refined copper**

Metal containing at least 99.85 % by weight of copper; or

Metal containing at least 97.5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Ag Silver	0.25
As Arsenic	0.5
Cd Cadmium	1.3
Cr Chromium	1.4
Mg Magnesium	0.8
Pb Lead	1.5
S Sulphur	0.7
Sn Tin	0.8
Te Tellurium	0.8
Zn Zinc	1
Zr Zirconium	0.3
Other elements*, each	0.3

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

(b) **Copper alloys**

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Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5 %.

(c) **Master alloys**

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.48.

(d) **Bars and rods**

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

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

(e) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length,

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which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) **Wire**

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

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

(g) **Plates, sheets, strip and foil**

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

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

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

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(h) **Tubes and pipes**

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

Subheading Note.

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

(a) **Copper-zinc base alloys (brasses)**

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

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5 % (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3 % (see copper-tin alloys (bronzes)).

(b) **Copper-tin base alloys (bronzes)**

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

(c) **Copper-nickel-zinc base alloys (nickel silvers)**

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

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(d) **Copper-nickel base alloys**

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
74.01	7401.00	Copper mattes; cement copper (precipitated copper).	value	1. kg	22.25%
74.02	7402.00	Unrefined copper; copper anodes for electrolytic refining.	value	1. kg	22.25%
74.03		Refined copper and copper alloys, unwrought.			
	7403.10	- Refined copper	value	1. kg	22.25%
		- Copper alloys :			
	7403.21	-- Copper-zinc base alloys (brass)	value	1. kg	22.25%
	7403.22	-- Copper-tin base alloys (bronze)	value	1. kg	0.00%
	7403.23	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	value	1. kg	22.25%
	7403.29	-- Other copper alloys (other than master alloys of heading No.74.05)	value	1. kg	22.25%
74.04	7404.00	Copper waste and scrap.	value	1. kg	22.25%
74.05	7405.00	Master alloys of copper.	value	1. kg	22.25%

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74.06	7406.00	Copper powders and flakes.	value	1. kg	22.25%
74.07	7407.00	Copper bars, rods and profiles.	value	1. kg	22.25%
74.08	7408.00	Copper wire.	value	1. kg	22.25%
74.09	7409.00	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	value	1. kg	22.25%
74.10	7410.00	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.	value	1. kg	22.25%
74.11	7411.00	Copper tubes and pipes.	value	1. kg	22.25%
74.12	7412.00	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	value	1. kg	22.25%
74.13	7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	value	1. kg	22.25%
74.14	7414.00	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.	value	1. kg	22.25%
74.15	7415.00	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotters-pins, washers (including spring washers) and similar articles, of copper.	value	1. kg	22.25%
74.16	7416.00	Copper springs.	value	1. kg	22.25%

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74.17	7417.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	value	1. kg	22.25%
74.18	7418.00	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	value	1. kg	22.25%
74.19	7419.00	Other articles of copper.	value	1. kg	22.25%

Nickel and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares),

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

(d) **Plates, sheets, strip and foil**

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

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

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

(e) **Tubes and pipes**

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

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Subheading Notes.

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

(a) **Nickel, not alloyed**

Metal containing by weight at least 99 % of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5 %, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Fe Iron	0.5
O Oxygen	0.4
Other elements, each	0.3

(b) **Nickel alloys**

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

- (i) the content by weight of cobalt exceeds 1.5 %,
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

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

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
75.01	7501.00	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	value	1. kg	22.25%
75.02	7502.00	Unwrought nickel.	value	1. kg	22.25%
75.03	7503.00	Nickel waste and scrap.	value	1. kg	22.25%
75.04	7504.00	Nickel powders and flakes.	value	1. kg	22.25%
75.05	7505.00	Nickel bars, rods, profiles and wire.	value	1. kg	22.25%
75.06	7506.00	Nickel plates, sheets, strip and foil.	value	1. kg	22.25%
75.07	7507.00	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	value	1. kg	22.25%
75.08	7508.00	Other articles of nickel.	value	1. kg	22.25%

Aluminium and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares),

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

(d) **Plates, sheets, strip and foil**

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

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

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

(e) **Tubes and pipes**

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

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Subheading Notes.

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

(a) **Aluminium, not alloyed**

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

TABLE - Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements ⁽¹⁾ , each	0.1 ⁽²⁾

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

⁽²⁾ Copper is permitted in a proportion greater than 0.1 % but not more than 0.2 %, provided that neither the chromium nor manganese content exceeds 0.05 %.

(b) **Aluminium alloys**

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

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

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

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
76.01	7601.00	Unwrought aluminium.	value	1. kg	22.25%
76.02	7602.00	Aluminium waste and scrap.	value	1. kg	22.25%
76.03	7603.00	Aluminium powders and flakes.	value	1. kg	22.25%
76.04	7604.00	Aluminium bars, rods and profiles.	value	1. kg	22.25%
76.05	7605.00	Aluminium wire.	value	1. kg	22.25%
76.06	7606.00	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.	value	1. kg	22.25%
76.07	7607.00	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.	value	1. kg	22.25%
76.08	7608.00	Aluminium tubes and pipes.	value	1. kg	22.25%
76.09	7609.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	value	1. kg	22.25%

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76.10		Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.			
	7610.10	-Doors, windows and their frames and thresholds for doors	value	1. kg	10.00%
		- Other:			
	7610.901	--- Exterior shutter	value	1. kg	10.00%
	7610.909	--- Other	value	1. kg	22.25%
76.11	7611.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	value	1. kg	22.25%
76.12	7612.00	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	value	1. kg	22.25%

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76.13	7613.00	Aluminium containers for compressed or liquefied gas.	value	1. kg	22.25%
76.14	7614.00	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	value	1. kg	22.25%
76.15	7615.00	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	value	1. kg	22.25%
76.16	7616.00	Other articles of aluminium.	value	1. kg	22.25%

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Chapter 77

(Reserved for possible future use in the tariff)

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Chapter 78

Lead and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares),

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

(d) **Plates, sheets, strip and foil**

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

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

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

(e) **Tubes and pipes**

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

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Subheading Note.

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

Metal containing by weight at least 99.9 % of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Ag Silver	0.02
As Arsenic	0.005
Bi Bismuth	0.05
Ca Calcium	0.002
Cd Cadmium	0.002
Cu Copper	0.08
Fe Iron	0.002
S Sulphur	0.002
Sb Antimony	0.005
Sn Tin	0.005
Zn Zinc	0.002
Other (for example Te), each	0.001

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
78.01	7801.00	Unwrought lead.	value	1. kg	22.25%
78.02	7802.00	Lead waste and scrap.	value	1. kg	22.25%
78.03	7803.00	Lead bars, rods, profiles and wire.	value	1. kg	22.25%
78.04	7804.00	Lead plates, sheets, strip and foil; lead powders and flakes.	value	1. kg	22.25%
78.05	7805.00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	value	1. kg	22.25%
78.06	7806.00	Other articles of lead.	value	1. kg	22.25%

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Chapter 79

Zinc and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares),

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

(d) **Plates, sheets, strip and foil**

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

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

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

(e) **Tubes and pipes**

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

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Subheading Note.

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5 % of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5 %.

(c) **Zinc dust**

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
79.01	7901.00	Unwrought zinc.	value	1. kg	22.25%
79.02	7902.00	Zinc waste and scrap.	value	1. kg	22.25%
79.03	7903.00	Zinc dust, powders and flakes.	value	1. kg	22.25%
79.04	7904.00	Zinc bars, rods, profiles and wire.	value	1. kg	22.25%
79.05	7905.00	Zinc plates, sheets, strip and foil.	value	1. kg	22.25%
79.06	7906.00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	value	1. kg	22.25%
79.07	7907.00	Other articles of zinc.	value	1. kg	22.25%

Tin and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares),

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

(d) **Plates, sheets, strip and foil**

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

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

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

(e) **Tubes and pipes**

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

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Subheading Note.

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

(a) **Tin, not alloyed**

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

TABLE - Other elements

Element	Limiting content % by weight
Bi Bismuth	0.1
Cu Copper	0.4

(b) **Tin alloys**

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

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
80.01	8001.00	Unwrought tin.	value	1. kg	22.25%
80.02	8002.00	Tin waste and scrap.	value	1. kg	22.25%
80.03	8003.00	Tin bars, rods, profiles and wire.	value	1. kg	22.25%

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80.04	8004.00	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	value	1. kg	22.25%
80.05	8005.00	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.	value	1. kg	22.25%
80.06	8006.00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	value	1. kg	22.25%
80.07	8007.00	Other articles of tin.	value	1. kg	22.25%

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Chapter 81

Other base metals; cermets; articles thereof

Subheading Note.

- 1.- Note 1 to Chapter 74, defining “bars and rods”, “profiles”, “wire” and “plates, sheets, strip and foil” applies, *mutatis mutandis*, to this Chapter.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
81.01	8101.00	Tungsten (wolfram) and articles thereof, including waste and scrap.	value	1. kg	22.25%
81.02	8102.00	Molybdenum and articles thereof, including waste and scrap.	value	1. kg	22.25%
81.03	8103.00	Tantalum and articles thereof, including waste and scrap.	value	1. kg	22.25%
81.04	8104.00	Magnesium and articles thereof, including waste and scrap.	value	1. kg	22.25%
81.05	8105.00	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	value	1. kg	22.25%
81.06	8106.00	Bismuth and articles thereof, including waste and scrap.	value	1. kg	22.25%
81.07	8107.00	Cadmium and articles thereof, including waste and scrap.	value	1. kg	22.25%
81.08	8108.00	Titanium and articles thereof, including waste and scrap.	value	1. kg	22.25%

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81.09	8109.00	Zirconium and articles thereof, including waste and scrap.	value	1. kg	22.25%
81.10	8110.00	Antimony and articles thereof, including waste and scrap.	value	1. kg	22.25%
81.11	8111.00	Manganese and articles thereof, including waste and scrap.	value	1. kg	22.25%
81.12	8112.00	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	value	1. kg	22.25%
81.13	8113.00	Cermets and articles thereof, including waste and scrap.	value	1. kg	22.25%

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Chapter 82

**Tools, implements, cutlery, spoons and forks, of base metal;
parts thereof of base metal**

Notes.

- 1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) Base metal;
 - (b) Metal carbides or cermets;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

- 2.- Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

- 3.- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
82.01	8201.00	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	value	1. kg	22.25 %
82.02	8202.00	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	value	1. kg	22.25 %
82.03	8203.00	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	value	1. kg	22.25 %
82.04	8204.00	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	value	1. kg	22.25 %
82.05	8205.00	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	value	1. kg	22.25 %

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82.06	8206.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	value	1. kg	22.25 %
82.07	8207.00	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	value	1. kg	22.25 %
82.08	8208.00	Knives and cutting blades, for machines or for mechanical appliances.	value	1. kg	22.25 %
82.09	8209.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	value	1. kg	22.25 %
82.10	8210.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	value	1. kg	22.25 %
82.11	8211.00	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	value	1. u	22.25 %
82.12	8212.00	Razors and razor blades (including razor blade blanks in strips).	value	1. u	22.25 %
82.13	8213.00	Scissors, tailors' shears and similar shears, and blades therefor.	value	1. kg	22.25 %

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82.14	8214.00	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	value	1. kg	22.25 %
82.15	8215.00	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	value	1. kg	22.25 %

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Chapter 83

Miscellaneous articles of base metal

Notes.

- 1.- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

- 2.- For the purposes of heading 83.02, the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.			
	8301.10	- Padlocks	value	1. kg	22.25%
	8301.20	-Locks of a kind used for motor vehicles	value	1. kg	33.50%
	8301.30	-Locks of a kind used for furniture	value	1. kg	22.25%

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	8301.40	- Other locks	value	1. kg	22.25%
	8301.50	-Clasps and frames with clasps, incorporating locks	value	1. kg	22.25%
	8301.60	- Parts	value	1. kg	22.25%
	8301.70	- Keys presented separately	value	1. kg	22.25%
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.			
	8302.10	- Hinges	value	1. kg	22.25%
	8302.20	- Castors	value	1. kg	22.25%
	8302.30	-Other mountings, fittings and similar articles suitable for motor vehicles	value	1. kg	33.50%
	8302.40	-Other mountings, fittings and similar articles :	value	1. kg	22.25%
	8302.50	-Hat-racks, hat-pegs, brackets and similar fixtures	value	1. kg	22.25%
	8302.60	- Automatic door closers	value	1. kg	22.25%
83.03	8303.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	value	1. kg	22.25%

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83.04	8304.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	value	1. kg	22.25%
83.05	8305.00	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	value	1. kg	22.25%
83.06	8306.00	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.	value	1. kg	22.25%
83.07	8307.00	Flexible tubing of base metal, with or without fittings.	value	1. kg	22.25%
83.08	8308.00	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.	value	1. kg	22.25%
83.09	8309.00	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.	value	1. kg	22.25%

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83.10	8310.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	valu e	1. kg	22.25%
83.11	8311.00	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.	valu e	1. kg	22.25%

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Section XVI

**MACHINERY AND MECHANICAL APPLIANCES;
ELECTRICAL EQUIPMENT; PARTS THEREOF;
SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE
AND SOUND RECORDERS AND REPRODUCERS, AND PARTS
AND ACCESSORIES OF SUCH ARTICLES**

Notes.

