

THE THIRD SCHEDULE

[See section 113 (b)]

PART I

In the First Schedule to the Customs Tariff Act,—

- 5 (1) for the words “heading No.” and “headings Nos.”, wherever they occur, the word “heading” and “headings” shall respectively be substituted;
- (2) for the words “sub-heading No.” and “sub-headings Nos.”, wherever they occur, the words “sub-heading” and “sub-headings” shall respectively be substituted ;
- (3) in Chapter 3,—
- 10 (i) in NOTE 1, clauses (b) and (c) shall be renumbered as clauses (c) and (d) respectively and for clause (a) , the following clauses shall be substituted, namely:—
- “(a) Mammals of heading 01.06;
- (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);”;
- (ii) in heading No. 03.05, in sub-heading No. 0305.20, for the entry in column(3), the following shall be substituted, namely:—
- 15 “—Livers and roes of fish, dried, smoked, salted or in brine”;
- (4) in Chapter 4, in SUBHEADING NOTE 1, for the word “purpose”, the following word shall be substituted, namely:—
- “purposes”;
- (5) in Chapter 5, in NOTE 3, for the words “elephant, walrus”, the following words shall be substituted, namely:—
- “elephant, hippopotamus, walrus”;
- 20 (6) in Chapter 7, in heading No. 07.11, sub-heading No. 0711.10 and the entries relating thereto shall be omitted;
- (7) in Chapter 8,—
- (i) in heading No.08.05, sub-heading No. 0805.30 and the entries relating thereto shall be omitted;
- (ii) in heading No.08.12, sub-heading No.0812.20 and the entries relating thereto shall be omitted;
- (8) in Chapter 11,—
- 25 (i) in NOTE 1, for clause (b), the following clause shall be substituted, namely:—
- “(b) Prepared flours, groats, meals or starches of heading 19.01;”;
- (ii) in NOTE 2, in clause (A), for the words “ or ground is always classified”, the words “ or ground, is always classified” shall be substituted;
- (iii) in heading No. 11.03, sub-heading Nos. 1103.12 and 1103.14 and the entries relating thereto shall be omitted;
- 30 (iv) in heading No. 11.04, sub-heading Nos. 1104.11 and 1104.21 and the entries relating thereto shall be omitted;
- (9) in Chapter 12,-
- (i) after NOTE 5, the following SUBHEADING NOTE shall be inserted, namely:—
- ‘SUBHEADING NOTE
1. For the purposes of sub-heading 1205.10, the expression “low erucic acid rape or colza seeds” means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.’;
- 35 (ii) in heading No.12.07, sub-heading No. 1207.92 and the entries relating thereto shall be omitted;
- (iii) in heading No.12.12,—
- (a) in sub-heading No.1212.30, for the entry in column(3), the following shall be substituted, namely:—
- 40 “—Apricot, peach(including nectarine) or plum stones and kernels”;
- (b) sub-heading No. 1212.92 and the entries relating thereto shall be omitted;
- (10) in Chapter 13, in NOTE 1, clauses (f) to (ij) shall be renumbered as clauses (g) to (k) respectively and before clause (g) as so renumbered, the following clause shall be inserted, namely:—
- “(f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);”;

(11) in Chapter 15,—

(i) after NOTE 4, the following SUBHEADING NOTE shall be inserted, namely:—

‘SUBHEADING NOTE

1. For the purposes of sub-headings 1514.11 and 1514.19, the expression “low erucic acid rape or colza oil” means the fixed oil which has an erucic acid content of less than 2% by weight.’;

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(ii) in heading No. 15.15, sub-heading No. 1515.60 and the entries relating thereto shall be omitted;

(12) in Chapter 19,—

(i) for NOTE 2, the following NOTE shall be substituted, namely:—

‘2. For the purposes of heading 19.01:

(a) The term “groats” means cereal groats of Chapter 11;

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(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).’;

(iii) in heading No. 19.01, for the entry in column (3), the following entry shall be substituted, namely:—

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“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”;

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(iii) in heading No. 19.04, for the entry in column (3), the following entry shall be substituted, namely:—

“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”;

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(13) in Chapter 20,—

(i) NOTE 5 shall be renumbered as NOTE 6 and before NOTE 6 as so renumbered, the following NOTE shall be inserted, namely:—

‘5. For the purposes of heading 20.07, the expression “obtained by cooking” means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.’;

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(ii) after SUBHEADING NOTE 2, the following SUBHEADING NOTE shall be inserted, namely:—

‘3. For the purposes of sub-headings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression “Brix value” means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.’;

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(iii) in heading No. 20.01, sub-heading No. 2001.20 and the entries relating thereto shall be omitted;

(iv) in heading No. 20.07, in column (3), for the words “BEING COOKED PREPARATIONS”, the words “OBTAINED BY COOKING ” shall be substituted;

(v) in heading No. 20.08, in sub-heading No. 2008.70, for the entry in column(3), the following shall be substituted, namely:—

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“—Peaches, including nectarines”;

(14) in Chapter 22, in heading No. 22.08, in column(3), for the word “UNDENATURATED”, the word “UNDENATURED” shall be substituted;

(15) in Chapter 23, after NOTE, the following SUBHEADING NOTE shall be inserted, namely:—

‘SUBHEADING NOTE

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1. For the purposes of sub-heading 2306.41, the expression “low erucic acid rape or colza seeds” means seeds as defined in SUBHEADING NOTE 1 to Chapter 12.’;

(16) in Chapter 25,—

(i) in NOTE 4, for the words “broken pottery”, the words “broken pieces of pottery, brick or concrete” shall be substituted;

(ii) in heading No. 25.18,—

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(a) for the entry in column (3), the following entry shall be substituted, namely:—

“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”;

(b) in sub-heading No. 2518.10, for the entry in column (3), the following entry shall be substituted, namely:- “ – Dolomite, not calcined or sintered”;

(c) in sub-heading No. 2518.20, for the entry in column (3), the following entry shall be substituted, namely:- “ – Calcined or sintered dolomite”;

(d) in sub-heading No. 2518.30, for the entry in column (3), the following entry shall be substituted, namely:- “ – Dolomite ramming mix”;

(iii) heading No. 25.27 and the entries relating thereto shall be omitted;

(iv) in heading No. 25.30, sub-heading No. 2530.40 and the entries relating thereto shall be omitted;

(17) in Chapter 26,—

(i) in NOTE 1, clauses (c) to (f) shall be renumbered as clauses (d) to (g) respectively and before clause (d) as so renumbered, the following clause shall be inserted, namely:—

“(c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);”;

(ii) for NOTE 3, the following NOTE shall be substituted, namely:—

“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 from the incineration of municipal waste (heading 26.21); and

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

(iii) after NOTE 3, the following SUBHEADING NOTES shall be inserted, namely:—

‘ SUBHEADING NOTES

1. For the purposes of sub-heading 2620.21, “leaded gasoline sludges and leaded anti-knock compound sludges” mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

2. Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in sub-heading 2620.60.”;

(iv) in heading No. 26.20,—

(a) for the entry in column (3), the following entry shall be substituted, namely:—

“ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS”;

(b) sub-heading No. 2620.50 and the entries relating thereto shall be omitted;

(18) in Chapter 27,—

(i) after NOTE 2, the following NOTE shall be inserted, namely:—

‘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

(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.”;

(ii) for SUBHEADING NOTE 3, the following SUBHEADING NOTES shall be substituted, namely:—

‘3. For the purposes of sub-headings 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms “benzol (benzene)”, “toluol (toluene)”, “xylool (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 sub-heading 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).’;

(iv) in heading No. 27.07,—

(a) in sub-heading No. 2707.10, for the entry in column (3), the following entry shall be substituted, namely:—

“ - Benzol (benzene)”;

(b) in sub-heading No. 2707.20, for the entry in column (3), the following entry shall be substituted, namely:—

“ - Toluol (toluene)”;

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(c) in sub-heading No. 2707.30, for the entry in column (3), the following entry shall be substituted, namely:—

“ - Xylol (xylenes)”;

(19) in Chapter 28,—

(i) in NOTE 3, for clause (d), the following clause shall be substituted, namely:—

“(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;”;

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(ii) in heading No. 28.09, for the entry in column (3), the following entry shall be substituted, namely:—

“DIPHOSPHOROUS PENTAOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED”;

(iii) in heading No. 28.27, sub-heading No. 2827.38 and the entries relating thereto shall be omitted;

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(iv) in heading No. 28.30, for the entry in column (3), the following entry shall be substituted, namely:—

“SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED”;

(v) in heading No. 28.34, sub-heading No. 2834.22 and the entries relating thereto, shall be omitted;

(vi) in heading No. 28.35, for the entry in column (3), the following entry shall be substituted, namely:—

“PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED”;

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(vii) in heading No. 28.36, in sub-heading No. 2836.70, for the entry in column(3), the following shall be substituted, namely:—

“- Lead carbonates”;

(viii) in heading No. 28.41, sub-heading No. 2841.40 and the entries relating thereto shall be omitted;

(ix) in heading No. 28.42,—

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(a) for the entry in column(3), the following shall be substituted, namely:—

“OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES”;

(b) in sub-heading No. 2842.10, for the entry in column(3), the following shall be substituted, namely:—

“-Double or complex silicates, including aluminosilicates whether or not chemically defined”;

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(20) in Chapter 29,—

(i) in NOTE 1, for clause (c), the following clause shall be substituted, namely:—