1.- This Section does not cover :

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
- (b) Articles of leather or of composition leather (heading 42.04) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
- (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
- (e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (h) Drill pipe (heading 73.04);
- (ij) Endless belts of metal wire or strip (Section XV);

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- (k) Articles of Chapter 82 or 83;
 - (l) Articles of Section XVII;
 - (m) Articles of Chapter 90;
 - (n) Clocks, watches or other articles of Chapter 91;
 - (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
 - (p) Articles of Chapter 95; or
 - (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).
- 2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings Nos. 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
 - (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.85 or 85.48.
- 3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions

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are to be classified as if consisting only of that component or as being that machine which performs the principal function.

- 4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

- 5.- For the purposes of these Notes, the expression “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

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Chapter 84

**Nuclear reactors, boilers, machinery
and mechanical appliances; parts thereof**

Notes.

- 1.- This Chapter does not cover :
- (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
 - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
 - (f) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
- 2.- Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter.
- Heading 84.19 does not, however, cover :
- (a) Germination plant, incubators or brooders (heading 84.36);
 - (b) Grain dampening machines (heading 84.37);
 - (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
 - (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or

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- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover :

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
- (b) Office machinery of heading 84.72.

Heading 84.24 does not cover :

Ink-jet printing machines (heading 84.43 or 84.71).

3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5.- (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means:

- (a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and, (4) executing, without human intervention, a processing program which requires them to modify

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their execution, by logical decision during the processing run;

- (b) Analogue machines capable of simulating mathematical models and comprising at least : analogue elements, control elements and programming elements;
- (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions:

- (a) It is of a kind solely or principally used in an automatic data processing system;
- (b) It is connectable to the central processing unit either directly or through one or more other units; and
- (c) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

(C) Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

(D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B) (b) and (B) (c) above, are in all cases to be classified as units of heading 84.71.

(E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6.- Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

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

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8.- For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
84.01	8401.00	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.	value	1. kg	22.25 %
84.02	8402.00	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.	value	1. kg	22.25 %
84.03	8403.00	Central heating boilers other than those of heading 84.02.	value	1. u	22.25 %
84.04	8404.00	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.	value	1. kg	22.25 %

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84.05	8405.00	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	value	1. kg	22.25 %
84.06	8406.00	Steam turbines and other vapour turbines.	value	1. u	22.25 %
84.07	8407.00	Spark-ignition reciprocating or rotary internal combustion piston engines.	value	1. u	22.25 %
84.08	8408.00	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	value	1. u	22.25 %
84.09	8409.00	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.	value	1. u	33.50 %
84.10	8410.00	Hydraulic turbines, water wheels, and regulators therefor.	value	1. u	22.25 %
84.11	8411.00	Turbo-jets, turbo-propellers and other gas turbines.	value	1. u	22.25 %
84.12	8412.00	Other engines and motors.	value	1. u	22.25 %
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.			
	8413.10	-Pumps fitted or designed to be fitted with a measuring device	value	1. u	22.25 %
	8413.20	-Hand pumps, other than those of subheading 8413.11 or 8413.19	value	1. u	22.25 %
	8413.30	-Fuel, lubricating or cooling medium pumps for internal combustion piston engines	value	1. u	33.50 %
	8413.40	- Concrete pumps	value	1. u	22.25 %

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	8413.50	-Other reciprocating positive displacement pumps	value	1. u	22.25 %
	8413.60	-Other rotary positive displacement pumps	value	1. u	22.25 %
	8413.70	- Other centrifugal pumps	value	1. u	22.25 %
	8413.80	- Other pumps; liquid elevators	value	1. u	22.25 %
	8413.90	- Parts	value	1. kg	22.25 %
84.14	8414.00	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	value	1. u	22.25 %
84.15	8415.00	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	value	1. u	33.50 %
84.16	8416.00	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	value	1. kg	22.25 %
84.17	8417.00	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.	value	1. u	22.25 %
84.18	8418.00	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	value	1. u	22.25 %

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84.19	8419.00	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), 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, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	value	1. u	22.25 %
84.20	8420.00	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.	value	1. u	22.25 %
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.			
		-Centrifuges, including centrifugal dryers :			
	8421.11	-- Cream separators	value	1. u	0.00%
	8421.12	-- Clothes-dryers	value	1. u	22.25 %
	8421.19	-- Other	value	1. u	22.25 %
		- Filtering or purifying machinery and apparatus for liquids :			
	8421.21	--For filtering or purifying water	value	1. u	0.00%
	8421.22	--For filtering or purifying beverages other than water	value	1. u	22.25 %

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	8421.23	--Oil or petrol-filters for internal combustion engines	value	1. u	33.50 %
	8421.29	-- Other	value	1. u	22.25 %
		-Filtering or purifying machinery and apparatus for gases :			
	8421.31	--Intake air filters for internal combustion engines	value	1. u	33.50 %
	8421.39	-- Other	value	1. u	22.25 %
	8421.90	- Parts	value	1. kg	22.25 %
84.22	8422.00	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	value	1. u	22.25 %
84.23	8423.00	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.	value	1. u	22.25 %

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84.24		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.			
	8424.10	-Fire extinguishers, whether or not charged	value	1. u	22.25 %
	8424.20	-Spray guns and similar appliances	value	1. u	22.25 %
	8424.30	-Steam or sand blasting machines and similar jet projecting machines	value	1. u	22.25 %
		- Other appliances :			
	8424.81	-- Agricultural or horticultural	value	1. u	0.00%
	8424.89	-- Other	value	1. u	22.25 %
	8424.90	- Parts	value	1. kg	22.25 %
84.25	8425.00	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.	value	1. u	22.25 %
84.26	8426.00	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	value	1. u	33.50 %
84.27	8427.00	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	value	1. u	33.50 %

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84.28	8428.00	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	value	1. u	33.50 %
84.29	8429.00	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	value	1. u	33.50 %
84.30	8430.00	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	value	1. u	33.50 %
84.31	8431.00	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.	value	1. kg	33.50 %
84.32	8432.00	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	value	1. u	0.00%
84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37.			
	8433.10	-Mowers for lawns, parks or sports-grounds	value	1. u	22.25 %
	8433.20	-Other mowers, including cutter bars for tractor mounting	value	1. u	0.00%
	8433.30	- Other haymaking machinery	value	1. u	0.00%

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	8433.40	-Straw or fodder balers, including pick-up balers	value	1. u	0.00%
	8433.50	-Other harvesting machinery; threshing machinery	value	1. u	0.00%
	8433.60	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	value	1. u	0.00%
		- Parts :			
	8433.901	--- Parts suitable for use solely or principally with the machinery of subheadings 8433.20 to 8433.60	value	1. kg	0.00%
	8433.909	--- Other	value	1. kg	22.25 %
84.34	8434.00	Milking machines and dairy machinery.	value	1. u	0.00%
84.35	8435.00	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	value	1. u	22.25 %
84.36	8436.00	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	value	1. u	0.00%
84.37	8437.00	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	value	1. u	22.25 %

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84.38	8438.00	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	value	1. u	22.25 %
84.39	8439.00	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	value	1. u	22.25 %
84.40	8440.00	Book-binding machinery, including book-sewing machines.	value	1. u	15.00 %
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
	8441.10	- Cutting machines	value	1. u	15.00 %
	8441.20	-Machines for making bags, sacks or envelopes	value	1. u	22.25 %
	8441.30	-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	value	1. u	22.25 %
	8441.40	-Machines for moulding articles in paper pulp, paper or paperboard	value	1. u	22.25 %
	8441.80	- Other machinery	value	1. u	22.25 %
	8441.90	- Parts	value	1. kg	22.25 %

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84.42	8442.00	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	value	1. u	15.00 %
84.43	8443.00	Printing machinery used for printing by means of the printed type, blocks, plates, cylinders and other printing components of heading 84.42; ink-jet printing machines, other than those of heading 84.71; machines for uses ancillary to printing.	value	1. u	15.00 %
84.44	8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	value	1. u	22.25 %
84.45	8445.00	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47.	value	1. u	22.25 %
84.46	8446.00	Weaving machines (looms).	value	1. u	22.25 %

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84.47	8447.00	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	value	1. u	22.25 %
84.48	8448.00	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).	value	1. kg	22.25 %
84.49	8449.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	value	1. kg	22.25 %
84.50	8450.00	Household or laundry-type washing machines, including machines which both wash and dry.	value	1. u	22.25 %

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84.51	8451.00	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	value	1. u	22.25 %
84.52	8452.00	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	value	1. u	22.25 %
84.53	8453.00	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	value	1. u	22.25 %
84.54	8454.00	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	value	1. u	22.25 %
84.55	8455.00	Metal-rolling mills and rolls therefor.	value	1. u	22.25 %

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84.56	8456.00	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.	value	1. u	22.25 %
84.57	8457.00	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	value	1. u	22.25 %
84.58	8458.00	Lathes (including turning centres) for removing metal.	value	1. u	22.25 %
84.59	8459.00	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.	value	1. u	22.25 %
84.60	8460.00	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.	value	1. u	22.25 %
84.61	8461.00	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	value	1. u	22.25 %

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84.62	8462.00	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	value	1. u	22.25 %
84.63	8463.00	Other machine-tools for working metal or cermet, without removing material.	value	1. u	22.25 %
84.64	8464.00	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	value	1. u	22.25 %
84.65	8465.00	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	value	1. u	22.25 %
84.66	8466.00	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	value	1. kg	22.25 %
84.67	8467.00	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	value	1. u	22.25 %

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84.68	8468.00	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.	value	1. u	22.25 %
84.69	8469.00	Typewriters other than printers of heading 84.71; word-processing machines.	value	1. u	22.25 %
84.70	8470.00	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.	value	1. u	22.25 %
84.71		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.			
	8471.10	-Analogue or hybrid automatic data processing machines	value	1. u	22.25 %
	8471.30	-Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	value	1. u	22.25 %
	8471.40	-Other digital automatic data processing machines	value	1. u	22.25 %

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	8471.50	-Digital processing units other than those of sub-headings 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	value	1. u	22.25 %
	8471.60	-Input or output units, whether or not containing storage units in the same housing	value	1. u	22.25 %
	8471.70	- Storage units	value	1. u	22.25 %
	8471.80	-Other units of automatic data processing machines	value	1. u	22.25 %
	8471.90	- Other	value	1. u	22.25 %
84.72	8472.00	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).	value	1. u	22.25 %
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.			
	8473.10	-Parts and accessories of the machines of heading No. 84.69	value	1. kg	22.25 %
	8473.20	-Parts and accessories of the machines of heading No. 84.70	value	1. kg	22.25 %
	8473.30	-Parts and accessories of the machines of heading 84.71	value	1. kg	22.25 %

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	8473.40	-Parts and accessories of the machines of heading 84.72	value	1. kg	22.25 %
	8473.50	-Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	value	1. kg	22.25 %
84.74	8474.00	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding 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.	value	1. u	22.25 %
84.75	8475.00	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.	value	1. u	22.25 %
84.76	8476.00	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.	value	1. u	33.5%
84.77	8477.00	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.	value	1. u	22.25 %

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84.78	8478.00	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.	value	1. u	22.25 %
84.79	8479.00	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	value	1. u	22.25 %
84.80	8480.00	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.	value	1. u	22.25 %
84.81	8481.00	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	value	1. kg	22.25 %
84.82	8482.00	Ball or roller bearings.	value	1. u	22.25 %
84.83	8483.00	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).	value	1. u	33.50 %

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84.84	8484.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.	value	1. u	33.50 %
84.85		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.			
	8485.10	-Ships' or boats' propellers and blades therefor	value	1. u	33.50 %
	8485.90	- Other	value	1. u	22.25 %

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Chapter 85

**Electrical machinery and equipment and parts thereof;
sound recorders and reproducers,
television image and sound recorders and reproducers, and
parts and accessories of such articles**

Notes.

- 1.- This Chapter does not cover :
 - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of heading 70.11; or
 - (c) Electrically heated furniture of Chapter 94.

- 2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

- 3.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Vacuum cleaners, including dry and wet vacuum cleaner floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
 - (b) Other machines provided the weight of such machines does not exceed 20 kg.

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

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84.52), electric scissors (heading 85.67) or to electro-thermic appliances (heading 85.16).

- 4.- For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

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

- 5.- For the purposes of headings 85.41 and 85.42 :
- (A) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - (B) "Electronic integrated circuits and microassemblies" are :
 - (a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
 - (b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

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- (c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

- 6.- Records, tapes and other media of heading 85.23 or 85.24 remain classified in those headings, when presented with the apparatus for which they are intended.

This Note does not apply to such media when they are present with articles other than the apparatus for which they are intended.

- 7.- For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
85.01	8501.00	Electric motors and generators (excluding generating sets).	value	1. u	22.25%
85.02	8502.00	Electric generating sets and rotary converters.	value	1. u	33.50%
85.03	8503.00	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.	value	1. kg	22.25%
85.04	8504.00	Electrical transformers, static converters (for example, rectifiers) and inductors.	value	1. u	22.25%

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85.05	8505.00	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.	value	1. kg	22.25%
85.06	8506.00	Primary cells and primary batteries.	value	1. u	33.50%
85.07	8507.00	Electric accumulators, including separators therefor, whether or not rectangular (including square).	value	1. u	33.50%
85.09	8509.00	Electro-mechanical domestic appliances, with self-contained electric motor.	value	1. u	22.25%
85.10	8510.00	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	value	1. u	22.25%
85.11	8511.00	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	value	1. u	33.50%
85.12		Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.			

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	8512.10	-Lighting or visual signalling equipment of a kind used on bicycles	value	1. u	22.25%
	8512.20	-Other lighting or visual signalling equipment	value	1. u	33.50%
	8512.30	-Sound signalling equipment	value	1. u	33.50%
	8512.40	-Windscreen wipers, defrosters and demisters	value	1. u	33.50%
	8512.90	- Parts	value	1. kg	33.50%
85.13	8513.00	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.	value	1. u	22.25%
85.14	8514.00	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of material by induction or dielectric loss.	value	1. u	22.25%
85.15	8515.00	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.	value	1. u	22.25%

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85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.				
8516.10	-Electric instantaneous or storage water heaters and immersion heaters	value	1. u	22.25%	
8516.20	-Electric space heating apparatus and electric soil heating apparatus	value	1. u	22.25%	
8516.30	-Electro-thermic hair-dressing or hand-drying apparatus	value	1. u	22.25%	
8516.40	- Electric smoothing irons	value	1. u	22.25%	
8516.50	- Microwave ovens	value	1. u	22.25%	
8516.60	-Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	value	1. u	22.25%	
8516.70	-Other electro-thermic appliances	value	1. u	22.25%	
8516.80	- Electric heating resistors	value	1. u	22.25%	
8516.90	- Parts	value	1. kg	22.25%	

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85.17		Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; video phones.			
		- Telephone sets; video phones :			
	8517.11	--Line telephone sets with cordless handsets	value	1. u	22.25%
	8517.19	-- Other	value	1. u	22.25%
		-Facsimile machines and teleprinters :			
	8517.21	-- Facsimile machines	value	1. u	22.25%
	8517.22	-- Teleprinters	value	1. u	22.25%
	8517.30	-Telephonic or telegraphic switching apparatus	value	1. u	22.25%
	8517.50	-Other apparatus, for carrier-current line systems or for digital line systems	value	1. u	22.25%
	8517.80	- Other apparatus	value	1. u	22.25%
	8517.90	- Parts	value	1. kg	22.25%

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85.18	8518.00	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.	value	1. u	22.25%
85.19	8519.00	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.	value	1. u	22.25%
85.20	8520.00	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.	value	1. u	22.25%
85.21	8521.00	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	value	1. u	22.25%
85.22	8522.00	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.	value	1. kg	22.25%
85.23	8523.00	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.	value	1. u	22.25%
85.24		Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.			

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8524.10	- Gramophone records	value	1. u	22.25%
	- Discs for laser reading systems :			
	--For reproducing phenomena other than sound or image :			
8524.311	--- Software	value	1. u	0.00%
8524.319	--- Other	value	1. u	22.25%
8524.32	-- For reproducing sound only	value	1. u	22.25%
	-- Other:			
8524.391	--- Software	value	1. u	0.00%
8524.399	--- Other	value	1. u	22.25%
	- Magnetic tapes for reproducing phenomena other than sound or image:			
8524.401	--- Software	value	1. u	0.00%
8524.409	--- Other	value	1. u	22.25%
	- Other magnetic tapes :			
	-- Of a width not exceeding 4 mm			
8524.511	--- Software	value	1. u	0.00%
8524.519	--- Other	value	1. u	22.25%
	-- Of a width exceeding 4 mm but not exceeding 6.5 mm :			

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	8524.521	--- Software	value	1. u	0.00%
	8524.529	--- Other	value	1. u	22.25%
		-- Of a width exceeding 6.5 mm			
	8524.531	--- Software	value	1. u	0.00%
	8524.539	--- Other	value	1. u	22.25%
	8524.60	- Cards incorporating a magnetic stripe	value	1. u	22.25%
		- Other :			
		-- For reproducing phenomena other than sound or image :			
	8524.911	--- Software	value	1. u	0.00%
	8524.919	--- Other	value	1. u	22.25%
		-- Other			
	8524.991	--- Software	value	1. u	0.00%
	8524.999	--- Other	value	1. u	22.25%
85.25		Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras.			

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	8525.10	- Transmission apparatus	value	1. u	22.25%
	8525.20	- Transmission apparatus incorporating reception apparatus	value	1. u	22.25%
	8525.30	- Television cameras	value	1. u	8.50%
	8525.40	- Still image video cameras and other video camera recorders; digital cameras	value	1. u	8.50%
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.			
	8526.10	- Radar apparatus	value	1. u	22.25%
		- Other :			
	8526.91	-- Radio navigational aid apparatus	value	1. u	22.25%
	8526.92	-- Radio remote control apparatus	value	1. u	22.25%
85.27	8527.00	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	value	1. u	33.50%
85.28		Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.			
	8528.10	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	value	1. u	33.50%

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	8528.20	- Video monitors	value	1. u	22.25%
	8528.30	- Video projectors	value	1. u	22.25%
85.29	8529.00	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.	value	1. u	22.25%
85.30	8530.00	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).	value	1. u	22.25%
85.31	8531.00	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.	value	1. u	22.25%
85.32	8532.00	Electrical capacitors, fixed, variable or adjustable (pre-set).	value	1. kg	22.25%
85.33	8533.00	Electrical resistors (including rheostats and potentiometers), other than heating resistors.	value	1. kg	22.25%
85.34	8534.00	Printed circuits.	value	1. kg	22.25%
85.35	8535.00	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.	value	1. kg	22.25%

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85.36	8536.00	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.	value	1. kg	22.25%
85.37	8537.00	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.	value	1. kg	22.25%
85.38	8538.00	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.	value	1. kg	22.25%
85.39	8539.00	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	value	1. u	22.25%
85.40	8540.00	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	value	1. u	22.25%

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85.41		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.			
	8541.10	- Diodes, other than photosensitive or light emitting diodes	value	1. u	22.25%
	8541.20	- Transistors, other than photosensitive transistors :	value	1. u	22.25%
	8541.30	- Thyristors, diacs and triacs, other than photosensitive devices	value	1. u	22.25%
	8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	value	1. u	0.00%
	8541.50	- Other semiconductor devices	value	1. u	22.25%
	8541.60	- Mounted piezo-electric crystals	value	1. u	22.25%
	8541.90	- Parts	value	1. kg	22.25%
85.42	8542.00	Electronic integrated circuits and microassemblies.	value	1. u	22.25%
85.43	8543.00	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	value	1. u	22.25%

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85.44		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.			
	8544.10	- Winding wire	value	1. kg	22.25%
	8544.20	- Co-axial cable and other co-axial electric conductors	value	1. kg	22.25%
	8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	value	1. kg	33.50%
	8544.40	- Other electric conductors, for a voltage not exceeding 80 V	value	1. kg	22.25%
	8544.50	- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V	value	1. kg	22.25%
	8544.60	- Other electric conductors, for a voltage exceeding 1,000 V	value	1. kg	22.25%
	8544.70	- Optical fibre cables	value	1. kg	22.25%
85.45	8545.00	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.	value	1. kg	22.25%
85.46	8546.00	Electrical insulators of any material.	value	1. kg	22.25%

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85.47	8547.00	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.	value	1. kg	22.25%
85.48	8548.00	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	value	1. kg	22.25%

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Section XVII

**VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT
EQUIPMENT**

Notes.

- 1.- This Section does not cover articles of heading 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.

- 2.- The expressions “parts” and “parts and accessories” do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03).

- 3.- References in Chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use

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solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

- 4.- For the purposes of this Section :
- (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
- 5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

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

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Chapter 86

**Railway or tramway locomotives, rolling-stock and parts thereof;
railway or tramway track fixtures and fittings and parts thereof;
mechanical (including electro-mechanical) traffic signalling
equipment of all kinds**

Notes.

- 1.- This Chapter does not cover :
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

- 2.- Heading 86.07 applies, *inter alia*, to :
 - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.

- 3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:
 - (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting,

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for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
86.01	8601.00	Rail locomotives powered from an external source of electricity or by electric accumulators.	value	1. u	22.25 %
86.02	8602.00	Other rail locomotives; locomotive tenders.	value	1. u	22.25 %
86.03	8603.00	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04.	value	1. u	22.25 %
86.04	8604.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	value	1. u	22.25 %
86.05	8605.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04).	value	1. u	22.25 %
86.06	8606.00	Railway or tramway goods vans and wagons, not self-propelled.	value	1. u	22.25 %
86.07	8607.00	Parts of railway or tramway locomotives or rolling-stock.	value	1. kg	22.25 %

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86.08	8608.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	value	1. kg	22.25 %
86.09	8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	value	1. u	22.25 %

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Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes.

- 1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

- 3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.01.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
87.01		Tractors (other than heading 87.09).			

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	8701.10	- Pedestrian controlled tractors	value	1. u	33.50%
	8701.20	- Road tractors for semi-trailers	value	1. u	33.50%
	8701.30	- Track-laying tractors	value	1. u	33.50%
		- Other :			
	8701.901	--- Tractors for agricultural and horticultural use only	value	1. u	0.00%
	8701.909	--- Other	value	1. u	33.50%
87.02	8702.00	Motor vehicles for the transport of ten or more persons, including the driver.	value	1. u	33.50%
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
	8703.10	-Vehicles specially designed for travelling on snow; golf cars and similar vehicles	value	1. u	33.50%
	8703.20	-Other vehicles, with spark-ignition internal combustion reciprocating piston engine	value	1. u	75% on first \$12000 ; 150% on value in excess of \$12000

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	8703.30	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	value	1. u	75% on first \$12000 ; 150% on value in excess of \$12000
		- Other :			
	8703.901	--- Electrical car	value	1. u	0.00%
	8703.909	--- Other	value	1. u	75% on first \$12000 ; 150% on value in excess of \$12000
87.04	8704.00	Motor vehicles for the transport of goods.	value	1. u	33.50%
87.05	8705.00	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	value	1. u	33.50%

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87.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.	value	1. u	75.00%
87.07	8707.00	Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.	value	1. u	33.50%
87.08	8708.00	Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.	value	1. u	33.50%
87.09	8709.00	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	value	1. u	33.50%
87.10	8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	value	1. u	33.50%
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
	8711.10	-With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	value	1. u	33.50%
	8711.20	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	value	1. u	33.50%

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	8711.30	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	value	1. u	33.50%
	8711.40	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	value	1. u	33.50%
	8711.50	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	value	1. u	33.50%
	8711.90	- Other	value	1. u	0.00%
87.12	8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.	value	1. u	22.25%
87.13	8713.00	Carriages for disabled persons, whether or not motorised or other mechanically propelled.	value	1. u	0.00%
87.14		Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.			
	8714.10	- Of motorcycles (including mopeds):	value	1. kg	33.50%
	8714.20	- Of carriages for disabled persons	value	1. kg	0.00%
	8714.90	- Other	value	1. kg	22.25%
87.15	8715.00	Baby carriages and parts thereof.	value	1. kg	22.25%
87.16	8716.00	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	value	1. u	22.25%

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Chapter 88

Aircraft, spacecraft, and parts thereof

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
88.01	8801.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	value	1. u	22.25%
88.02	8802.00	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	value	1. u	22.25%
88.03	8803.00	Parts of goods of heading No. 88.01 or 88.02.	value	1. u	22.25%
88.04	8804.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	value	1. u	22.25%
88.05	8805.00	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	value	1. u	22.25%

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Chapter 89

Ships, boats and floating structures

Note.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
89.01	8901.00	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.	value	1. u	33.50%
89.02	8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	value	1. u	33.50%
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
	8903.10	- Inflatable - Other :	value	1. u	33.50%
	8903.91	--Sailboats, with or without auxiliary motor	value	1. u	33.50%
	8903.92	--Motorboats, other than outboard motorboats	value	1. u	33.50%

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	8903.99	-- Other	value	1. u	33.50%
89.04	8904.00	Tugs and pusher craft.	value	1. u	33.50%
89.05	8905.00	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	value	1. u	33.50%
89.06	8906.00	Other vessels, including warships and lifeboats other than rowing boats.	value	1. u	33.50%
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			
	8907.10	- Inflatable rafts	value	1. u	33.50%
	8907.90	- Other	value	1. u	33.50%
89.08	8908.00	Vessels and other floating structures for breaking up.	value	1. u	33.50%

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Section XVIII

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,
CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS
AND APPARATUS; CLOCKS AND WATCHES; MUSICAL
INSTRUMENTS; PARTS AND ACCESSORIES THEREOF**

Chapter 90

**Optical, photographic, cinematographic, measuring, checking,
precision, medical or surgical instruments and apparatus; parts and
accessories thereof**

Notes.