“(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;”;

(ii) after NOTE 7, the following NOTE shall be inserted, namely:—

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‘ 8. For the purposes of heading 29.37:

(a) the term “hormones” includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

(b) the expression “used primarily as hormones” applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.”;

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(iii) in heading No. 29.03, sub-heading No. 2903.16 and the entries relating thereto shall be omitted;

(iv) in heading No. 29.07, —

(a) after sub-heading No.2907.19 and the entries relating thereto, in column (3), for the word “- Polyphenols.”, the following words shall be substituted, namely:-

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“ - Polyphenols; phenol-alcohols.”;

(b) sub-heading No. 2907.30 and the entries relating thereto shall be omitted;

(v) in heading No. 29.14, in sub-heading No.2914.31, in column (3), for the brackets, figures and words "(1-phenylpropan - 2- one)", the brackets, words and figure "(phenylpropan-2-one)" shall be substituted;

5 (vi) in heading No. 29.15, in sub-heading No. 2915.60, for the entry in column (3), the following shall be substituted, namely:—

" - Butanoic acids, pentanoic acids, their salts and esters ";

(vii) in heading No. 29.18, sub-heading No. 2918.17 and the entries relating thereto shall be omitted;

(viii) in Sub-Chapter VIII, for the title, the following shall be substituted, namely:—

10 "VIII.—ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES";

(ix) in heading No. 29.20, for the entry in column (3), the following entry shall be substituted, namely:—

" ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES";

(x) in heading No. 29.22,—

15 (a) in the portion occurring immediately after heading No. 29.22, in column (3), for the words "*-Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof.*", the following words shall be substituted, namely:—

"*-Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof.*";

20 (b) after sub-heading No. 2922.19 and the entries relating thereto, in column (3), for the words "*-Amino-naphthols and other amino phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof.*", the following shall be substituted, namely:—

"*-Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof.*";

25 (xi) in heading No. 29.23, for the entry in column (3), the following entry shall be substituted, namely:—

"QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED";

(xii) in heading No. 29.34,—

(a) for the entry in column (3), the following entry shall be substituted, namely:—

30 "NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS";

(b) in sub-heading No. 2934.20, for the entry in column (3), the following entry shall be substituted, namely:—

"-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused";

(c) in sub-heading No. 2934.30, for the entry in column (3), the following entry shall be substituted, namely:—

35 "-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused";

(xiii) in heading No.29.39, sub-heading No. 2939.70 and the entries relating thereto shall be omitted;

(xiv) in heading No. 29.40, in sub-heading No. 2940.00, for the entry in column (3), the following entry shall be substituted, namely:—

40 "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";

(21) in Chapter 30,—

(i) in NOTE 1, for clause (a), the following clause shall be substituted, namely:—

45 "(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);";

(ii) in NOTE 4,—

(a) in clause (g), the word "and" occurring at the end shall be omitted;

(b) for clause (h), the following clauses shall be substituted, namely:—

50 "(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.”;

(iii) in heading No. 30.04,—

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(a) for the entry in column (3), the following entry shall be substituted, namely:—

“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 IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE”;

(b) in sub-heading No. 3004.32, for the entry in column (3), the following entry shall be substituted, namely:—

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“--Containing corticosteroid hormones, their derivatives and structural analogues”;

(iv) in heading No. 30.06, in sub-heading No. 3006.60, for the entry in column (3), the following entry shall be substituted, namely:—

“ -Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides”;

(22) in Chapter 32, in heading No. 32.06, in sub-heading No. 3206.11, in column (3), for the words “on the dry weight”, the words “on the dry matter” shall be substituted;

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(23) in Chapter 34,—

(i) in heading No. 34.01, for the entry in column (3), the following entry shall be substituted, namely:—

“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 CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT”;

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(ii) in heading No. 34.04, in sub-heading No. 3404.20, for the entry in column (3), the following entry shall be substituted, namely:—

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“-Of poly(oxyethylene) (polyethylene glycol)”;

(24) in Chapter 35, in heading No. 35.06, in sub-heading No. 3506.91, for the entry in column (3), the following entry shall be substituted, namely:—

“--Adhesives based on polymers of headings 39.01 to 39.13 or on rubber”;

(25) in Chapter 38,—

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(i) in NOTE 1,—

(a) in clause (a),for sub-clause(4), the following sub-clauses shall be substituted, namely:—

“(4) Certified reference materials specified in Note 2 below;

(5) Products specified in Note 3 (a) or 3 (c) below;”;

(b) in clause (b), for the brackets , words and figures “ (generally , heading No. 21.06).”, the brackets, words and figures “(generally, heading 21.06);” shall be substituted;

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(c) clauses (c) and (d) shall be renumbered as (d) and (e) and before clause (d) as so renumbered, the following clause shall be inserted, namely:—

“(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 26.20);”;

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(d) in clause (d) so renumbered, for the brackets, words and figures “(heading No. 30.03 or 30.04).”, the brackets , words and figures “(heading 30.03 or 30.04); or” shall be substituted;

(ii) NOTE 2 shall be renumbered as NOTE 3 and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely:—

‘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 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.

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(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.”;

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(iii) after NOTE 3 as so renumbered, the following NOTES AND SUBHEADING NOTE shall be inserted, namely:—

‘ 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 materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term “ municipal waste”, however, does not cover:

- 5 (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.
- 10 5. For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
6. For the purposes of heading 38.25, the expression “other wastes” applies to:
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical,
 - 15 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.
- 20 The expression “other wastes” does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

SUBHEADING NOTE

1. For the purposes of sub-headings 3825.41 and 3825.49, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.’;

- 25 (iv) in heading No. 38.22, in sub-heading No. 3822.00, for the entry in column (3), the following shall be substituted, namely:—

“DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06; CERTIFIED REFERENCE MATERIALS”;

(v) in heading No. 38.24, for the entry in column (3), the following entry shall be substituted, namely:—

- 30 “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”;

(26) in Chapter 39,—

(i) for the words “SUBHEADING NOTE”, the words “SUBHEADING NOTES” shall be substituted;

- 35 (ii) the existing SUBHEADING NOTE shall be numbered as SUBHEADING NOTE 1 thereof and after SUBHEADING NOTE 1 as so numbered, the following SUBHEADING NOTE shall be inserted, namely:—

‘2. For the purposes of sub-heading 3920.43, the term “plasticisers” includes secondary plasticisers.’;

(iii) in heading No. 39.04,—

- 40 (a) in sub-heading No. 3904.10, in column (3), for the words “Polyvinyl chloride”, the following words and brackets shall be substituted, namely:—

“Poly (vinyl chloride)” ;

(b) after sub-heading No. 3904.10 and the entries relating thereto, in column (3), for the words “-Other polyvinyl chloride:”, the following words and brackets shall be substituted, namely:—

“ -Other poly (vinyl chloride):”;

- 45 (iv) in heading No. 39.05,—

(a) in the portion occurring immediately after heading No. 39.05, in column (3), for the words “-Polyvinyl acetate:”, the following words and brackets shall be substituted, namely:—

“ -Poly (vinyl acetate):”;

- 50 (b) in sub-heading No. 3905.30, in column (3), for the words “Polyvinyl alcohol”, the following words and brackets shall be substituted, namely:—

“Poly(vinyl alcohol)”;

(v) in heading No. 39.06, in sub-heading No. 3906.10, for the entry in column (3), the following entry shall be substituted, namely:—

“ -Poly (methyl methacrylate)”;

(vi) in heading No. 39.07, in sub-heading No. 3907.60, for the entry in column (3), the following entry shall be substituted, namely:—

“ -Poly (ethylene terephthalate)”;

(vii) in heading No. 39.20,—

(a) in sub-heading No. 3920.51, for the entry in column (3), the following entry shall be substituted, namely:—

“ --Of poly(methyl methacrylate)”;

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(b) in sub-heading No. 3920.62, for the entry in column (3), the following entry shall be substituted, namely:—

“ --Of poly(ethylene terephthalate)”;

(c) in sub-heading No. 3920.91, for the entry in column (3), the following entry shall be substituted, namely:—

“ --Of poly(vinyl butyral)”;

(viii) in heading No. 39.22,—

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(a) for the entry in column (3), the following entry shall be substituted, namely:—

“BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS”;

(b) in sub-heading No. 3922.10, for the entry in column (3), the following entry shall be substituted, namely:—

“-Baths, shower-baths, sinks and wash-basins”;

20

(ix) in heading No. 39.26, in sub-heading No. 3926.20, for the entry in column (3), the following entry shall be substituted, namely:—

“ -Articles of apparel and clothing accessories (including gloves, mittens and mitts)”;

(27) in Chapter 40,—

(i) in NOTE 2, in clause (f), for the word “gloves”, the words “gloves, mittens and mitts” shall be substituted;

25

(ii) in heading No. 40.15,—

(a) in column (3), for the brackets and words “(INCLUDING GLOVES)”, the brackets and words “(INCLUDING GLOVES, MITTENS AND MITTS)” shall be substituted;

(b) in the portion occurring immediately after heading No. 40.15, in column (3), for the word “-Gloves:”, the following words shall be substituted, namely:—

30

“-Gloves, mittens and mitts:” ;

(28) in Chapter 41,—

(i) NOTE 2 shall be renumbered as NOTE 3 and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely:—

‘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).’