1.- This Chapter does not cover :

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.04) or of textile material (heading 59.11);
- (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

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- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81;
 - (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19 or 85.20); sound-heads (heading 85.22); still image video cameras and other video camera recorders and digital cameras (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
 - (ij) Searchlights or spotlights of heading 94.05;
 - (k) Articles of Chapter 95;
 - (l) Capacity measures, which are to be classified according to their constituent material; or
 - (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
- 2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;
 - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine,

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instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

- (c) All other parts and accessories are to be classified in heading 90.33.
- 3.- The provisions of Note 4 to Section XVI apply also to this Chapter.
- 4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
- 5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
- 6.- For the purposes of heading 90.21, the expression “orthopaedic appliances” means appliances for:
- Preventing or correcting bodily deformities; or
 - Supporting or holding parts of the body following an illness, operation or injury.
- Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and design to fit either foot equally.
- 7.- Heading 90.32 applies only to :
- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring the factor to, and

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maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and

- (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.			
	9001.10	-Optical fibres, optical fibre bundles and cables	value	1. kg	22.25 %
	9001.20	-Sheets and plates of polarising material	value	1. kg	22.25 %
	9001.30	-Contact lenses	value	1. u	22.25 %
	9001.40	-Spectacle lenses of glass	value	1. u	22.25 %
	9001.50	-Spectacle lenses of other materials	value	1. u	22.25 %
	9001.90	-Other	value	1. kg	22.25 %

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90.02	9002.00	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.	value	1. kg	22.25 %
		- Objective lenses :			
		--For cameras, projectors or photographic enlargers or reducers:			
	9002.111	---For photographic and cinematographic cameras; projectors	value	1. kg	8.50%
	9002.112	--- For photographic enlargers or reducers	value	1. kg	22.25 %
	9002.19	-- Other	value	1. kg	22.25 %
		- Filters:			
	9002.201	--- For photographic and cinematographic cameras; projectors	value	1. kg	8.50%
	9002.209	--- Other	value	1. kg	22.25 %
		- Other :			
	9002.901	--- For photographic and cinematographic cameras; projectors	value	1. kg	8.50%
	9002.909	--- Other	value	1. kg	22.25 %
90.03	9003.00	Frames and mountings for spectacles, goggles or the like, and parts thereof.	value	1. u	22.25 %

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90.04	9004.00	Spectacles, goggles and the like, corrective, protective or other.	value	1. u	22.25 %
90.05	9005.00	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.	value	1. u	22.25 %
90.06	9006.00	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.	value	1. u	8.50%
90.07	9007.00	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	value	1. u	8.50%
90.08	9008.00	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	value	1. u	22.25 %
90.09	9009.00	Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.	value	1. u	22.25 %
90.10	9010.00	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.	value	1. u	8.50%

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90.11	9011.00	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.	value	1. u	22.25 %
90.12	9012.00	Microscopes other than optical microscopes; diffraction apparatus.	value	1. u	22.25 %
90.13	9013.00	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.	value	1. u	22.25 %
90.14	9014.00	Direction finding compasses; other navigational instruments and appliances.	value	1. u	22.25 %
90.15	9015.00	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	value	1. u	22.25 %
90.16	9016.00	Balances of a sensitivity of 5 cg or better, with or without weights.	value	1. kg	22.25 %

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90.17	9017.00	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.	value	1. u	22.25 %
90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.			
		-Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) :			
	9018.11	-- Electro-cardiographs	value	1. u	22.25 %
	9018.12	--Ultrasonic scanning apparatus	value	1. u	22.25 %
	9018.13	--Magnetic resonance imaging apparatus	value	1. u	22.25 %
	9018.14	-- Scintigraphic apparatus	value	1. u	22.25 %
	9018.19	-- Other	value	1. u	22.25 %
	9018.20	-Ultra-violet or infra-red ray apparatus	value	1. kg	22.25 %
		-Syringes, needles, catheters, cannulae and the like :			

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	9018.31	--Syringes, with or without needles	value	1. u	22.25 %
	9018.32	--Tubular metal needles and needles for sutures	value	1. kg	22.25 %
	9018.39	-- Other --Other instruments and appliances, used in dental sciences :	value	1. kg	22.25 %
	9018.41	--Dental drill engines, whether or not combined on a single base with other dental equipment	value	1. kg	22.25 %
	9018.49	-- Other	value	1. u	22.25 %
	9018.50	--Other ophthalmic instruments and appliances	value	1. kg	22.25 %
	9018.90	--Other instruments and appliances	value	1. u	22.25 %
90.19	9019.00	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	value	1. kg	22.25 %
90.20	9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	value	1. kg	22.25 %

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90.21	<p>Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; 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.</p>			
9021.10	<p>-Orthopaedic or fracture appliances</p> <p>-Artificial teeth and dental fittings :</p>	value	1. kg	0.00%
9021.21	<p>-- Artificial teeth</p>	value	1. kg	0.00%
9021.29	<p>-- Other</p>	value	1. kg	0.00%
9021.31	<p>- Other artificial parts of the body :</p> <p>-- Artificial joints</p>	value	1. kg	0.00%
9021.39	<p>-- Other</p>	value	1. kg	0.00%
9021.40	<p>-Hearing aids, excluding parts and accessories</p>	value	1. u	0.00%
9021.50	<p>-Pacemakers for stimulating heart muscles, excluding parts and accessories</p>	value	1. u	0.00%
9021.90	<p>- Other</p>	value	1. kg	0.00%

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90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.				
	-Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :				
9022.12	-- Computed tomography apparatus	value	1. u	22.25 %	
9022.13	-- Other, for dental uses	value	1. u	22.25 %	
9022.14	--Other, for medical, surgical or veterinary uses	value	1. u	22.25 %	
9022.19	-- For other uses	value	1. u	22.25 %	
	-Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :				
9022.21	--For medical, surgical, dental or veterinary uses	value	1. u	22.25 %	
9022.29	-- For other uses	value	1. u	22.25 %	
9022.30	- X-ray tubes	value	1. u	22.25 %	

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	9022.90	- Other, including parts and accessories	value	1. kg	22.25 %
90.23	9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	value	1. kg	22.25 %
90.24	9024.00	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).	value	1. u	22.25 %
90.25	9025.00	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.	value	1. u	22.25 %
90.26	9026.00	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.	value	1. u	22.25 %

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90.27	9027.00	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.	value	1. u	22.25 %
90.28	9028.00	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	value	1. u	22.25 %
90.29	9029.00	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.	value	1. u	22.25 %
90.30	9030.00	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.	value	1. u	22.25 %
90.31	9031.00	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	value	1. u	22.25 %

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90.32	9032.00	Automatic regulating or controlling instruments and apparatus.	value	1. u	22.25 %
90.33	9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	value	1. kg	22.25 %

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Chapter 91

Clocks and watches and parts thereof

Notes.

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

- 2.- Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

- 3.- For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch

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movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

- 4.- Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
91.01	9101.00	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	value	1. u	10.00%
91.02	9102.00	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.	value	1. u	10.00%
91.03	9103.00	Clocks with watch movements, excluding clocks of heading 91.04.	value	1. u	10.00%
91.04	9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	value	1. u	10.00%
91.05	9105.00	Other clocks.	value	1. u	10.00%
91.06	9106.00	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).	value	1. u	10.00%

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91.07	9107.00	Time switches with clock or watch movement or with synchronous motor.	value	1. u	10.00%
91.08	9108.00	Watch movements, complete and assembled.	value	1. u	10.00%
91.09	9109.00	Clock movements, complete and assembled.	value	1. u	10.00%
91.10	9110.00	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	value	1. u	10.00%
91.11	9111.00	Watch cases and parts thereof.	value	1. u	10.00%
91.12	9112.00	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	value	1. u	10.00%
91.13	9113.00	Watch straps, watch bands and watch bracelets, and parts thereof.	value	1. u	10.00%
91.14	9114.00	Other clock or watch parts.	value	1. u	10.00%

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Chapter 92

**Musical instruments;
parts and accessories of such articles**

Notes.

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

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
92.01	9201.00	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	value	1. u	22.25%
92.02	9202.00	Other string musical instruments (for example, guitars, violins, harps).	value	1. u	22.25%
92.03	9203.00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	value	1. u	22.25%
92.04	9204.00	Accordions and similar instruments; mouth organs.	value	1. u	22.25%
92.05	9205.00	Other wind musical instruments (for example, clarinets, trumpets, bagpipes).	value	1. u	22.25%
92.06	9206.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	value	1. u	22.25%
92.07	9207.00	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).	value	1. u	22.25%

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92.08	9208.00	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.	value	1. u	22.25%
92.09	9209.00	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.	value	1. u	22.25%

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Section XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

- 1.- This Chapter does not cover :
 - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Armoured fighting vehicles (heading 87.10);
 - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).

- 2.- In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
93.01	9301.00	Military weapons, other than revolvers, pistols and the arms of heading 93.07.	value	1. u	22.25%
93.02	9302.00	Revolvers and pistols, other than those of heading No. 93.03 or 93.04.	value	1. u	22.25%
93.03	9303.00	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	value	1. u	22.25%
93.04	9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07.	value	1. u	22.25%
93.05	9305.00	Parts and accessories of articles of headings Nos. 93.01 to 93.04.	value	1. kg	22.25%
93.06	9306.00	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	value	1. kg	22.25%

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93.07	9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	value	1. kg	22.25%
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Section XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

Notes.

- 1.- This Chapter does not cover :
- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
 - (h) Articles of heading 87.14;
 - (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases);
or

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- (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).
- 2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.
- The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
- (a) Cupboards, bookcases, other shelved furniture and unit furniture;
 - (b) Seats and beds.
- 3.- (a) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
- (b) Goods described in heading No. 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
- 4.- For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
94.01	9401.00	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	value	1. u	22.25%
94.02	9402.00	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.	value	1. u	22.25%
94.03		Other furniture and parts thereof.			
	9403.10	-Metal furniture of a kind used in offices	value	1. kg	22.25%
	9403.20	-Other metal furniture	value	1. kg	22.25%
	9403.30	-Wooden furniture of a kind used in offices	value	1. kg	22.25%
	9403.40	-Wooden furniture of a kind used in the kitchen	value	1. kg	22.25%
	9403.50	-Wooden furniture of a kind used in the bedroom	value	1. kg	22.25%
	9403.60	-Other wooden furniture	value	1. kg	22.25%
	9403.70	-Furniture of plastics	value	1. kg	22.25%

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	9403.80	-Furniture of other materials, including cane, osier, bamboo or similar materials	value	1. kg	22.25%
	9403.90	-Parts	value	1. kg	22.25%
94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.			
	9404.10	-Mattress supports	value	1. kg	22.25%
	9404.20	-Mattresses	value	1. u	22.25%
	9404.30	-Sleeping bags	value	1. u	22.25%
	9404.90	-Other	value	1. kg	22.25%
94.05	9405.00	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	value	1. kg	22.25%
94.06	9406.00	Prefabricated buildings.	value	1. kg	22.25%

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Chapter 95

**Toys, games and sports requisites;
parts and accessories thereof**

Notes.

- 1.- This Chapter does not cover :
- (a) Christmas tree candles (heading 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading 36.04;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking-sticks, whips, riding-crops or the like (heading No. 66.02), or parts thereof (heading 66.03);
 - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading 83.06;
 - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) or radio remote control apparatus (heading 85.26);

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- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading 87.12);
 - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
 - (r) Decoy calls or whistles (heading 92.08);
 - (s) Arms or other articles of Chapter 93;
 - (t) Electric garlands of all kinds (heading 94.05); or
 - (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material).
- 2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
- 3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
- 4.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g., "pet toys" (classification in their own appropriate heading)

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
95.01	9501.00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	value	1. kg	22.25%
95.02	9502.00	Dolls representing only human beings.	value	1. u	22.25%
95.03	9503.00	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	value	1. u	22.25%
95.04	9504.00	Articles for funfair, table or parlour games, including pinball machines, billiards, special tables for casino games and automatic bowling alley equipment.	value	1. kg	22.25%
95.05	9505.00	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	value	1. kg	22.25%
95.06		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.			
	9506.00	-Snow-skis and other snow-ski equipment	value	1. kg	22.25%
		-Water-skis, surf-boards, sailboards and other water-sport equipment :	value	1. kg	22.25%

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	9506.30	-Golf clubs and other golf equipment	value	1. kg	22.25%
	9506.40	-Articles and equipment for table-tennis	value	1. kg	22.25%
	9506.50	-Tennis, badminton or similar rackets, whether or not strung	value	1. kg	22.25%
	9506.60	-Balls, other than golf balls and table-tennis balls	value	1. kg	22.25%
	9506.70	-Ice skates and roller skates, including skating boots with skates attached	value	1. kg	22.25%
95.07	9507.70	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.	value	1. kg	22.25%
95.08	9507.80	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.	value	1. kg	22.25%

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Chapter 96

Miscellaneous manufactured articles

Notes.

- 1.- This Chapter does not cover :
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (ij) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).

- 2.- In heading 96.02 the expression "vegetable or mineral carving material" means:

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
96.01		Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).			
	9601.10	-Worked ivory and articles of ivory	value	1. kg	22.25%

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	9601.90	- Other	value	1. kg	22.25%
96.02	9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	value	1. kg	22.25%
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).			
	9603.10	-Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	value	1. u	22.25%
	9603.20	-Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances	value	1. u	22.25%
	9603.30	-Artists' brushes, writing brushes and similar brushes for the application of cosmetics	value	1. u	22.25%

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	9603.40	-Paint, distemper, varnish or similar brushes (other than brushes of subheading No. 9603.30); paint pads and rollers	value	1. u	22.25%
	9603.50	-Other brushes constituting parts of machines, appliances or vehicles	value	1. u	22.25%
	9603.90	- Other	value	1. u	22.25%
96.04	9604.00	Hand sieves and hand riddles.	value	1. u	22.25%
96.05	9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	value	1. u	22.25%
96.06	9606.00	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	value	1. kg	22.25%
96.07	9607.00	Slide fasteners and parts thereof.	value	1. kg	22.25%
96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.			
	9608.10	- Ball point pens	value	1. u	22.25%
	9608.20	-Felt tipped and other porous-tipped pens and markers	value	1. u	22.25%
	9608.30	-Fountain pens, stylograph pens and other pens	value	1. u	22.25%

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	9608.40	-Propelling or sliding pencils	value	1. u	22.25%
	9608.50	-Sets of articles from two or more of the foregoing subheadings	value	1. u	22.25%
	9608.60	-Refills for ball point pens, comprising the ball point and ink-reservoir	value	1. u	22.25%
	9608.90	- Other	value	1. u	22.25%
96.09	9609.00	Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	value	1. kg	22.25%
96.10	9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	value	1. kg	22.25%
96.11	9611.00	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.	value	1. kg	22.25%
96.12	9612.00	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	value	1. u	22.25%
96.13	9613.00	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	value	1. u 2. kg	22.25%

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96.14	9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	value	1. u 2. kg	22.25%
96.15	9615.00	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof.	value	1. kg	22.25%
96.16	9616.00	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.	value	1. kg	22.25%
96.17	9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	value	1. kg	22.25%
96.18	9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	value	1. kg	22.25%

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Section XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

- 1.- This Chapter does not cover :
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

- 2.- For the purposes of heading 97.02, the expression “original engravings, prints and lithographs” means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

- 3.- Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

- 4.-
 - (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

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(b) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

5.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.			
	9701.10	-Paintings, drawings and pastels	value	1. u	8.50%
	9701.90	-Other	value	1. kg	8.50%
97.02	9702.00	Original engravings, prints and lithographs.	value	1. u	8.50%
97.03	9703.00	Original sculptures and statuary, in any material.	value	1. u	8.50%
97.04	9703.04	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined.	value	1. kg	0.00%
97.05	9705.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	value	1. kg	0.00%

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97.06	9706.00	Antiques of an age exceeding one hundred years.	value	1. kg	8.50%”
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Description	Goods taken out of bond and – 1. Exported as ships' stores; or, 2. exported to a consignee in another country on a bill of lading; or, 3. otherwise exported, except for goods exported under the conditions of CPC 3001.
CPC	3003
Duty Rate	0%
Applicable Commodities	Rum or any other alcoholic beverages produced or blended in Bermuda

Description	Goods taken out of bond and – 1. Exported as ships' stores; or, 2. exported to a consignee in another country on a bill of lading; or, 3. otherwise exported, except for goods exported under the conditions of CPC 3018.
CPC	3004
Duty Rate	10%
Applicable Commodities	Tobacco, cigars or cigarettes

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Description	Goods transhipped as ships' stores or otherwise transhipped.
CPC	3005
Duty Rate	12¢ per <i>l</i>
Applicable Commodities	Alcohol; arrack; brandy; cordials; gin; malt liquor; peppermint water; rum; whisky; or, wine

Description	Goods transhipped as ships' stores or otherwise transhipped.
CPC	3006
Duty Rate	10%
Applicable Commodities	Tobacco, cigars or cigarettes

Description	Goods (other than restricted goods imported free of duty within the meaning of subsection (1) of section 89 of the Revenue Act 1898) which, having been imported into Bermuda, have had all import duties payable in respect thereof duly paid.
CPC	3007
Duty Rate	0%
Applicable Commodities	All goods

Description	Goods manufactured in, or the product of, Bermuda.
CPC	3008
Duty Rate	0%
Applicable Commodities	All goods

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Description	Goods which, having been imported into Bermuda solely for the purpose of transshipment, are exported therefrom in circumstances where no person in, or ordinarily resident in, Bermuda other than – <ol style="list-style-type: none">1. any bona fide owner of the goods who is themselves in transit through Bermuda; or2. the carrier of the goods or any agent of such carrier, has any financial interest in the goods.
CPC	3009
Duty Rate	0%
Applicable Commodities	All goods

Description	Goods which, having been permitted, by virtue of any provision of the Revenue Act, to be imported into Bermuda under bond that they would be exported within a certain time are duly exported therefrom; excepting – <ul style="list-style-type: none">• goods mentioned in CPC 3001 through CPC 3006 inclusive.
CPC	3010
Duty Rate	0%
Applicable Commodities	All goods

Description	Goods for ships' stores or fuel, or aircraft stores' or fuel; excepting – <ul style="list-style-type: none">• goods mentioned in CPC 3001 through CPC 3006 inclusive.
CPC	3011
Duty Rate	0%
Applicable Commodities	All goods

Description	Goods which, having been imported into Bermuda, are found to be defective or unsatisfactory, are exported for the purpose of being returned to the original consignor or manufacturer of the goods.
CPC	3012
Duty Rate	0%
Applicable Commodities	All goods

Description	Goods which, having been landed in Bermuda in error, are exported.
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CPC	3013
Duty Rate	0%
Applicable Commodities	All goods

Description	Goods which, having been landed in Bermuda in emergency, are exported
CPC	3014
Duty Rate	0%
Applicable Commodities	All goods

Description	Goods having been used bona fide in connection with the importation of goods into Bermuda, are exported.
CPC	3015
Duty Rate	0%
Applicable Commodities	Empty containers, empty barrels, external packaging and external coverings

Description	Goods which have been posted in Bermuda and are not accompanied by anything other than correspondence.
CPC	3016
Duty Rate	0%
Applicable Commodities	Letters and postcards

Description	Goods exported from Bermuda, including exportation upon transshipment; excepting – <ul style="list-style-type: none">• goods mentioned in CPC 3001 through CPC 3016 inclusive.
CPC	3017
Duty Rate	10%
Applicable Commodities	All goods

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Goods taken out of bond and exported in packages intended to accompany persons departing Bermuda.
CPC	3018
Duty Rate	0% on first 1000 cigarettes or less; 10% on value of cigarettes over initial 1000 cigarettes
Applicable Commodities	Cigarettes*

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

protecting the revenue, and may in particular impose conditions requiring the holder to take such measures—

- (a) as would enable the Collector of Customs to trace the goods (including conditions as to the marking of goods);
- (b) as would enable the Collector of Customs to carry out any checks which he considers necessary to ensure that the goods are actually put to the prescribed end-use claimed.

(3) Every breach of a condition of a prescribed end-use relief shall be deemed to be an unauthorized disposal within the meaning of section 13(4).

Transfers between authorized holders of goods of same item permitted

3 (1) Notwithstanding section 13 (obligation to pay duty upon diversion), the rate of duty specified in the First Schedule shall not apply to any transfer of goods between beneficiaries of the same end-use relief where such transfer is approved by the Collector of Customs.

(2) The holder of an authorization may apply to the Collector of Customs for approval of a transfer.

(3) The Collector of Customs may approve such an application or may refuse it.

(4) It shall be a condition of every approval of a transfer that the transferee shall be bound by all the conditions of the prescribed end-use relief specified by or under paragraph 2.

(5) The Collector of Customs in granting his approval for a transfer may make it subject to such other conditions as he considers appropriate for protecting the revenue.

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

TABLE OF END-USE RELIEFS

Description	Equipment used in the poultry industry
CPC	4101
Duty Rate	0%
Authorised Beneficiary	Commercial poultry producers
Scope of Relief (Applicable Commodities)	To include equipment and parts such as cages, feeders, waterers, baskets
Conditions / Restrictions	<ol style="list-style-type: none">1. Equipment to be used specifically for the commercial husbandry of poultry;2. Goods must be approved by the Director of Agriculture, Fisheries and Parks; and,3. "Parts of general use" as defined by Note 2 of Section XV, in the First Schedule of the Customs Tariff Act, do not qualify for Relief.
Specific Controls / Diversion	

Description	Machinery used in the dairy industry
CPC	4102
Duty Rate	0%
Authorised Beneficiary	Dairy producers
Scope of Relief (Applicable Commodities)	Machinery and parts thereof and equipment to be used in the dairy industry
Conditions / Restrictions	<ol style="list-style-type: none">1. Goods to be used only for the production, processing or packaging of fresh milk or for the milking of cows and goats; and,2. Goods must be approved by the Director of Agriculture, Fisheries and Parks.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Commercial fishing equipment
CPC	4103
Duty Rate	0%
Authorised Beneficiary	Licensed commercial fishermen
Scope of Relief (Applicable Commodities)	<p>Commercial fishing equipment, gear and supplies of the following description: nets, webbing, ropes, floats, weights, traps and parts, hooks, swivels and lines, winches, power blocks, water and bilge pumps, fishing boat engines, alternators, generators, auxiliary generators and parts thereof, shafts, propellers, rudders and their fittings, fighting chairs when designed to be attached to a boat, lubrication oils for marine engines when purchased in bulk, electrical and electronic apparatus or equipment including echo and sonar used for sounding or locating shoals of fish.</p> <p>Machinery for the production of ice for use in the fishing industry.</p>
Conditions / Restrictions	<ol style="list-style-type: none">1. Relief on specified goods when imported by or on behalf of commercial fishermen licensed under the Fisheries Regulations 1972; and,2. Goods must be approved by the Director of Agriculture, Fisheries and Parks.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Aqua culture equipment
CPC	4104
Duty Rate	0%
Authorised Beneficiary	Registered Aqua culturists
Scope of Relief (Applicable Commodities)	Aqua culture equipment, and parts for the fabrication and maintenance of aqua culture equipment (e.g. tanks, cages, rafts, ropes and moorings, plumbing, thermoregulation, feeding and lighting systems, filters, pumps and water purifiers, laboratory equipment and supplies, chemicals, nutrients, antibiotics, fungicides and other medicines, food and fertilizer, culture animals and plants, boat engines, motors and equipment for tending cages, rafts and the like)
Conditions / Restrictions	<ol style="list-style-type: none">1. Goods to be used only for commercial aqua culture;2. Goods must be approved by the Director of Agriculture, Fisheries and Parks; and,3. Importers of products must be registered aqua culturists with the Ministry of Agriculture and Fisheries.
Specific Controls / Diversion	

Description	Aircraft (equipment, engines and parts)
CPC	4105
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Aircraft and all equipment, engines and parts thereof
Conditions / Restrictions	Aircraft and all equipment, engines and parts to the satisfaction of the Collector of Customs, must form part of or are to be used for the repairing or maintaining of aircraft engaged in the carriage of cargo or passengers to and from places outside Bermuda.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Aircraft lubricants
CPC	4106
Duty Rate	0%
Authorised Beneficiary	Aviation industry
Scope of Relief (Applicable Commodities)	Aircraft lubricants
Conditions / Restrictions	Relief limited to goods that are used in aircraft employed in commercial service to and from Bermuda, or calling to and from Bermuda, or employed in international experimental flight.
Specific Controls / Diversion	

Description	Aircraft equipment
CPC	4107
Duty Rate	0%
Authorised Beneficiary	Aviation industry
Scope of Relief (Applicable Commodities)	Equipment which constitutes part of the equipment of aircraft in flight
Conditions / Restrictions	The goods being imported must belong to the owners of aircraft regularly trading to Bermuda.
Specific Controls / Diversion	

Description	Books and blank forms for use in connection with freight and passenger business
CPC	4108
Duty Rate	0%
Authorised Beneficiary	Aviation industry and shipping lines
Scope of Relief (Applicable Commodities)	Books and forms in blank.
Conditions / Restrictions	Books and forms in blank for use only in connection with the freight and passenger business of airlines and shipping lines trading regularly to Bermuda.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Equipment used in operating and maintaining Bermuda Airport
CPC	4109
Duty Rate	0%
Authorised Beneficiary	All Importers
Scope of Relief (Applicable Commodities)	Navigational, radar, radio or communication equipment; meteorological equipment; runway sweepers and runway lighting equipment; generators, and any other specialised tools, spares or other equipment
Conditions / Restrictions	Goods must be used in the operation and maintenance of the Bermuda Airport and approved by the Minister responsible for Transport.
Specific Controls / Diversion	

Description	School equipment, stationary and educational supplies
CPC	4110
Duty Rate	0%
Authorised Beneficiary	Ministry of Education or accredited school
Scope of Relief (Applicable Commodities)	Classroom and office stationery; art equipment and supplies; sports, physical education and recreational equipment; audio equipment (excluding Karaoke systems) and accessories; visual equipment and accessories; computer equipment, parts and accessories; musical instruments; teaching aids; classroom furniture and equipment (including equipment for home economics); office furniture and equipment.
Conditions / Restrictions	<ol style="list-style-type: none">1. Goods must be for bona fide use in an accredited school or the Ministry of Education Headquarters;2. Goods must be certified by the Chief Education Officer; and,3. Goods must be imported by, or on behalf of, the Ministry of Education or school accredited by the Chief Educational Officer.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Hospital Equipment – Goods given or bequeathed
CPC	4111
Duty Rate	0%
Authorised Beneficiary	Bermuda Hospitals Board
Scope of Relief (Applicable Commodities)	Hospital equipment, accessories and spare parts thereof
Conditions / Restrictions	<ol style="list-style-type: none">1. Goods must be used solely for the purposes of the hospital;2. To qualify for the relief, the articles imported must have been given, bequeathed or purchased for the hospital with funds from the Endowment and Donation Fund of the Bermuda Hospitals Board; and,3. Goods must be approved by the Chief Medical Officer.
Specific Controls / Diversion	