35

(B) For the purposes of headings 41.04 to 41.06, the term “crust” includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.”;

(ii) in NOTE 3 as so renumbered, for the words and figures “ heading No. 41.11”, the word and figures “ heading 41.15” shall be substituted;

40

(29) in Chapter 42,—

(i) in NOTE 1, in clause (b), for the brackets and words “(except gloves)”, the brackets and words “(except gloves, mittens and mitts)” shall be substituted;

(ii) in NOTE 3, for the words and brackets “gloves (including sports gloves)”, the words and brackets “gloves, mittens and mitts (including those for sport or for protection)” shall be substituted;

45

(iii) in heading No. 42.02, for the entry in column (3), the following entry shall be substituted, namely:—

“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, WALLET, 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”;

(30) in Chapter 43,—

- (i) in NOTE 2, in clause (c), for the word “Gloves”, the words “Gloves, mittens and mitts,” shall be substituted;
- (ii) in heading No. 43.01, sub-heading Nos. 4301.20, 4301.40 and 4301.50 and the entries relating thereto shall be omitted;
- (iii) in heading No. 43.02, sub-heading No. 4302.12 and the entries relating thereto shall be omitted;

(31) in Chapter 44,—

- (i) for SUBHEADING NOTE, the following shall be substituted, namely:—

SUBHEADING NOTE

‘1. For the purposes of sub-headings 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, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, 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’;

(ii) in heading No. 44.07, in column (3), for the words “FINGER-JOINTED”, the words “END-JOINTED” shall be substituted;

(iii) in heading No. 44.08, for the entry in column (3), the following entry shall be substituted, namely:—

“SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED, SPLICED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM.”;

(iv) in heading No. 44.09, in column (3), for the words “EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED”, the words “EDGES, ENDS OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED” shall be substituted;

(32) in Chapter 46, in heading No. 46.01, sub-heading No. 4601.10 and the entries relating thereto shall be omitted;

(33) in Chapter 47,—

- (i) in sub-heading No. 4707.10, for the entry in column (3), the following entry shall be substituted, namely:—

“-Unbleached kraft paper or paperboard or corrugated paper or paperboard”;

(ii) in sub-heading No. 4707.20, in column (3), for the words “Of other paper”, the words “Other paper” shall be substituted;

(iii) in sub-heading No. 4707.30, in column (3), for the words “Of paper”, the word “Paper” shall be substituted;

(34) in Chapter 48,—

(i) NOTES 1 to 11 shall be renumbered as NOTES 2 to 12 respectively and before NOTE 2 as so renumbered, the following NOTE shall be inserted, namely:—

‘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).’;

(ii) in NOTE 3 as so renumbered, for the word and figure “NOTE 6”, the word and figure “NOTE 7” shall be substituted;

(iii) for NOTE 5 as so renumbered, the following NOTE shall be substituted, namely:—

‘5. For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard 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

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 5

(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 10

(b) having a brightness of 60% or more, and

1. A caliper of 225 micrometres (microns) or less, or

2. A caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or

(c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%. 15

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

(iv) for NOTE 8 as so renumbered, the following NOTE shall be substituted, namely:—

“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 20

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.”;

(v) for SUBHEADING NOTE 3, the following SUBHEADING NOTE shall be substituted, namely:—

“3. For the purposes of sub-heading 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 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23°C.”; 25

(vi) SUBHEADING NOTES 4 and 5 shall be renumbered as SUBHEADING NOTES 6 and 7 respectively and before SUBHEADING NOTE 6 as so renumbered, the following SUBHEADING NOTES shall be inserted, namely:—

“4. Sub-heading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity, at 23°C. 30

5. Sub-headings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa. m²/g.”; 35

(vii) in SUBHEADING NOTE 7 as so renumbered, for the figures “ 4810.21”, the figures “4810.22” shall be substituted;

(viii) in heading No. 48.02, for the entry in column (3), the following entry shall be substituted, namely:—

“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”; 40

(ix) in heading No. 48.05, in column (3), for the word and figure “NOTE 2”, the word and figure “NOTE 3” shall be substituted;

(x) in heading No. 48.11, for the entry in column (3), the following entry shall be substituted, namely:—

“PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING 48.03, 48.09 OR 48.10”; 45

(xi) in heading No. 48.23, after sub-heading No. 4823.40 and the entries relating thereto, the words “-Other paper and paperboard, of a kind used for writing, printing or other graphic purposes.” and the sub-heading Nos. 4823.51 and 4823.59 and the entries relating thereto shall be omitted; 50

(35) in Chapter 49,—

(i) in NOTE 2, for the words “of a computer”, the words “ of an automatic data processing machine” shall be substituted;

(ii) in heading No. 49.07, for the entry in column(3), the following entry shall be substituted, namely:—

5 “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; BANK NOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE”;

(36) in Section XI,—

(i) in SUBHEADING NOTE 1, after the portion beginning with brackets and letters (ij) and ending with the words “ yarns or fabrics within the above categories”, the following paragraph shall be inserted, namely:—

10 “The definitions at (e) to (ij) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.”;

(ii) in SUBHEADING NOTE 2, in clause (A), for the figures and word “50 to 55”, the figures and words “50 to 55 or of heading 58.09” shall be substituted;

(37) in Chapter 53, in heading No.53.08, sub-heading No. 5308.30 and the entries relating thereto shall be omitted;

15 (38) in Chapter 54, in heading No. 54.08, in sub-heading No. 5408.10, in column(3), for the words “ yarn ,of viscose rayon”, the words “ yarn of viscose rayon” shall be substituted;

(39) in Chapter 56, in heading No. 56.07, sub-heading No. 5607.30 and the entries relating thereto shall be omitted;

(40) in Chapter 58, in heading No. 58.04, in column (3), for the words and figures “ HEADING NO. 60.02”, the words and figures “HEADINGS 60.02 TO 60.06” shall be substituted;

(41) in Chapter 59,—

20 (i) in NOTE 1, for the words and figures “heading No. 60.02”, the words and figures “headings 60.02 to 60.06” shall be substituted;

(ii) in NOTE 4, in clause (b), for the words and figures “ of heading No. 56.04;”, the words and figures “ of heading 56.04; and” shall be substituted;

25 (iii) in heading No. 59.03, in sub-heading No. 5903.10, for the entry in column (3), the following entry shall be substituted, namely:—

“-With poly (vinyl chloride)”;

(42) in Chapter 64,—

(i) in NOTE 3, in clause (b), for the words and figures “heading Nos. 41.04 to 41.09”, the words and figures “ headings 41.07 and 41.12 to 41.14” shall be substituted;

30 (43) in Chapter 68,—

(i) in NOTE 1, in clause (b), for the word “paper”, wherever it occurs, the words “paper and paperboard” shall be substituted;

(ii) in heading No. 68.12, sub-heading Nos. 6812.10, 6812.20, 6812.30 and 6812.40 and the entries relating thereto shall be omitted;

(44) in Chapter 73, in heading No. 73.02, sub-heading No. 7302.20 and the entries relating thereto shall be omitted;

35 (45) in Section XVI,—

(i) in NOTE 1,—

(a) in clause (e), for the words “ conveyor belts”, the words “ conveyor belts or belting,” shall be substituted;

(b) in clause (o), the word “or” occurring at the end shall be omitted;

(c) for clause (p), the following clauses shall be substituted, namely:—

40 “(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).”;

(ii) in NOTE 2, in clause (a), for the words and figures “Chapter 84 or Chapter 85”, the words and figures “Chapter 84 or 85” shall be substituted;

45 (iii) for NOTE 3, the following NOTE shall be substituted, namely:—

“3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.”;

(46) in Chapter 84,—

(i) in NOTE 1, for clause (e), the following clause shall be substituted, namely:—

“(e) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or”;

(ii) in heading No. 84.15,—

(a) in sub-heading No. 8415.10, for the entry in column (3), the following entry shall be substituted, namely:— 5

‘-Window or wall types, self-contained or “split-system”’;

(b) in sub-heading No. 8415.81, for the entry in column (3), the following entry shall be substituted, namely:—

“--Incorporating a refrigerating unit and a valve for reversal of the cooling / heat cycle (reversible heat pumps)”;

(iii) in heading No. 84.19, in column (3), for the words “ELECTRICALLY HEATED, FOR THE TREATMENT OF MATERIALS BY A PROCESS”, the words, brackets and figures “ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF HEADING 85.14), FOR THE TREATMENT OF MATERIALS BY A PROCESS” shall be substituted; 10

(iv) in heading No. 84.30, sub-heading No. 8430.62 and the entries relating thereto shall be omitted;

(v) in heading No. 84.43, for the entry in column (3), the following entry shall be substituted, namely:—

“PRINTING MACHINERY USED FOR PRINTING BY MEANS OF THE PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42; INK-JET PRINTING MACHINES, OTHER THAN THOSE OF HEADING 84.71; MACHINES FOR USES ANCILLARY TO PRINTING”; 15

(vi) in heading No. 84.61, sub-heading No. 8461.10 and the entries relating thereto shall be omitted;

(vii) in heading No. 84.67, for the entry in column (3), the following entry shall be substituted, namely:—

“TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR”; 20

(viii) in heading No. 84.71, in sub-heading No. 8471.50, in column (3), for the words and figures “sub-headings 8471.41 and 8471.49”, the words and figures “sub-heading 8471.41 or 8471.49” shall be substituted;

(ix) in heading No. 84.81, in sub-heading No. 8481.30, for the entry in column (3), the following entry shall be substituted, namely:—

“-Check (nonreturn) valves”; 25

(x) in heading No. 84.83, in sub-heading No. 8483.90, for the entry in column (3), the following entry shall be substituted, namely:—

“-Toothed wheels, chain sprockets and other transmission elements presented separately; parts”;

(47) in Chapter 85,—

(i) in NOTE 3,— 30

(a) in clause (a), for the words “Vacuum cleaners”, the words “Vacuum cleaners, including dry and wet vacuum cleaners” shall be substituted;

(b) after clause (b), in the paragraph, for the brackets, words and figures “(heading No. 85.08)”, the brackets, word and figures “(heading 84.67)” shall be substituted;

(ii) for NOTE 6, the following NOTE shall be substituted, namely:— 35

“6. Records, tapes and other media of heading 85.23 or 85.24 remain classified in those headings when presented with the apparatus for which they are intended.