Description	Insecticides
CPC	4112
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Insecticides, poisons or apparatus for the destruction of insects, rodents or vermin
Conditions / Restrictions	Goods must be approved by the Chief Medical Officer.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Goods imported for use by the British Red Cross
CPC	4113
Duty Rate	0%
Authorised Beneficiary	British Red Cross
Scope of Relief (Applicable Commodities)	Materials, articles and goods
Conditions / Restrictions	<ol style="list-style-type: none">1. Goods must be imported by and be used exclusively by the Bermuda Branch of the British Red Cross; and,2. Goods must be approved by the Chief Medical Officer.
Specific Controls / Diversion	

Description	Goods imported for use by the Bermuda Society for the Blind
CPC	4114
Duty Rate	0%
Authorised Beneficiary	Bermuda Society for the Blind
Scope of Relief (Applicable Commodities)	Materials, articles and goods
Conditions / Restrictions	<ol style="list-style-type: none">1. Goods must be imported by and be used exclusively by the Bermuda Society of the Blind; and,2. Goods must be approved by the Chief Medical Officer.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Goods imported for use by the Bermuda Tuberculosis Association
CPC	4115
Duty Rate	0%
Authorised Beneficiary	Bermuda Tuberculosis Association
Scope of Relief (Applicable Commodities)	Medical, therapeutic and X-ray equipment
Conditions / Restrictions	<ol style="list-style-type: none">1. Goods must be imported by the Bermuda Tuberculosis Association and used in connection with the work of the Association; and,2. Goods must be approved by the Chief Medical Officer.
Specific Controls / Diversion	

Description	Equipment and supplies imported by the Patients Assistance League and Services ("PALS")
CPC	4116
Duty Rate	0%
Authorised Beneficiary	PALS
Scope of Relief (Applicable Commodities)	Equipment and supplies
Conditions / Restrictions	<ol style="list-style-type: none">1. Goods must be imported by and be used exclusively in the work of PALS; and,2. Goods must be approved by the Chief Medical Officer.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Diabetic equipment
CPC	4117
Duty Rate	0%
Authorised Beneficiary	Bermuda Diabetic Association
Scope of Relief (Applicable Commodities)	Diabetic equipment
Conditions / Restrictions	1. Goods must be imported by and be used exclusively in the work of the Bermuda Diabetic Association; and, 2. Goods must be approved by the Chief Medical Officer.
Specific Controls / Diversion	

Description	Preventive Dental Programme
CPC	4118
Duty Rate	0%
Authorised Beneficiary	The Department of Health
Scope of Relief (Applicable Commodities)	Pharmaceutical supplies
Conditions / Restrictions	1. Goods are for use only in the Preventive Dental Programme; and, 2. Goods must be approved by the Chief Medical Officer.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Vessels (articles and parts)
CPC	4119
Duty Rate	0%
Authorised Beneficiary	Government; commercial and charter fishermen; or persons engaged in scientific research
Scope of Relief (Applicable Commodities)	Vessels and articles and parts of vessels
Conditions / Restrictions	The vessels must be – 1. owned and operated by Government; or, 2. for commercial fishing or scientific research (or for hire or reward for these uses) to the satisfaction of the Director of Agriculture and Fisheries.
Specific Controls / Diversion	

Description	Navigational markers
CPC	4120
Duty Rate	0%
Authorised Beneficiary	Government
Scope of Relief (Applicable Commodities)	Sea buoys, beacons and lighting equipment for same, batteries and ships' chains
Conditions / Restrictions	Goods must be imported by a Government Department for use in marking navigational channels.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Radios and radio telephones for vessels
CPC	4121
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Radios and radio telephones being transmitting and receiving sets
Conditions / Restrictions	<ol style="list-style-type: none">1. Sets must be for installation on vessels; and,2. Sets must conform to a pattern approved by the Telecommunications Officer.
Specific Controls / Diversion	

Description	Equipment for the production of fresh water
CPC	4122
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Apparatus and mechanical equipment
Conditions / Restrictions	<ol style="list-style-type: none">1. Goods must be used solely for the production of fresh water or for the recycling of fresh water; and,2. Goods must be certified by the Permanent Secretary of Works and Engineering.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Apparatus and equipment for waste treatment
CPC	4123
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Apparatus and mechanical equipment including specially designed parts
Conditions / Restrictions	<ol style="list-style-type: none">1. Goods to be used solely in the separation, treatment or disposal of waste; the collection or utilization of heat derived from waste; the collection or utilization of energy derived from waste heat; and,2. Goods must be certified by the Permanent Secretary of Works and Engineering.
Specific Diversion Controls /	

Description	Department of Tourism (prizes)
CPC	4124
Duty Rate	0%
Authorised Beneficiary	Department of Tourism
Scope of Relief (Applicable Commodities)	Prizes
Conditions / Restrictions	Goods must be certified by the Director of Tourism as prizes appropriated for sports and other events under the auspices of the Department of Tourism.
Specific Diversion Controls /	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Goods for the use of the Governor
CPC	4125
Duty Rate	0%
Authorised Beneficiary	The Governor
Scope of Relief (Applicable Commodities)	All items (including consumables)
Conditions / Restrictions	Goods to be imported or taken from bond by or for the use of the Governor or the Governor's family.
Specific Diversion Controls /	

Description	Goods for the use of the Deputy Governor
CPC	4126
Duty Rate	0%
Authorised Beneficiary	The Deputy Governor
Scope of Relief (Applicable Commodities)	Consumable goods
Conditions / Restrictions	Consumable goods to be imported or taken from bond by or for the use of the use of a person performing the functions of the office of Governor by virtue of Section 18 or Section 19 of the Constitution for use by him during the period that he is performing those functions provided that any such goods which are not expended at the time he ceases to perform those functions shall be at the rate of duty then applicable.
Specific Diversion Controls /	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Goods imported in connection with the U.N. Special Fund and Commonwealth Fund for Technical Co-operation project
CPC	4127
Duty Rate	0%
Authorised Beneficiary	Projects arranged with either of the Funds; foreign officers of either of the Funds
Scope of Relief (Applicable Commodities)	<ol style="list-style-type: none">1. Equipment and supplies2. Household effects
Conditions / Restrictions	<ol style="list-style-type: none">1. Equipment and supplies must be certified by the Secretary to the Cabinet as imported in connection with a project arranged with one of those Funds.2. Household effects of foreign officers, of one of those Funds, who are assigned to a project.
Specific Controls / Diversion	

Description	Documents, exhibits and equipment relating to arbitration proceedings in Bermuda
CPC	4128
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Documents; exhibits; or equipment
Conditions / Restrictions	Goods must be used exclusively in the conduct of particular arbitration proceedings in Bermuda or any appeal or other court proceedings in Bermuda in relation to any such arbitration hearings.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Electric cable, electric machinery and apparatus for telegraphic communication overseas
CPC	4129
Duty Rate	0%
Authorised Beneficiary	All Importers
Scope of Relief (Applicable Commodities)	Electric cable; electric machinery and apparatus
Conditions / Restrictions	Subject to a contract with the Bermuda Government with a view to establishing and maintaining overseas telegraphic communications.
Specific Controls / Diversion	

Description	Electric generating equipment imported by the Bermuda Electric Light Company Ltd. ("BELCO")
CPC	4130
Duty Rate	0%
Authorised Beneficiary	BELCO
Scope of Relief (Applicable Commodities)	Electric generating and waste heat recovery equipment and parts
Conditions / Restrictions	Goods must be imported by and for the use of BELCO.
Specific Controls / Diversion	

Description	Goods imported to establish or maintain sewage system
CPC	4131
Duty Rate	0%
Authorised Beneficiary	Corporation of Hamilton or Corporation of St. George's
Scope of Relief (Applicable Commodities)	Sewage equipment and goods imported to establish or maintain a sewage system
Conditions / Restrictions	Goods must be imported by and for the use of either the Corporation of Hamilton or Corporation of St. George's for the purpose of establishing or maintaining a sewage system.
Specific Controls / Diversion	

Description	Goods imported by Bermuda National Trust
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CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

CPC	4132
Duty Rate	0%
Authorised Beneficiary	Bermuda National Trust
Scope of Relief (Applicable Commodities)	Any goods used for display
Conditions / Restrictions	Goods must be imported by the Bermuda National Trust for display in a museum of the Trust or in a historical house owned and operated by the Trust and open to the public.
Specific Controls / Diversion	

Description	Information material
CPC	4133
Duty Rate	0%
Authorised Beneficiary	Bermuda Government
Scope of Relief (Applicable Commodities)	Films, tapes or documents
Conditions / Restrictions	Goods must be imported by a Government Department.
Specific Controls / Diversion	

Description	Matrices for printing purposes
CPC	4134
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Matrices if made of nonmetallic material and illustrations thereof
Conditions / Restrictions	Matrices must be used for printing purposes.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Goods for Meals on Wheels Society of Bermuda
CPC	4135
Duty Rate	0%
Authorised Beneficiary	Meals on Wheels Society of Bermuda
Scope of Relief (Applicable Commodities)	Items of equipment, furnishing or supplies
Conditions / Restrictions	Goods must be imported by, or for, and be used exclusively in the work of the Meals on Wheels Society of Bermuda and includes items for equipping, furnishing or maintaining the Society's office, kitchen or storeroom.
Specific Controls / Diversion	

Description	Artwork for public exhibition
CPC	4136
Duty Rate	0%
Authorised Beneficiary	Registered charitable organizations or Bermuda Government
Scope of Relief (Applicable Commodities)	Artwork
Conditions / Restrictions	Artwork must be imported by or for either the Government or a charitable organization registered in accordance with Section 4 of the Charities Act 1978 for public exhibition.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Material used in the construction of the National Sports Centre
CPC	4137
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	All construction material, building supplies, finishing materials used in construction; and equipment
Conditions / Restrictions	All construction material, building supplies, finishing materials must be used in the construction of the National Sports Centre; and the equipment must be that which is initially required to make the National Sports Centre operational.
Specific Controls / Diversion	

Description	Telecommunication equipment
CPC	4138
Duty Rate	0%
Authorised Beneficiary	Amateur radio operators licensed under Section 9 of the Telecommunications Act 1986
Scope of Relief (Applicable Commodities)	Telecommunication equipment, that is to say transmitters, receivers and specialized antennae
Conditions / Restrictions	<ol style="list-style-type: none">1. Excludes parts thereof; and,2. Equipment must be of a pattern approved by the Telecommunications Officer.
Specific Controls / Diversion	In the event of sale or disposal of such equipment to a person other than a licensed radio amateur, treble the duty ordinarily payable must be paid before such disposal.

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Goods imported by the Bermuda Zoological Society
CPC	4139
Duty Rate	0%
Authorised Beneficiary	Bermuda Zoological Society
Scope of Relief (Applicable Commodities)	Goods for the development of displays; and feed for animals
Conditions / Restrictions	Goods must be imported by or for the Bermuda Zoological Society for use in – 1. the development of displays; or, 2. feeding of animals, in the Society's Aquarium, Museum and Zoo.
Specific Controls / Diversion	

Description	Youth organizations and St. John's Ambulance Brigade (uniforms and equipment)
CPC	4140
Duty Rate	0%
Authorised Beneficiary	St. John's Ambulance Brigade, Boy Scouts, Sea Cadets, Sea Scouts, Wolf Cubs, Girl Guides and Brownies, The Life Saving Guards, The Life Saving Sunbeams, The Life Saving Scouts, The Life Saving Chums, and similar organizations
Scope of Relief (Applicable Commodities)	Articles of uniform or equipment
Conditions / Restrictions	Goods must be imported by and used in the specified organizations.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Community service vehicle
CPC	4141
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Vehicles
Conditions / Restrictions	Any community service vehicle as defined in section 2 (1) of the Motor Car Act 1951 of a kind described in section 60 of that Act.
Specific Controls / Diversion	

Description	Fire engines and fire fighting equipment
CPC	4142
Duty Rate	0%
Authorised Beneficiary	Bermuda Government or municipal fire-fighting services
Scope of Relief (Applicable Commodities)	Fire engines, other fire fighting equipment and fire-fighting supplies
Conditions / Restrictions	Goods must be imported by the Bermuda Government or a municipal fire-fighting service for use in fighting fires.
Specific Controls / Diversion	

Description	Stained glass windows
CPC	4143
Duty Rate	0%
Authorised Beneficiary	Churches or schools
Scope of Relief (Applicable Commodities)	Stained glass windows
Conditions / Restrictions	Goods must be for use in churches or schools.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Organs and accessories
CPC	4144
Duty Rate	0%
Authorised Beneficiary	Churches or schools
Scope of Relief (Applicable Commodities)	Organs and accessories
Conditions / Restrictions	Goods must be for use in churches or schools.
Specific Controls / Diversion	

Description	Church bells
CPC	4145
Duty Rate	0%
Authorised Beneficiary	Churches
Scope of Relief (Applicable Commodities)	Bells, whether electric or not
Conditions / Restrictions	Goods must be for use in churches.
Specific Controls / Diversion	

Description	Extracts, essences or concentrates
CPC	4146
Duty Rate	0%
Authorised Beneficiary	Local manufacturers of soft drinks and ice cream
Scope of Relief (Applicable Commodities)	Extracts, essences or concentrates
Conditions / Restrictions	Goods must be used in the local commercial manufacture of soft drinks and ice cream.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Other refractory substances
CPC	4147
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Refractory substances
Conditions / Restrictions	Goods must be used for the local production of glass wares and clay wares.
Specific Controls / Diversion	