This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.”;

(iii) after NOTE 7, for the words “SUBHEADING NOTE”, the words “SUBHEADING NOTES” shall be substituted; 40

(iv) the existing SUBHEADING NOTE shall be numbered as SUBHEADING NOTE 1 thereof and after SUBHEADING NOTE 1 as so numbered, the following SUBHEADING NOTE shall be inserted, namely:—

‘2. For the purposes of sub-heading 8542.10, the term “smart cards” means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.’; 45

(v) in heading No. 85.06, in sub-heading No. 8506.80, for the entry in column (3), the following entry shall be substituted, namely:—

“-Other primary cells and primary batteries”;

(vi) heading No. 85.08 and sub-heading Nos. 8508.10, 8508.20, 8508.80 and 8508.90 and the entries relating thereto shall be omitted; 50

(vii) in heading No. 85.09, in sub-heading No. 8509.10, for the entry in column (3), the following entry shall be substituted, namely:—

“ -Vacuum cleaners, including dry and wet vacuum cleaners”;

(viii) in heading No. 85.14,—

(a) for the entry in column (3), the following entry shall be substituted, namely:—

“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 MATERIALS BY INDUCTION OR DIELECTRIC LOSS”;

(b) in sub-heading No. 8514.20, for the entry in column (3), the following entry shall be substituted, namely:—

“-Furnaces and ovens functioning by induction or dielectric loss”;

(c) in sub-heading No. 8514.40, for the entry in column (3), the following entry shall be substituted, namely:—

“-Other equipment for the heat treatment of materials by induction or dielectric loss”;

(ix) in heading No. 85.18,—

(a) for the entry in column (3), the following entry shall be substituted, namely:—

“MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS”;

(b) in sub-heading No. 8518.30, for the entry in column (3), the following entry shall be substituted, namely:—

“-Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers”;

(x) in heading No. 85.25,—

(a) in column (3), for the words “STILL IMAGE VIDEO CAMERAS AND OTHER VIDEO CAMERA RECORDERS”, the words “STILL IMAGE VIDEO CAMERAS AND OTHER VIDEO CAMERA RECORDERS; DIGITAL CAMERAS” shall be substituted;

(b) in sub-heading No. 8525.40, for the entry in column (3), the following entry shall be substituted, namely:—

“-Still image video cameras and other video camera recorders; digital cameras”;

(48) in Chapter 87,—

(i) in heading No. 87.13, for the entry in column (3), the following entry shall be substituted, namely:—

“ CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED ”;

(ii) in heading No. 87.14, in sub-heading No. 8714.20, for the entry in column (3), the following entry shall be substituted, namely:—

“ - Of carriages for disabled persons”;

(49) in Chapter 90,—

(i) in NOTE 1, in clause (h), for the words, brackets and figures “ still image video cameras and other video camera recorders (heading No. 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No. 85.26);”, the words, brackets and figures “ still image video cameras, other video camera recorders and digital cameras (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); numerical control apparatus of heading 85.37;” shall be substituted;

(ii) for NOTE 6, the following NOTES shall be substituted, namely:—

‘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 designed to fit either foot equally.

7. Heading 90.32 applies only to:

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or 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 this factor to, and maintain

it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.;

5

(iii) in heading No. 90.09,—

(a) in column (3), for the words “PHOTO-COPYING”, the word “PHOTOCOPYING” shall be substituted;

(b) in the portion occurring immediately after heading No. 90.09, in column (3), for the words “photo-copying”, the word “photocopying” shall be substituted;

(c) in the portion occurring immediately after sub-heading No. 9009.12, in column (3), for the words “photo-copying”, the word “photocopying” shall be substituted;

10

(iv) in heading No. 90.12, in sub-heading No. 9012.10, for the entry in column (3), the following entry shall be substituted, namely:—

“- Microscopes other than optical microscopes; diffraction apparatus”;

(v) in heading No. 90.15, in sub-heading No. 9015.20, for the entry in column (3), the following entry shall be substituted, namely:—

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“-Theodolites and tachymeters (tacheometers)”;

(50) in Chapter 95,—

(i) in NOTE 1, in clause (u), for the word “gloves”, the words “gloves, mittens and mitts” shall be substituted;

(ii) after NOTE 3, the following NOTE shall be inserted, namely:—

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‘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).’;

(iii) in heading No. 95.04, in sub-heading No. 9504.30, for the entry in column (3), the following entry shall be substituted, namely:—

“-Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment”;

25

(51) in Chapter 96, in heading No. 96.13, sub-heading Nos. 9613.30 and the entries relating thereto shall be omitted;

(52) in Chapter 97,—

(i) in NOTE 1, for clause (a), the following clause shall be substituted, namely:—

“(a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07”;

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(ii) in heading No. 97.04, in column (3), for the words “USED, OR IF UNUSED NOT OF CURRENT OR NEW ISSUE IN THE COUNTRY TO WHICH THEY ARE DESTINED”, the words and figures “USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07” shall be substituted.

PART II

Heading	Sub-heading	Description of article	Rate of duty		
			Standard	Preferential Areas	
(1)	(2)	(3)	(4)	(5)	
In the First Schedule to the Customs Tariff Act,—					
(1) in Chapter 1,—					
(i) in heading No. 01.01, in the portion occurring immediately after heading No. 01.01, in column (3), for the word “-Horses:” and sub-heading Nos. 0101.11, 0101.19 and 0101.20 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					
	0101.10	- Pure-bred breeding animals	35%	..	
	0101.90	- Other	35%	..”;	
(ii) for heading No. 01.06 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—					
	01.06	OTHER LIVE ANIMALS			
		- Mammals:			
	0106.11	-- Primates	35%	..	
	0106.12	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees			

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	Heading	Sub-heading	Description of article	Rate of duty	
				Standard	Preferential Areas
	(1)	(2)	(3)	(4)	(5)
5		0106.19	and dugongs (mammals of the order Sirenia)	35%	..
			-- Other	35%	..
		0106.20	- Reptiles (including snakes and turtles)	35%	..
			- <i>Birds:</i>		
		0106.31	-- Birds of prey	35%	..
10		0106.32	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	35%	..
		0106.39	-- Other	35%	..
		0106.90	- Other	35%	..”;
(2) in Chapter 2,—					
15	(i) in heading No. 02.08, for sub-heading No. 0208.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely :—				
		“0208.30	- Of primates	35%	..
		0208.40	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	35%	..
20		0208.50	- Of reptiles (including snakes and turtles)	35%	..
		0208.90	- Other	35%	..”;
(ii) in heading No. 02.10, for sub-heading No. 0210.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely :—					
25			“-Other, including edible flours and meals of meat and meat offal:		
		0210.91	-- Of primates	35%	..
		0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order of Sirenia)	35%	..
30		0210.93	-- Of reptiles (including snakes and turtles)	35%	..
		0210.99	-- Other	35%	..”;
(3) in Chapter 3,—					
35	(i) in heading No. 03.02, after sub-heading No. 0302.33 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely:—				
		“0302.34	-- Bigeye tunas (<i>Thunnus obesus</i>)	35%	..
		0302.35	-- Bluefin tunas (<i>Thunnus thynnus</i>)	35%	..
		0302.36	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	35%	..”;
40	(ii) in heading No. 03.03,—				
	(a) for sub-heading No. 0303.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
45			“- <i>Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes:</i>		
		0303.11	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	35%	..
50		0303.19	-- Other	35%	..”;
(b) after sub-heading No. 0303.43 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely:—					
55		“0303.44	-- Bigeye tunas (<i>Thunnus obesus</i>)	35%	..
		0303.45	-- Bluefin tunas (<i>Thunnus thynnus</i>)	35%	..
		0303.46	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	35%	..”;
(4) in Chapter 7,—					
60	(i) in heading No. 07.09, for sub-heading Nos. 0709.51 and 0709.52 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
		“0709.51	-- Mushrooms of the genus <i>Agaricus</i>	35%	15%
		0709.52	-- Truffles	35%	15%
		0709.59	-- Other	35%	15%”;

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
(ii) in heading No. 07.11, after sub-heading No. 0711.40 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely:—				
		"- Mushrooms and truffles:		5
	0711.51	-- Mushrooms of the genus <i>Agaricus</i>	35%	15%
	0711.59	-- Other	35%	15%";
(iii) in heading No. 07.12, for sub-heading No. 0712.30 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
		"- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:		10
	0712.31	-- Mushrooms of the genus <i>Agaricus</i>	35%	15%
	0712.32	-- Wood ears (<i>Auricularia spp.</i>)	35%	15%
	0712.33	-- Jelly fungi (<i>Tremella spp.</i>)	35%	15%
	0712.39	-- Other	35%	15%";
(5) in Chapter 8,—				
(i) in heading No. 08.05, after sub-heading No. 0805.40 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—				
	"0805.50	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	40%	30%";
(ii) in heading No. 08.10, after sub-heading No. 0810.50 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—				
	"0810.60	- Durians	35%	15%";
(6) in Chapter 11, in heading No. 11.03, after sub-heading No. 1103.19 and the entries relating thereto, in column(3), for the words "- Pellets" and sub-heading Nos. 1103.21 and 1103.29 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—				
	"1103.20	- Pellets	35%	..";
(7) in Chapter 12,—				
(i) for heading No. 12.05, sub-heading No. 1205.00 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—				
	"12.05	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN		
	1205.10	- Low erucic acid rape or colza seeds	35%	25%
	1205.90	- Other	35%	25%";
(ii) in heading No. 12.09, in the portion occurring immediately after heading No. 12.09, in column (3), for the words "- Beet seeds:", sub-heading Nos. 1209.11 and 1209.19 and the entries relating thereto and the words "- Seeds of forage plants other than beet seed:", the following sub-heading and entries shall be substituted, namely:—				
	"1209.10	- Sugar beet seed	35%	..
		- Seeds of forage plants:";		40
(iii) in heading No. 12.11, after sub-heading No. 1211.20 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely:—				
	"1211.30	- Coca leaf	35%	..
	1211.40	- Poppy straw	35%	..";
(8) in Chapter 14,—				
(i) for heading No. 14.02, sub-heading Nos. 1402.10 and 1402.90 and the entries relating thereto, the following heading, sub-heading and entries shall be substituted, namely:—				
	"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	35%	..";
(ii) for heading No. 14.03, sub-heading Nos. 1403.10 and 1403.90 and the entries relating thereto, the following heading, sub-heading and entries shall be substituted, namely:—				
	"14.03	1403.00 VEGETABLE MATERIALS OF A KIND USED	35%	..";

	Heading	Sub-heading	Description of article	Rate of duty	
				Standard	Preferential Areas
	(1)	(2)	(3)	(4)	(5)
5			PRIMARILY IN BROOMS OR IN BRUSHES (FOR EXAMPLE, BROOM-CORN, PIASSAVA, COUCH-GRASS AND ISTLE), WHETHER OR NOT IN HANKS OR BUNDLES		
			(9) in Chapter 15,—		
10			(i) for heading No. 15.05, sub-heading Nos. 1505.10 and 1505.90 and the entries relating thereto, the following heading, sub-heading and entries shall be substituted, namely:—		
	"15.05	1505.00	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN)	35%	..;
15			(ii) in heading No. 15.14, for sub-heading Nos. 1514.10 and 1514.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—		
			"- <i>Low erucic acid rape or colza oil and its fractions:</i>		
		1514.11	-- Crude oil	75%	25%
		1514.19	-- Other	75%	25%
			- <i>Other:</i>		
20		1514.91	-- Crude oil	75%	25%
		1514.99	-- Other	75%	25%";
			(10) in Chapter 17, in heading No. 17.02, for sub-heading Nos. 1702.40, 1702.50, 1702.60 and 1702.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—		
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	35%	..
		1702.50	- Chemically pure fructose	35%	..
		1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	35%	..
30		1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	35%	..;
			(11) in Chapter 19,—		
35			(i) in heading No.19.04, after sub-heading No. 1904.20 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—		
		"1904.30	- Bulgur wheat	35%	..;
			(ii) in heading No.19.05, for sub-heading No. 1905.30 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—		
40			"- <i>Sweet biscuits; waffles and wafers:</i>		
		1905.31	-- Sweet biscuits	45%	..
		1905.32	-- Waffles and wafers	45%	..;
			(12) in Chapter 20,—		
45			(i) in heading No. 20.03, for sub-heading Nos. 2003.10 and 2003.20 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—		
		"2003.10	- Mushrooms of the genus <i>Agaricus</i>	35%	..
		2003.20	- Truffles	35%	..
		2003.90	- Other	35%	..;
			(ii) in heading No.20.09, for sub-heading Nos. 2009.11, 2009.19, 2009.20, 2009.30, 2009.40, 2009.50, 2009.60 and 2009.70 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—		
50		"2009.11	-- Frozen	35%	..
		2009.12	-- Not frozen, of a Brix value not exceeding 20	35%	..
		2009.19	-- Other	35%	..
			- <i>Grapefruit juice:</i>		
55		2009.21	-- Of a Brix value not exceeding 20	35%	..
		2009.29	-- Other	35%	..
			- <i>Juice of any other single citrus fruit:</i>		
		2009.31	-- Of a Brix value not exceeding 20	35%	..
		2009.39	-- Other	35%	..
60			- <i>Pineapple juice:</i>		
		2009.41	-- Of a Brix value not exceeding 20	35%	..
		2009.49	-- Other	35%	..
		2009.50	- Tomato juice	35%	..

Heading	Sub-heading	Description of article	Rate of duty		
			Standard	Preferential Areas	
(1)	(2)	(3)	(4)	(5)	
		- <i>Grape juice (including grape must):</i>			
	2009.61	-- Of a Brix value not exceeding 30	35%	..	5
	2009.69	-- Other	35%	..	
		- <i>Apple juice:</i>			
	2009.71	-- Of a Brix value not exceeding 20	35%	..	
	2009.79	-- Other	35%	..;	
(13) in Chapter 23,—					10
(i) in heading No.23.06, for sub-heading Nos. 2306.40 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					
		“- <i>Of rape or colza seeds:</i>			
	2306.41	-- Of low erucic acid rape or colza seeds	35%	..	
	2306.49	-- Other	35%	..;	15
(iii) in heading No. 23.08, for sub-heading Nos. 2308.10 and 2308.90 and the entries relating thereto, the following heading, sub-heading and entries shall be substituted, namely:—					
“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	35%	..;	20
(14) in Chapter 26,—					
(i) in heading No. 26.20,—					25
(a) for sub-heading No. 2620.20 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					
		“- <i>Containing mainly lead:</i>			
	2620.21	-- Leaded gasoline sludges and leaded anti-knock compound sludges	5%	..	
	2620.29	-- Other	5%	..;	30
(b) after sub-heading No. 2620.40 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—					
	"2620.60	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	5%	..;	35
(c) for sub-heading No. 2620.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					
		“- <i>Other:</i>			
	2620.91	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	5%	..	40
	2620.99	-- Other	5%	..;	
(d) for heading No. 26.21 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—					45
“ 26.21		OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE			
	2621.10	- Ash and residues from the incineration of municipal waste	5%	..	50
	2621.90	- Other	5%	..;	
(15) in Chapter 27, for heading No. 27.10, and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—					
“ 27.10		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			55
					60

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
5		FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS		
10		- <i>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:</i>		
15	2710.11	-- Light oils and preparations	35%	..
	2710.19	-- Other	35%	..
	2710.91	- <i>Waste oils:</i> -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	35%	..
20	2710.99	-- Other	35%	..;
(16) in Chapter 28,—				
25	(i) in heading No.28.05, in the portion occurring immediately after heading No. 28.05, in column (3), for the words “-Alkali metals.”, sub-heading Nos 2805.11 and 2805.19 and the entries relating thereto and the words “- Alkaline- earth metals:” and sub-heading Nos.2805.21 and 2805.22 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—			
		“- Alkali or alkaline-earth metals:		
	2805.11	-- Sodium	35%	..
	2805.12	-- Calcium	35%	..
	2805.19	-- Other	35%	..;
30	(ii) in heading No. 28.16, for sub-heading Nos. 2816.20 and 2816.30 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—			
	“2816.40	- Oxides, hydroxides and peroxides, of strontium or barium	35%	..;
(17) in Chapter 29,—				
35	(i) in heading No. 29.05, for sub-heading No. 2905.50 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—			
		“- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
40	2905.51	-- Ethchlorvynol (INN)	35%	..
	2905.59	-- Other	35%	..;
45	(ii) in heading No.29.21, after sub-heading No. 2921.45 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—			
	“2921.46	-- Amfetamine (INN), benzfetamine(INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin(INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	35%	..;
(iii) in heading No. 29.22,—				
50	(a) after sub-heading No. 2922.13 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—			
	“2922.14	-- Dextropropoxyphene (INN) and its salts	35%	..;
	(b) for sub-heading No. 2922.30 and the entries relating thereto, and the words “-Amino acids and their esters, other than those containing more than one kind of oxygen function; salts thereof.”, occurring immediately after sub-heading No. 2922.30, the following sub-headings and entries shall be substituted, namely:—			
55		“- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		
60	2922.31	-- Amfepramone (INN), methadone(INN) and normethadone (INN); salts thereof	35%	..
	2922.39	-- Other	35%	..