Description	Resins and chemicals
CPC	4148
Duty Rate	5%
Authorised Beneficiary	Paint manufacturing companies
Scope of Relief (Applicable Commodities)	Resins and chemicals of a kind used in manufacturing of paints and varnishes, in bulk not put up for retail sale
Conditions / Restrictions	Goods must be used in the local commercial manufacture of paints and varnishes.
Specific Controls / Diversion	

Description	Media for public broadcasting
CPC	4149
Duty Rate	5%
Authorised Beneficiary	Public broadcasting services licensed under the Telecommunications Act 1986
Scope of Relief (Applicable Commodities)	Pre-recorded video tapes, films and audio tapes
Conditions / Restrictions	Goods must be used exclusively for public broadcast by public broadcasting services.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Goods used by the printing industry
CPC	4150
Duty Rate	15%
Authorised Beneficiary	Commercial printers
Scope of Relief (Applicable Commodities)	Printing dampening equipment solution, graphic arts film and graphic arts proofing material, graphic arts photographic chemistry fixers and developers, plate finisher and developer, blanket and roller wash and other chemicals
Conditions / Restrictions	Goods must be used exclusively by the local printing industry.
Specific Controls / Diversion	

Description	Plastic articles for the conveyance or packing of goods manufactured in Bermuda
CPC	4151
Duty Rate	15%
Authorised Beneficiary	All manufacturers
Scope of Relief (Applicable Commodities)	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics
Conditions / Restrictions	Goods must be used exclusively for the conveyance or packing of goods manufactured in Bermuda.
Specific Controls / Diversion	

Description	Paper for use in the printing industry
CPC	4152
Duty Rate	0%
Authorised Beneficiary	Commercial printers
Scope of Relief (Applicable Commodities)	Paper, excluding newsprint of Heading 48.01 of the First Schedule to the Customs Tariff Act
Conditions / Restrictions	Paper to be used exclusively by the local commercial printing industry for printing purposes.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Paper packing containers for the packaging of products grown or manufactured in Bermuda
CPC	4153
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Cartons, boxes, cases, bags, and other packing containers of paper, paperboard, cellulose wadding or webs of cellulose fibres
Conditions / Restrictions	Goods must be used for packaging products grown or manufactured in Bermuda.
Specific Controls / Diversion	

Description	Aluminium cans
CPC	4154
Duty Rate	15%
Authorised Beneficiary	Local drinks businesses
Scope of Relief (Applicable Commodities)	Aluminum cans
Conditions / Restrictions	Goods to be used exclusively by the local commercial drinks industry.
Specific Controls / Diversion	

Description	Articles to facilitate the loading and discharging of cargo and passengers
CPC	4155
Duty Rate	10%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Apparatus, mechanical plant and aircraft catering equipment, including material for repairs thereto
Conditions / Restrictions	Goods must be used to facilitate the loading and discharging of cargo and passengers on or from aircraft or ships within a customs area or other place approved by the Collector of Customs.
Specific Controls / Diversion	

Description	Portable computers, parts and accessories
CPC	4156

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Duty Rate	5%
Authorised Beneficiary	Schools with programs certified by the Chief Education Officer
Scope of Relief (Applicable Commodities)	Portable computers, parts and accessories
Conditions / Restrictions	Goods must be used exclusively by registered full-time students under school programs certified by the Chief Education Officer.
Specific Controls / Diversion	

Description	Specialised equipment for the physically disabled
CPC	4157
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Specialized equipment designed to permit physically disabled persons to be transported by or operate motor vehicles
Conditions / Restrictions	Equipment must be used exclusively to permit physically disabled persons to be transported by, or to operate motor vehicles.
Specific Controls / Diversion	

Description	Taxis
CPC	4158
Duty Rate	10%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Motor vehicles
Conditions / Restrictions	Vehicles must be registered as taxis with the Transport Control Department.
Specific Controls / Diversion	

Description	Taxis fitted with ramps for invalid chairs
CPC	4159
Duty Rate	0%
Authorised Beneficiary	All importers

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Scope of Relief (Applicable Commodities)	Motor vehicles
Conditions / Restrictions	Vehicles must be registered as taxis with the Transport Control Department and fitted with ramps for invalid chairs.
Specific Controls / Diversion	

Description	Vessels for commercial tours or commercial sport diving purposes
CPC	4160
Duty Rate	10%
Authorised Beneficiary	Commercial tour operators or commercial sport diving operators
Scope of Relief (Applicable Commodities)	Vessels
Conditions / Restrictions	Vessels must be for hire or reward and – <ol style="list-style-type: none">1. licensed under Section 4 of the Marine Board (Island Boats) Regulations 1965; and,2. used exclusively for commercial tours or commercial sport diving.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Goods for exhibitions or auction
CPC	4161
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	All goods
Conditions / Restrictions	Goods must be imported – 1. with the consent of and under conditions laid down by the Collector of Customs; and, 2. either for the purpose of display at exhibitions or being offered for sale at auctions.
Specific Controls / Diversion	Security in such form as the Collector of Customs may require to ensure that, in the event of such goods being sold, lost or otherwise disposed of locally, the duty ordinarily payable on similar goods at the time of sale, loss or other disposal will be paid.

Description	Films
CPC	4162
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Films
Conditions / Restrictions	Goods must be of an educational nature and not intended for commercial exhibition.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Renal dialysis
CPC	4163
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Renal dialysis equipment and food supplements
Conditions / Restrictions	Goods must be approved by the Chief Medical Officer.
Specific Controls / Diversion	

Description	Aircraft tools, instructional films
CPC	4164
Duty Rate	0%
Authorised Beneficiary	Owners of aircraft
Scope of Relief (Applicable Commodities)	Tools, equipment and instructional films
Conditions / Restrictions	Goods must be used exclusively for the mechanical servicing of aircraft which regularly trade to Bermuda.
Specific Controls / Diversion	Security must be given to the satisfaction of the Collector of Customs that in the event of local sale or disposal the duty ordinarily payable will be paid thereon.

Description	Bullion, for investment
CPC	4165
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Gold or silver bullion, gold, silver or platinum bars, ingots or coins and any other precious metal
Conditions / Restrictions	Goods must be imported for investment purposes provided they are held by a Bank licensed under the Banks and Deposit Companies Act 1999.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Rubber plates, sheets or strips
CPC	4166
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Natural or synthetic rubber in plates, sheets or strip, of Chapter 40 of the First Schedule to the Customs Tariff Act
Conditions / Restrictions	Goods must be used in the repair of footwear.
Specific Controls / Diversion	

Description	TeleBermuda International Ltd.
CPC	4167
Duty Rate	0%
Authorised Beneficiary	TeleBermuda International Ltd.
Scope of Relief (Applicable Commodities)	Telecommunications equipment, apparatus and machinery
Conditions / Restrictions	All telecommunications equipment, apparatus and machinery required for use by TeleBermuda International Ltd. ("the Company") in the renewal, provision, operation, repair or extension of the Company's telecommunications installations, subject to the following proviso- <ul style="list-style-type: none">• no exemption is granted in the case of any item to be installed on premises not owned by the Company (unless a waiver is granted by the Minister of Finance in consultation with the Minister responsible for Telecommunications).
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Fittings for vessels for commercial tours or commercial sport diving purposes
CPC	4168
Duty Rate	22.25%
Authorised Beneficiary	Commercial tour operators or commercial sport diving operators
Scope of Relief (Applicable Commodities)	Goods intended to be fitted to vessels
Conditions / Restrictions	Fittings must be for installation on vessels that are for hire or reward and – <ol style="list-style-type: none"> 1. licensed under Section 4 of the Marine Board (Island Boats) Regulations 1965; and, 2. used exclusively for commercial tours or commercial sport diving.
Specific Controls / Diversion	

Description	Gas Oils (Diesel)
CPC	4701
Duty Rate	23¢ per <i>l</i>
Authorised Beneficiary	Bermuda Hospitals Board
Scope of Relief (Applicable Commodities)	Gas oils (Diesel)
Conditions / Restrictions	Product must be used exclusively by the Bermuda Hospitals Board.
Specific Controls / Diversion	

Description	Gas Oils (Diesel)
CPC	4702
Duty Rate	9.5¢ per <i>l</i>
Authorised Beneficiary	Hotels licensed under the Hotel (License and Control) Act 1969
Scope of Relief (Applicable Commodities)	Gas oils (Diesel)
Conditions / Restrictions	Product must be used exclusively by licensed hotels.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Gas Oils (Diesel)
CPC	4703
Duty Rate	9.5¢ per <i>l</i>
Authorised Beneficiary	Bermuda Electric Light Company Ltd. ("BELCO")
Scope of Relief (Applicable Commodities)	Gas oils (Diesel)
Conditions / Restrictions	Product must be used exclusively by BELCO.
Specific Controls / Diversion	

Description	Fuel oils
CPC	4704
Duty Rate	9.5¢ per <i>l</i>
Authorised Beneficiary	Hotels licensed under the Hotel (License and Control) Act 1969
Scope of Relief (Applicable Commodities)	Fuel oils
Conditions / Restrictions	Product must be used exclusively by licensed hotels.
Specific Controls / Diversion	

Description	Fuel oils
CPC	4705
Duty Rate	9.5¢ per <i>l</i>
Authorised Beneficiary	Bermuda Electric Light Company Ltd. ("BELCO")
Scope of Relief (Applicable Commodities)	Fuel oils
Conditions / Restrictions	Product must be used exclusively by BELCO.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Schedule 4

Section 16

“SIXTH SCHEDULE

(Section 5(2))

TEMPORARY IMPORTATION RELIEF

GENERAL PROVISION

Authorization of temporary importation relief

1. (1) A person may apply for authorization to import goods which qualify for temporary importation relief, by completing a customs declaration form and by specifying the customs procedure code relating to the specific temporary importation relief.

(2) The Collector of Customs may grant an application and issue an authorization or he may refuse it, but he shall not issue an authorization unless he is satisfied that the goods—

- (a) are intended for re-exportation within a given time;
- (b) would not have undergone any change (except for normal depreciation and use) while in Bermuda; and
- (c) would be identifiable and traceable after their importation to ensure their exportation.

(3) It shall be a condition of every authorization that the holder shall comply with the conditions and observe the restrictions applicable to the goods set out in the Table of Temporary Importation Reliefs.

Standing authorization

2. The Collector of Customs may issue standing authorizations that permit the temporary importation of commercial passenger aircraft, cargo ships and cargo containers without the need to apply for and receive authorization for every importation, and may impose such conditions on the standing authorization as he considers appropriate for protecting the revenue (including conditions enabling the Collector to identify and trace the goods after their importation and to establish that they have been re-exported).

Time limit for re-exportation

3. Except where otherwise provided in the Table of Temporary Importation Reliefs, the maximum period of time for which temporary importation relief may be granted shall be 6 months or such longer period as the Collector of Customs may in any particular case specify.

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Export

4. The importer may discharge his responsibility for the re-exportation of goods for which temporary importation relief has been granted under this Schedule by providing evidence of re-exportation in the form of a customs export declaration.

Security

5. The Collector of Customs may, as a condition of authorization of temporary importation relief, require such security as he considers necessary for protecting the revenue.

TABLE OF TEMPORARY IMPORTATION RELIEFS

Description	Aircraft (equipment, engines and parts) – experimental or scientific
CPC	5001
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Aircraft and all equipment, engines and parts thereof
Conditions / Restrictions	Aircraft and all equipment, engines and parts thereof, to the satisfaction of the Collector of Customs, must form part of or are to be used for the repairing or maintaining of aircraft on experimental or scientific flights.
Specific Controls / Diversion	

Description	Aircraft (equipment, engines and parts) – non-residents
CPC	5002
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Aircraft and all equipment, engines and parts thereof
Conditions / Restrictions	Aircraft and all equipment, engines and parts thereof, to the satisfaction of the Collector of Customs, must form part of or are to be used for the repairing or maintaining of aircraft imported into Bermuda by and for the use of persons not ordinarily resident in Bermuda and who intend to remain in Bermuda for a period not exceeding six months.
Specific Controls / Diversion	Goods must be exported within six months of date of importation or such longer period as the Collector of Customs may in writing permit.

Description	Medical equipment and medical instruments
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CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

CPC	5003
Authorised Beneficiary	Visiting consultant member of the medical staff of the hospitals
Scope of Relief (Applicable Commodities)	Instruments and equipment
Conditions / Restrictions	Goods must be used exclusively by visiting consultants and must be exported on the conclusion of the visit.
Specific Controls / Diversion	

Description	Vessels (articles and parts) – passengers and cargo
CPC	5004
Authorised Beneficiary	Shipping lines
Scope of Relief (Applicable Commodities)	Vessels (articles and parts)
Conditions / Restrictions	Vessels and articles and parts, whether or not attached to vessels, which form or are to form part of vessels involved in the carriage of passengers and cargo to and from places outside Bermuda.
Specific Controls / Diversion	

Description	Vessels (articles and parts) – non-residents
CPC	5005
Authorised Beneficiary	<ol style="list-style-type: none"> 1. Persons not ordinarily resident in Bermuda and not intending to stay in Bermuda for longer than 6 months. 2. Persons whose main or permanent residence is outside Bermuda but, without being gainfully employed in Bermuda, maintain a residence in Bermuda.
Scope of Relief (Applicable Commodities)	Vessels (articles and parts)
Conditions / Restrictions	Vessels and articles and parts, whether or not attached to vessels, which form or are to form part of vessels.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Vessels (articles and parts) – class racing
CPC	5006
Authorised Beneficiary	Visiting yachtsmen not ordinarily resident in Bermuda
Scope of Relief (Applicable Commodities)	Vessels (articles and parts)
Conditions / Restrictions	Vessels and articles and parts, whether or not attached to vessels, which form or are to form part of vessels which are class racing boats competing in a race at or off the Bermuda recognized by the Minister of Finance.
Specific Controls / Diversion	An undertaking must be given to the satisfaction of the Collector of Customs that the goods must be exported within one month of the end of the race or such greater time as the Collector of Customs may specify.