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
		- <i>Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof.</i> ;		5
(c)after sub-heading No.2922.43 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—				
	"2922.44	-- Tilidine (INN) and its salts	35%	..;
(iv) in heading No. 29.24,—				
		- <i>Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof.</i>		10
(a) for sub-heading No. 2924.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
	2924.11	-- Meprobamate (INN)	35%	..
	2924.19	-- Other	35%	..;
(b) for sub-heading No.2924.22 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely:—				
	"2924.23	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	35%	..
	2924.24	-- Ethinamate (INN)	35%	..;
(v) in heading No. 29.25, after sub-heading No. 2925.11 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—				
	"2925.12	-- Glutethimide (INN)	35%	..;
(vi) in heading No. 29.26, after sub-heading No. 2926.20 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—				
	"2926.30	- Fenproporex (INN) and its salts; methadone(INN) intermediate (4-cyano-2- Dimethylamino-4, 4-diphenylbutane)	35%	..;
(vii) in heading No. 29.32, after sub-heading No. 2932.94 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—				
	"2932.95	-- Tetrahydrocannabinols (all isomers)	35%	..;
(viii) in heading No. 29.33,—				
(a)after sub-heading No. 2933.32 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—				
	"2933.33	-- Alfentanil (INN), anileridine(INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone(INN), fentanyl (INN), keto bemidone (INN), methylphenidate (INN), pentazocine(INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	35%	..;
(b) for sub-heading No. 2933.40 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
		- <i>Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:</i>		50
	2933.41	-- Levorphanol (INN) and its salts	35%	..
	2933.49	-- Other	35%	..;
(c) for sub-heading No. 2933.51 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:-				
	"2933.52	-- Malonylurea (barbituric acid) and its salts	35%	..
	2933.53	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol (INN), cyclobarbitol (INN), methylphenobarbitol (INN),	35%	..

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
5		pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN), and vinylbital (INN); salts thereof		
	2933.54	-- Other derivatives of malonylurea (barbituric acid); salts thereof	35%	..
10	2933.55	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	35%	..”;
(d) after sub-heading No. 2933.71 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—				
	“2933.72	-- Clobazam (INN) and methypylon (INN)	35%	..”;
15	(e) for heading No. 2933.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—			
	2933.91	“ - Other: -- Alprazolam (INN), camazepam (INN), chlordiazepoxide(INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol(INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam(INN), tetrazepam (INN) and triazolam (INN); salts thereof	35%	..
20				
25				
30	2933.99	-- Other	35%	..”;
(ix) in heading No. 29.34, for sub-heading No. 2934.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
35	2934.91	“ - Other: -- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	35%	..
40				
	2934.99	-- Other	35%	..”;
45	(x) for heading No.29.37, sub-heading Nos. 2937.10, 2937.21, 2937.22, 2937.29,2937.91, 2937.92 and 2937.99 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—			
	“29.37	HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES - Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
50				
55	2937.11	-- Somatotropin, its derivatives and structural analogues	35%	25%
	2937.12	-- Insulin and its salts	35%	25%
	2937.19	-- Other	35%	25%
60		- Steroidal hormones, their derivatives and structural analogues:		
	2937.21	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	35%	25%

Heading	Sub-heading	Description of article	Rate of duty		
			Standard	Preferential Areas	
(1)	(2)	(3)	(4)	(5)	
25%	2937.22	-- Halogenated derivatives of corticosteroidal hormones		35%	5
	2937.23	-- Oestrogens and progestogens	35%	25%	
	2937.29	-- Other	35%	25%	
		- <i>Catecholamine hormones, their derivatives and structural analogues:</i>			10
	2937.31	-- Epinephrine	35%	25%	
	2937.39	-- Other	35%	25%	
	2937.40	- Amino-acid derivatives	35%	25%	
	2937.50	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	35%	25%	15
	2937.90	- Other	35%	25%";	
(xi) in heading No.29.39,—					
(a) for sub-heading No. 2939.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					
		"- <i>Alkaloids of opium and their derivatives; salts thereof:</i>			20
	2939.11	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	35%	..	25
	2939.19	-- Other	35%	..";	30
(b) after sub-heading No. 2939.42 and the entries relating thereto, the following sub-heading and entry shall be inserted, namely:—					
	"2939.43	-- Cathine (INN) and its salts	35%	25%";	
(c) for sub-heading No. 2939.50 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					
		"- <i>Theophylline and aminophylline (theophylline- ethylenediamine) and their derivatives; salts thereof:</i>			35
	2939.51	-- Fenetylline (INN) and its salts	35%	25%	
	2939.59	-- Other	35%	25%";	40
(d) for sub-heading No.2939.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					
		"- <i>Other:</i>			
	2939.91	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	35%	..	45
	2939.99	-- Other	35%	..";	
(18) in Chapter 30, in heading No. 30.06, after sub-heading No. 3006.60 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely:—					
	"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	35%	..	50
	3006.80	- Waste pharmaceuticals	35%	..";	55
(19) in Chapter 34, in heading No. 34.01, after sub-heading No. 3401.20 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—					
	"3401.30	- 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 containing soap	35%	..";	60

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)

5 (20) in Chapter 37, in heading No. 37.02, for sub-heading Nos. 3702.91 and 3702.92 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—

“3702.91 -- Of a width not exceeding 16 mm 25% ..”;

(21) in Chapter 38,—

(i) for heading No. 38.17, sub-heading Nos. 3817.10 and 3817.20 and the entries relating thereto, the following heading, sub-heading and entries shall be substituted, namely:—

10 “38.17 3817.00 MIXED ALKYL BENZENES AND MIXED ALKYL NAPHTHALENES, OTHER THAN THOSE OF HEADING 27.07 OR 29.02 35% ..”;

(ii) after heading No. 38.24, and the entries relating thereto, the following heading, sub-headings and entries shall be inserted, namely:—

15 “38.25 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

20 3825.10 - Municipal waste 35% ..
3825.20 - Sewage sludge 35% ..
3825.30 - Clinical waste 35% ..
- *Waste organic solvents:*
3825.41 -- Halogenated 35% ..
25 3825.49 -- Other 35% ..
3825.50 - Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids 35% ..
- *Other wastes from chemical or allied industries:*
3825.61 -- Mainly containing organic constituents 35% ..
30 3825.69 -- Other 35% ..
3825.90 - Other 35% ..”;

(22) in Chapter 39, in heading No. 39.20, for sub-heading Nos. 3920.41 and 3920.42 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

35 “3920.43 -- Containing by weight not less than 6% of plasticisers 35% ..
3920.49 -- Other 35% ..”;

(23) in Chapter 40,—

(i) for heading No. 40.09, sub-heading Nos. 4009.10, 4009.20, 4009.30, 4009.40 and 4009.50 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—

40 “40.09 TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES)

45 - *Not reinforced or otherwise combined with other materials:*
4009.11 -- Without fittings 35% ..
4009.12 -- With fittings 35% ..
- *Reinforced or otherwise combined only with metal:*
4009.21 -- Without fittings 35% ..
50 4009.22 -- With fittings 35% ..
- *Reinforced or otherwise combined only with textile materials:*
4009.31 -- Without fittings 35% ..
4009.32 -- With fittings 35% ..
55 - *Reinforced or otherwise combined with other materials:*
4009.41 -- Without fittings 35% ..
4009.42 -- With fittings 35% ..”;

Heading	Sub-heading	Description of article	Rate of duty		
			Standard	Preferential Areas	
(1)	(2)	(3)	(4)	(5)	
(ii) in heading No. 40.10, for sub-heading Nos. 4010.21, 4010.22, 4010.23, 4010.24 and 4010.29 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					
	4010.31	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	35%	..	5
	4010.32	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm	35%	..	10
	4010.33	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	35%	..	15
	4010.34	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	35%	..	20
	4010.35	-- Endless synchronous belts of an outside circumference exceeding 60 cm but not exceeding 150 cm	35%	..	
	4010.36	-- Endless synchronous belts of an outside circumference exceeding 150 cm but not exceeding 198 cm	35%	..	25
	4010.39	-- Other	35%	..;	
(iii) in heading No. 40.11, after sub-heading No. 4011.50 and the entries relating thereto, for the word “– Other:” in column(3) and sub-heading Nos. 4011.91 and 4011.99 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					
		‘- Other, having a “herring-bone” or similar tread:			
	4011.61	-- Of a kind used on agricultural or forestry vehicles and machines	35%	..	
	4011.62	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	35%	..	35
	4011.63	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	35%	..	40
	4011.69	-- Other	35%	..	
		- Other:			
	4011.92	-- Of a kind used on agricultural or forestry vehicles and machines	35%	..	
	4011.93	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	35%	..	45
	4011.94	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	35%	..	
	4011.99	-- Other	35%	..;	50
(iv) for heading No. 40.12, sub-heading Nos. 4012.10, 4012.20 and 4012.90 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—					
“40.12		RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER			55
		- Retreaded tyres:			
	4012.11	-- Of a kind used on motor cars (including station wagons and racing cars)	35%	..	
	4012.12	-- Of a kind used on buses or lorries	35%	..	60
	4012.13	-- Of a kind used on aircraft	35%	..	
	4012.19	-- Other	35%	..	
	4012.20	- Used pneumatic tyres	35%	..	
	4012.90	- Other	35%	..;	