Description	Photographic goods and equipment (Department of Tourism)
CPC	5007
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Photographic goods and equipment
Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported under the auspices of the Department of Tourism and used for work which publicizes Bermuda in other countries; and, 2. Goods must be certified by the Director of Tourism.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Sails
CPC	5008
Authorised Beneficiary	Visiting yachtsmen
Scope of Relief (Applicable Commodities)	Sails
Conditions / Restrictions	Goods must be – 1. Imported by or for visiting yachtsmen; 2. certified by the Director of Tourism; and, 3. for competition in races at or off Bermuda under the auspices of the Department of Tourism.
Specific Controls / Diversion	

Description	Convention or conference goods
CPC	5009
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Goods for use in connection with the holding of a convention or conference
Conditions / Restrictions	1. Delegates attending convention or conference must be from outside Bermuda; 2. Goods must be certified by the Director of Tourism; and, 3. Convention or conference must be approved by Director of Tourism.
Specific Controls / Diversion	An undertaking must be given to the satisfaction of the Collector of Customs that in the event of disposal of any of the goods the duty ordinarily payable must be paid at the time of sale.

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Cinematographic projectors
CPC	5010
Authorised Beneficiary	Cultural organizations
Scope of Relief (Applicable Commodities)	Cinematographic projectors
Conditions / Restrictions	Goods must be imported by or for the use of cultural organizations.
Specific Controls / Diversion	Goods must be exported within 90 days or such longer period as the Minister may approve.

Description	Cinematography films and equipment
CPC	5011
Authorised Beneficiary	Religious and charitable organizations
Scope of Relief (Applicable Commodities)	Cinematography films, film strips and equipment to be used therewith
Conditions / Restrictions	Goods must be imported by or for the use of religious organizations or charitable organizations registered in accordance with Section 4 of the Charities Act 1978.
Specific Controls / Diversion	Security must be given to the satisfaction of the Collector of Customs that the goods must be exported within 31 days of importation or such longer period as the Minister may approve.

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Costumes and theatrical apparatus
CPC	5012
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Costumes and theatrical apparatus
Conditions / Restrictions	Goods must be imported for use by – 1. musical or dramatic societies; or, 2. for charitable purposes recognized as such by the Collector of Customs; or, 3. by any person engaged by a hotel, restaurant or guest house.
Specific Controls / Diversion	Security must be given to the satisfaction of the Collector of Customs that the goods must be exported within six months of importation or such longer period as the Minister may approve.

Description	Technicians (Equipment and tools)
CPC	5013
Authorised Beneficiary	Technicians not ordinarily resident in Bermuda
Scope of Relief (Applicable Commodities)	Equipment and tools
Conditions / Restrictions	Goods must be imported by or for the sole use of technicians for specific jobs.
Specific Controls / Diversion	Security must be given to the satisfaction of the Collector of Customs that the goods must be exported upon completion of the specific job.

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Aircraft technicians (Equipment and tools)
CPC	5014
Authorised Beneficiary	Aircraft engineers or aircraft mechanics
Scope of Relief (Applicable Commodities)	Equipment and tools
Conditions / Restrictions	Goods must be imported by or for the sole use of beneficiary for a specific job.
Specific Diversion Controls /	Security must be given to the satisfaction of the Collector of Customs that the goods must be exported within 90 days of importation, or such longer period as the Minister may approve.

Description	Jewellery for review
CPC	5015
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Gem stones, natural or cultured pearls, precious or semi-precious stones, precious metals and articles thereof
Conditions / Restrictions	Goods must be exported to the supplier within 30 days from the day of importation.
Specific Diversion Controls /	Security must be given to the satisfaction of the Collector of Customs that in the event of local sale or disposal the duty ordinarily payable will be paid thereon.

Description	Musical instruments
CPC	5016
Authorised Beneficiary	Persons engaged to take part in a concert, recital or other musical performance or musical teaching contract
Scope of Relief (Applicable Commodities)	Musical instruments and orchestra apparatus
Conditions / Restrictions	Goods must belong to persons engaged to take part in a concert, recital or other musical performance or musical teaching contract.
Specific Diversion Controls /	An undertaking or security must be given to the satisfaction of the Collector of Customs that the goods must be exported upon completion of the event or contract.

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Scientific apparatus
CPC	5017
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Scientific apparatus and goods
Conditions / Restrictions	Goods must be imported for scientific or demonstration purposes only to the satisfaction of the Collector of Customs.
Specific Controls / Diversion	

Description	Aircraft
CPC	5018
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Aircraft
Conditions / Restrictions	Aircraft must be imported for the sole purpose of sale or disposal abroad in any other manner within 24 hours of importation or such longer period as the Collector of Customs may in writing permit.
Specific Controls / Diversion	"

Schedule 5

Section 17

“SEVENTH SCHEDULE

(Section 5(3))

RELIEF FOR MISCELLANEOUS GOODS

GENERAL PROVISION

Authorization

1. A person may apply for authorization to import goods which qualify for miscellaneous relief, by completing a customs declaration form and by specifying the customs procedure code relating to the specific miscellaneous relief.
2. The Collector of Customs may grant an application and issue an authorization or he may refuse it.
3. It shall be a condition of every authorization issued under paragraph 2, that the holder shall comply with the conditions and shall

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

observe the restrictions applicable to the goods set out in the Table of Miscellaneous Reliefs.

TABLE OF MISCELLANEOUS RELIEFS

Description	Prefabricated greenhouses and associated accessories
CPC	4301
Duty Rate	0%
Authorised Beneficiary	All Importers
Scope of Relief (Applicable Commodities)	Prefabricated greenhouses and associated accessories
Conditions / Restrictions	"Parts of general use" as defined by Note 2 of Section XV, in the First Schedule of the Customs Tariff Act, do not qualify for Relief.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Chemicals, products and equipment for combating oil pollution
CPC	4302
Duty Rate	0%
Authorised Beneficiary	All Importers
Scope of Relief (Applicable Commodities)	Chemicals, products and equipment
Conditions / Restrictions	Goods must be for the use in management of oil spills.
Specific Controls / Diversion	

Description	Life saving equipment (marine)
CPC	4303
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Life boats, their equipment and crews' accoutrements; life buoys, life jackets, resuscitators, flares, rockets, inflatable life-rafts, dye-markers, radio distress signaling equipment, and similar articles for ensuring the safety of life at sea
Conditions / Restrictions	<ol style="list-style-type: none">1. All equipment must be specifically designed for ensuring the safety of life at sea; and,2. Apparatus for making radio distress signals must be of a pattern approved by the Director of Marine and Ports Services.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Public Officers (Household effects)
CPC	4304
Duty Rate	0%
Authorised Beneficiary	Public officers or officers of any civil branch or department of the Government of any of Her Majesty's dominions outside Bermuda or of any foreign state
Scope of Relief (Applicable Commodities)	Household effects
Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported on first appointment or transfer to Bermuda from elsewhere, in use by such officers prior to their arrival in Bermuda and imported by them on first arrival in Bermuda or within six months thereafter; 2. Relief only available on goods to a maximum assessed value of \$5,000; and, 3. "Public officer" has the same meaning as in Section 102(1) of the Constitution save that it shall include the Chief Justice and any Puisne Judge of the Supreme court and shall also include teachers in aided schools within the meaning of the Education Act 1954 and the Chief Executive Officer and the instructional staff of the Bermuda College.
Specific Diversion Controls /	

Description	Supplies for Honorary Consul
CPC	4305
Duty Rate	0%
Authorised Beneficiary	Honorary Consuls
Scope of Relief (Applicable Commodities)	Flags, stationery, seals of office, official correspondence, passports and similar supplies
Conditions / Restrictions	Goods must be imported for the use of the Honorary Consul of any foreign country on certification from Deputy Governor that similar supplies for the use of Her Majesty's consular representative are admitted duty free in such foreign country.
Specific Diversion Controls /	

Description	Educational material from International Labour Organization ("ILO")
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CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

CPC	4306
Duty Rate	0%
Authorised Beneficiary	Registered trade union
Scope of Relief (Applicable Commodities)	Educational materials (including audio visual aids and equipment)
Conditions / Restrictions	Goods must be from the ILO and consigned to a registered trade union.
Specific Controls / Diversion	

Description	Films (developed overseas)
CPC	4307
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Cinematography films or photographic films, exposed and developed
Conditions / Restrictions	Goods must have been exposed and been sent abroad for development.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Awards
CPC	4308
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Medals, cups and similar articles
Conditions / Restrictions	Goods must be demonstrated to the satisfaction of the Collector of Customs that they have been – 1. awarded abroad to any person for distinction in art, literature, science or sport, or for public service, or otherwise in recognition of meritorious achievement or conduct and to be imported by or on behalf of that person; or, 2. imported for award to any person for one of the above reasons.
Specific Controls / Diversion	

Description	Paintings, photographs and sculptures
CPC	4309
Duty Rate	0%
Authorised Beneficiary	Bermuda Society of Arts
Scope of Relief (Applicable Commodities)	Paintings, photographs and sculptures
Conditions / Restrictions	Goods must be imported by or for the Bermuda Society of Arts for exhibition by the Society and sale through the medium of the Society.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Personal effects of inhabitants dying abroad
CPC	4310
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Personal effects
Conditions / Restrictions	Goods must be the personal effects of inhabitants of Bermuda dying abroad and not intended for sale.
Specific Controls / Diversion	

Description	Poppies
CPC	4311
Duty Rate	0%
Authorised Beneficiary	Bermuda War Veterans
Scope of Relief (Applicable Commodities)	Artificial poppies and forget-me-nots
Conditions / Restrictions	Goods must be imported for sale under the auspices of the Bermuda War Veterans.
Specific Controls / Diversion	

Description	Sculptures and metal plaques
CPC	4312
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Sculptures and metal plaques to be used as memorials or to be affixed thereto.
Conditions / Restrictions	
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Personal audio or video recordings (not for sale)
CPC	4313
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Message tapes, video tapes, discs or similar articles
Conditions / Restrictions	<ol style="list-style-type: none">1. Goods must be privately recorded with a message from person to person; and,2. Goods must not be imported in quantity for general sale, for resale, for reproduction, for rent, or entertainment.
Specific Controls / Diversion	

Description	Samples of goods
CPC	4314
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Samples of goods
Conditions / Restrictions	<ol style="list-style-type: none">1. Goods must be of negligible value;2. Goods must not be sold or otherwise disposed of in the way of trade; and,3. Goods may be made useless in such manner as required by the Collector of Customs; however, not so as to destroy their usefulness as samples.
Specific Controls / Diversion	<p>In determining whether samples are of negligible value the Collector of Customs –</p> <ol style="list-style-type: none">1. may consider the value of the individual sample or the aggregate value of all the samples in one consignment; and,2. shall not aggregate the values of consignments sent by a consignor to different consignees even though the consignments are imported at the same time.

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Communion wafers
CPC	4315
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Communion wafers
Conditions / Restrictions	
Specific Controls / Diversion	

Description	Goods acquired by Government from a foreign government
CPC	4316
Duty Rate	0%
Authorised Beneficiary	Bermuda Government
Scope of Relief (Applicable Commodities)	All goods
Conditions / Restrictions	Goods must be acquired from a foreign government or an agency of a foreign government.
Specific Controls / Diversion	

Description	Water (fresh, in bulk)
CPC	4317
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Water, of subheading 2201.90 of the First Schedule to the Customs Tariff Act
Conditions / Restrictions	Goods must be imported in bulk in large water tankers.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Commercial bindery supplies
CPC	4318
Duty Rate	15%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Bindery supplies
Conditions / Restrictions	Goods must be imported by and for use in commercial binding.
Specific Controls / Diversion	

Description	Electric motors for vessels
CPC	4319
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Electric motors for vessels
Conditions / Restrictions	
Specific Controls / Diversion	

Description	Paintings and sculptures
CPC	4320
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Paintings and sculptures
Conditions / Restrictions	Goods must have been made prior to 1970 and must portray scenes or events in Bermuda.
Specific Controls / Diversion	

CUSTOMS TARIFF AMENDMENT (No 2) ACT 2000

Description	Antiques and furniture
CPC	4321
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Antiques and furniture
Conditions / Restrictions	Goods must have been manufactured in Bermuda and certified to be of an age exceeding one hundred years.
Specific Controls / Diversion	

Description	Maps and prints
CPC	4322
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Maps and prints
Conditions / Restrictions	Goods must be maps of Bermuda or portray scenes or events in Bermuda and certified to be of an age exceeding one hundred years.
Specific Controls / Diversion	