	Heading	Sub-heading	Description of article	Rate of duty	
				Standard	Preferential Areas
	(1)	(2)	(3)	(4)	(5)
	(24) in Chapter 41,—				
5	(i) for heading No.41.01, sub-heading Nos. 4101.10, 4101.21, 4101.22, 4101.29, 4101.30 and 4101.40 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—				
	“41.01		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 DEHAIRD OR SPLIT		
10		4101.20	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	Free	..
15		4101.50	- Whole hides and skins, of a weight exceeding 16 kg	Free	..
		4101.90	- Other, including butts, bends and bellies	Free	..”;
20	(ii) after sub-heading No. 4103.20 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—				
		“4103.30	- Of swine	Free	..”;
25	(iii) for heading Nos. 41.04, 41.05, 41.06, 41.07, 41.08, 41.09, 41.10 and 41.11, sub-heading Nos. 4104.10, 4104.21, 4104.22, 4104.29, 4104.31, 4104.39, 4105.11, 4105.12, 4105.19, 4105.20, 4106.11, 4106.12, 4106.19, 4106.20, 4107.10, 4107.21, 4107.29, 4107.90, 4108.00, 4109.00, 4110.00 and 4111.00 and the entries relating thereto, the following headings, sub-headings and entries shall be substituted, namely:—				
	“41.04		TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED		
30			- <i>In the wet state (including wet-blue):</i>		
		4104.11	-- Full grains, unsplit; grain splits	25%	..
		4104.19	-- Other	25%	..
			- <i>In the dry state (crust):</i>		
35		4104.41	-- Full grains, unsplit; grain splits	25%	..
		4104.49	-- Other	25%	..
	41.05		TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED		
40		4105.10	- In the wet state (including wet-blue)	25%	..
		4105.30	- In the dry state (crust)	25%	..
	41.06		TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED		
45			- <i>Of goats or kids:</i>		
		4106.21	-- In the wet state (including wet-blue)	25%	..
		4106.22	-- In the dry state (crust)	25%	..
			- <i>Of swine:</i>		
50		4106.31	-- In the wet state (including wet-blue)	25%	..
		4106.32	-- In the dry state (crust)	25%	..
		4106.40	- Of reptiles	25%	..
			- <i>Other:</i>		
55		4106.91	-- In the wet state (including wet-blue)	25%	..
		4106.92	-- In the dry state (crust)	25%	..
	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		
60			- <i>Whole hides and skins:</i>		
		4107.11	-- Full grains, unsplit	25%	..
65		4107.12	-- Grain splits	25%	..

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	4107.19	-- Other	25%	..
		- <i>Other, including sides:</i>		
	4107.91	-- Full grains, unsplit	25%	..
	4107.92	-- Grain splits	25%	..
	4107.99	-- Other	25%	..
41.12	4112.00	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14	25%	..
41.13		LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14		
	4113.10	- Of goats or kids	25%	..
	4113.20	- Of swine	25%	..
	4113.30	- Of reptiles	25%	..
	4113.90	- Other	25%	..
41.14		CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER		
	4114.10	- Chamois (including combination chamois) leather	25%	..
	4114.20	- Patent leather and patent laminated leather; metallised leather	25%	..
41.15		COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR		
	4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	25%	..
	4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	25%	..;
(25) in Chapter 44, for heading No.44.10, sub-heading Nos. 4410.11, 4410.19 and 4410.90 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—				
"44.10		PARTICLE BOARD AND SIMILAR BOARD (FOR EXAMPLE, ORIENTED STRAND BOARD AND WAFER BOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES		
		- <i>Oriented strand board and waferboard, of wood:</i>		
	4410.21	-- Unworked or not further worked than sanded	35%	..
	4410.29	-- Other	35%	..
		- <i>Other, of wood:</i>		
	4410.31	-- Unworked or not further worked than sanded	35%	..
	4410.32	-- Surface-covered with melamine-impregnated paper	35%	..
	4410.33	-- Surface-covered with decorative laminates of plastics	35%	..
	4410.39	-- Other	35%	..
	4410.90	- Other	35%	..;

	Heading	Sub-heading	Description of article	Rate of duty	
				Standard	Preferential Areas
	(1)	(2)	(3)	(4)	(5)
5	(26) in Chapter 47, for heading No. 47.05, sub-heading No. 4705.00 and the entries relating thereto, the following heading, sub-heading and entries shall be substituted, namely:—				
	“47.05	4705.00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	5%	..”;
	(27) in Chapter 48,—				
10	(i) in heading No.48.02, after sub-heading No. 4802.40 and the entries relating thereto, for the words “-Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:” in column(3) and sub-heading Nos. 4802.51, 4802.52, 4802.53 and 4802.60 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
15			“- Other paper and paperboard, 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:		
20		4802.54	-- Weighing less than 40 g/m ²	35%	..
		4802.55	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	35%	..
		4802.56	-- Weighing 40 g/m ² or more but not more than 150 g/ m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297mm in the unfolded state	35%	..
25		4802.57	-- Other, weighing 40 g/m ² or more but not more than 150 g/m ²	35%	..
		4802.58	-- Weighing more than 150 g/m ²	35%	..
30			- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:		
		4802.61	-- In rolls	35%	..
35		4802.62	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	35%	..
		4802.69	-- Other	35%	..”;
40	(ii) in heading No.48.05, for sub-heading Nos. 4805.10, 4805.21, 4805.22, 4805.23, 4805.29, 4805.30, 4805.40, 4805.50, 4805.60, 4805.70 and 4805.80 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
			“- Fluting paper:		
		4805.11	-- Semi-chemical fluting paper	35%	..
		4805.12	-- Straw fluting paper	35%	..
45		4805.19	-- Other	35%	..
			- Testliner (recycled liner board) :		
		4805.24	-- Weighing 150 g/m ² or less	35%	..
		4805.25	-- Weighing more than 150 g/m ²	35%	..
		4805.30	- Sulphite wrapping paper	35%	..
50		4805.40	- Filter paper and paperboard	35%	..
		4805.50	- Felt paper and paperboard	35%	..
			- Other:		
		4805.91	-- Weighing 150 g/m ² or less	35%	..
		4805.92	-- Weighing more than 150 g/m ² but less than 225 g/m ²	35%	..
55		4805.93	-- Weighing 225 g/m ² or more	35%	..”;
	(iii) for heading No.48.07, sub-heading Nos. 4807.10 and 4807.90 and the entries relating thereto, the following heading, sub-heading and entries shall be substituted, namely:—				
60	“ 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	35%	..”;

Heading	Sub-heading	Description of article	Rate of duty		
			Standard	Preferential Areas	
(1)	(2)	(3)	(4)	(5)	
(iv) in heading No.48.10,—					
(a) for heading No.48.10, sub-heading Nos. 4810.11, 4810.12 and 4810.21 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—					5
	"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			10
		- 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:			15
	4810.13	-- In rolls	35%	..	20
	4810.14	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	35%	..	
	4810.19	-- Other	35%	..	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 or chemi-mechanical process:			30
	4810.22	-- Light-weight coated paper	35%	..";	
(b) for sub-heading No. 4810.91 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—					
	"4810.92	-- Multi-ply	35%	..";	
(v) in heading No. 48.11,—					35
(a) for sub-heading Nos. 4811.21 and 4811.29 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					
	"4811.41	-- Self-adhesive	35%	..	
	4811.49	-- Other	35%	..";	
(b) for sub-heading Nos. 4811.31, 4811.39 and 4811.40 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					
	"4811.51	-- Bleached, weighing more than 150g/m ²	35%	..	
	4811.59	-- Other	35%	..	
	4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearine, oil or glycerol	35%	.. ";	45
(vi) in heading No.48.23, for sub-heading No.4823.11 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—					
	"4823.12	-- Self-adhesive	35%	..";	
(28) in Chapter 51,—					50
(i) in heading No.51.02, for sub-heading No.5102.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					
		"- Fine animal hair:			
	5102.11	-- Of Kashmir (cashmere) goats	15%	..	
	5102.19	-- Other	15%	..";	55
(ii) in heading No.51.05, for sub-heading No. 5105.30 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					
		"- Fine animal hair, carded or combed:			
	5105.31	-- Of Kashmir (cashmere) goats	20%	..	
	5105.39	-- Other	20%	..";	60

	Heading	Sub-heading	Description of article	Rate of duty	
				Standard	Preferential Areas
	(1)	(2)	(3)	(4)	(5)
5	(29) in Chapter 53, in heading No.53.05, after sub-heading No.5305.29 and the entries relating thereto, for the word “-Other.” in column(3) and sub-heading Nos. 5305.91 and 5305.99 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—				
		“5305.90	- Other	35%	..”;
10	(30) in Chapter 59, in heading No.59.04, after sub-heading No.5904.10 and the entries relating thereto, for the word “-Other.” in column(3) and sub-heading Nos. 5904.91 and 5904.92 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—				
		“5904.90	- Other	35%	..”;
15	(31) in Chapter 60, for heading No. 60.02, sub-heading Nos. 6002.10, 6002.20, 6002.30, 6002.41, 6002.42, 6002.43, 6002.49, 6002.91, 6002.92 6002.93 and 6002.99 and the entries relating thereto, the following headings, sub-headings and entries shall be substituted, namely:—				
		“60.02	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01		
20		6002.40	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	35%	..
	60.03	6002.90	- Other	35%	..
25			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	35%	..
		6003.20	- Of cotton	35%	..
		6003.30	- Of synthetic fibres	35%	..
		6003.40	- Of artificial fibres	35%	..
30		6003.90	- Other	35%	..
	60.04		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		
35		6004.10	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	35%	..
	60.05	6004.90	- Other	35%	..
40			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	35%	..
			- Of cotton:		
45		6005.21	-- Unbleached or bleached	30%	..
		6005.22	-- Dyed	30%	..
		6005.23	-- Of yarns of different colours	30%	..
		6005.24	-- Printed	30%	..
			- Of synthetic fibres:		
50		6005.31	-- Unbleached or bleached	30%	..
		6005.32	-- Dyed	30%	..
		6005.33	-- Of yarns of different colours	30%	..
		6005.34	-- Printed	30%	..
			- Of artificial fibres:		
55		6005.41	-- Unbleached or bleached	30%	..
		6005.42	-- Dyed	30%	..
		6005.43	-- Of yarns of different colours	30%	..
		6005.44	-- Printed	30%	..
		6005.90	- Other	35%	..
60	60.06		OTHER KNITTED OR CROCHETED FABRICS		
		6006.10	- Of wool or fine animal hair	35%	..
			- Of cotton:		
		6006.21	-- Unbleached or bleached	35%	..
		6006.22	-- Dyed	35%	..
		6006.23	-- Of yarns of different colours	35%	..
65		6006.24	-- Printed	35%	..

Heading	Sub-heading	Description of article	Rate of duty		
			Standard	Preferential Areas	
(1)	(2)	(3)	(4)	(5)	
		- <i>Of synthetic fibres:</i>			
	6006.31	-- Unbleached or bleached	35%	..	5
	6006.32	-- Dyed	35%	..	
	6006.33	-- Of yarns of different colours	35%	..	
	6006.34	-- Printed	35%	..	
		- <i>Of artificial fibres:</i>			
	6006.41	-- Unbleached or bleached	35%	..	10
	6006.42	-- Dyed	35%	..	
	6006.43	-- Of yarns of different colours	35%	..	
	6006.44	-- Printed	35%	..	
	6006.90	- Other	35%	..";	
(32) in Chapter 61, in heading No.61.10, for sub-heading No. 6110.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					15
		"- <i>Of wool or fine animal hair:</i>			
	6110.11	-- Of wool	35% or Rs. 275 per piece, which- ever is higher	..	20
	6110.12	-- Of Kashmir (cashmere) goats	35% or Rs. 275 per piece, which- ever is higher	..	25
	6110.19	-- Other	35% or Rs. 275 per piece, which- ever is higher	..";	
(33) in Chapter 70, in heading No.70.10, after sub-heading No. 7010.20 and the entries relating thereto, for the words " <i>-Other, of a capacity:</i> " in column(3) and sub-heading Nos. 7010.91, 7010.92, 7010.93 and 7010.94 and the entries relating thereto, the following sub-heading and the entries shall be substituted, namely:—					30
	"7010.90	- Other	35%	..";	
(34) in Chapter 71, in heading No. 71.12, for sub-heading Nos. 7112.10, 7112.20 and 7112.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					35
	"7112.30	- Ash containing precious metal or precious metal compounds	35%	..	
		- <i>Other:</i>			
	7112.91	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	35%	..	40
	7112.92	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	35%	..	
	7112.99	-- Other	35%	..";	45
(35) in Chapter 74, in heading No. 74.15, for sub-heading Nos. 7415.31 and 7415.32 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—					
	"7415.33	-- Screws; bolts and nuts	35%	..";	
(36) in Chapter 81,—					
(i) in heading No. 81.01, for sub-heading Nos. 8101.91, 8101.92 and 8101.93 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					50
	"8101.94	-- Unwrought tungsten, including bars and rods obtained simply by sintering	35%	..	
	8101.95	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	35%	..	55
	8101.96	-- Wire	35%	..	
	8101.97	-- Waste and scrap	35%	..";	
(ii) in heading No.81.02, for sub-heading Nos. 8102.91, 8102.92 and 8102.93 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					60
	"8102.94	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	35%	..	

	Heading	Sub-heading	Description of article	Rate of duty	
				Standard	Preferential Areas
	(1)	(2)	(3)	(4)	(5)
5		8102.95	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	35%	..
		8102.96	-- Wire	35%	..
		8102.97	-- Waste and scrap	35%	..;
10	(iii) in heading No. 81.03, for sub-heading No. 8103.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
		8103.20	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	35%	..
		8103.30	- Waste and scrap	35%	..;
15	(iv) in heading No. 81.05, for sub-heading No.8105.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
		8105.20	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	35%	..
		8105.30	- Waste and scrap	35%	..;
20	(v) in heading No. 81.07, for sub-heading No. 8107.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
		8107.20	- Unwrought cadmium; powders	35%	..
		8107.30	- Waste and scrap	35%	..;
25	(vi) in heading No. 81.08, for sub-heading No. 8108.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
		8108.20	- Unwrought titanium; powders	35%	..
		8108.30	- Waste and scrap	35%	..;
30	(vii) in heading No. 81.09, for sub-heading No.8109.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
		8109.20	- Unwrought zirconium; powders	35%	..
		8109.30	- Waste and scrap	35%	..;
35	(viii) for heading No. 81.10, sub-heading No. 8110.00 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—				
		81.10	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
		8110.10	- Unwrought antimony; powders	35%	..
		8110.20	- Waste and scrap	35%	..
		8110.90	- Other	35%	..;
40	(ix) in heading No. 81.12,—				
	(a) for sub-heading Nos. 8112.11, 8112.19 and 8112.20 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
		8112.12	-- Unwrought; powders	35%	..
		8112.13	-- Waste and scrap	35%	..
		8112.19	-- Other	35%	..
45		8112.21	-- Unwrought; powders	35%	..
		8112.22	-- Waste and scrap	35%	..
		8112.29	-- Other	35%	..;
50	(b) after sub-heading No. 8112.40 and the entries relating thereto, for the word “Other:” in column(3), and sub-heading Nos. 8112.91 and 8112.99 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
		8112.51	-- Unwrought; powders	35%	..
		8112.52	-- Waste and scrap	35%	..
		8112.59	-- Other	35%	..
55		8112.92	-- Unwrought; waste and scrap; powders	35%	..
		8112.99	-- Other	35%	..;
60	(37) in Chapter 84, in heading No. 84.67, after sub-heading No. 8467.19 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely:—				
		8467.21	-- Drills of all kinds	25%	..

Heading	Sub-heading	Description of article	Rate of duty		
			Standard	Preferential Areas	
(1)	(2)	(3)	(4)	(5)	
	8467.22	-- Saws	25%	..	5
	8467.29	-- Other	25%	..";	
(38) in Chapter 85, in heading No.85.42, in the portion occurring immediately after heading No.85.42, in column(3), for the words "- Monolithic digital integrated circuits:" and sub-heading Nos. 8542.12, 8542.13, 8542.14, 8542.19, 8542.30, 8542.40 and 8542.50 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					
	'8542.10	- Cards incorporating an electronic integrated circuit ("smart" cards)	Free	..	10
		- Monolithic integrated circuits:			
	8542.21	-- Digital	Free	..	
	8542.29	-- Other	Free	..	
	8542.60	- Hybrid integrated circuits	Free	..	
	8542.70	- Electronic microassemblies	Free	..";	15
(39) in Chapter 88, in heading No. 88.05, for sub-heading No. 8805.20 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					
		"- Ground flying trainers and parts thereof:			
	8805.21	-- Air combat simulators and parts thereof	35%	..	20
	8805.29	-- Other	35%	..";	
(40) in Chapter 89, in heading No. 89.06, for sub-heading No.8906.00 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—					
"89.06		OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS			25
	8906.10	- Warships	25%	..	
	8906.90	- Other	25%	..";	
(41) in Chapter 90,—					
(i) in heading No. 90.09, for sub-heading No. 9009.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—					
		"- Parts and accessories:			30
	9009.91	-- Automatic document feeders	25%	..	
	9009.92	-- Paper feeders	25%	..	
	9009.93	-- Sorters	25%	..	
	9009.99	-- Other	25%	..";	35
(ii) in heading No. 90.21,—					
(a) in the portion occurring immediately after heading No. 90.21, in column(3), for the words "-Artificial joints and other orthopaedic or fracture appliances:" and sub-heading Nos. 9021.11 and 9021.19 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—					
	"9021.10	- Orthopaedic or fracture appliances	25%	..";	40
(b) for sub-heading No.9021.30 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—					
		"- Other artificial parts of the body:			
	9021.31	-- Artificial joints	25%	..	45
	9021.39	-- Other	25%	..";	
(42) in Chapter 91,—					
(i) in heading No. 91.08, after sub-heading No. 9108.20 and the entries relating thereto, for the word "-Other:" in column(3) and sub-heading Nos. 9108.91 and 9108.99 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—					
	"9108.90	- Other	25%	..";	50
(ii) in heading No. 91.12, for sub-heading Nos. 9112.10 and 9112.80 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—					
	"9112.20	- Cases	35%	..";	
(43) in Chapter 93,—					
(i) for heading No.93.01 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—					
					55

	Heading	Sub-heading	Description of article	Rate of duty	
				Standard	Preferential Areas
	(1)	(2)	(3)	(4)	(5)
5	" 93.01		MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF HEADING 93.07		
			- <i>Artillery weapons (for example, guns, howitzers and mortars):</i>		
		9301.11	-- Self-propelled	35%	..
10		9301.19	-- Other	35%	..
		9301.20	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	35%	..
		9301.90	- Other	35%	..";
15	(ii) in heading No. 93.05, for sub-heading No. 9305.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
			"- <i>Other:</i>		
		9305.91	-- Of military weapons of heading 93.01	35%	..
		9305.99	-- Other	35%	..";
20	(44) in Chapter 95, for heading No. 95.08 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—				
	"95.08		ROUNABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES; TRAVELLING THEATRES		
25		9508.10	- Travelling circuses and travelling menageries	35%	..
		9508.90	- Other	35%	..".