FINLAND

# F I N L A N D

Exceptions list

List of justifications

Justifications by branches and products

List of offers with addendum

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Agriculture - Note on offers

Agricultural offers

Group on Tropical products

---

Bilateral agreement with Israel concerning initial negotiating rights

No 1.

DÉLÉGATION PERMANENTE DE FINLANDE
A GENÈVE

SECRET

COVER NOTE
to list of items, in respect of which Finland invokes the rule of "overriding national interest"

1. When tabling its exceptions list the Finnish Government wishes to confirm that the list has been drawn up in conformity with the negotiating rules, i.e., using the criterion of "overriging national interest" only. In other words, it has been prepared without attention to the principle of reciprocity which is the only possible basis for reaching a fair balance of advantages, the ultimate objective of these negotiations.

2. For this reason and with a view to dispelling any impressions that by tabling this list Finland is excluding the possibility of reaching on her part a fair balance of advantages, the Finnish Government is willing to consider, in the course of the negotiations, the position of items included in the attached list in the light of the negotiating rules relating to the balance of advantages.

3. Since negotiating rules with regard to agricultural products, revenue duties and so-called disparities have so far not been finally agreed upon, it has not been possible to take into account their eventual effect on the exceptions list now tabled.

Geneva, 16th November, 1964.

SECRET

## Items in respect of which Finland irvokes the rule of "overriding national interest"

27 ex 10, 28 ex 56
29 ex 02, ex 07, ex 14
33 ex 06[1], 39 ex 03
34.01[1], 35 ex 03, ex 06
40 ex 06, ex 10, 11, 41.02, 03
51 ex 01[1], 03, ex 04[1]
53.06/10, ex 11[1], 12, 13
54.03/04, ex 05[1]
55.05/08, ex 09[1]
56.05/06, ex 07[1]
57 ex 06, ex 07, 08, ex 10, 12
58 ex 01/04, ex 05, 06[1], ex 07, 08, ex 09[1], 10
59 ex 01[1], 59.02/09, ex 10, ex 11 ex 12, ex 13[1], ex 14, 15, ex 17
60.01/06, 61.01/10, 62.01/05
64 ex 02
69.07, 08, 14
70.05, ex 06/ex 08, 09, ex 14
73. 01, ex 10, ex 11, ex 13, ex 14, ex 16, 25, 26, ex 29, ex 31, 32, ex 35, ex 36, ex38, 40
83.02
84.01, ex 02, ex 06, ex 07, 09, ex 15, ex 18, 22, ex 23, ex 24, ex 25, ex 33, ex 40, ex 56, ex 61
85 ex 01, ex 11, ex 12, ex 13, ex 15, ex 17, ex 18, ex 19, ex 20, ex 22, 25, ex 26, 28
86.02, 03, ex 04
87 ex 02, ex 04, ex 07, ex 13
90 ex 26
96.01, 02

Imports under items listed above were in 1963 628 million Fmk representing 19,5 per cent (taking into account items marked with "1" 18,5 per cent) of total imports under BN-Chapters 25-99, i.e. 3224 million Fmk.

More detailed information on the various points in TN.64/NP/16 will be given later.

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1) May be subject to a cut less than the general linear reduction.

SECRET

DÉLÉGATION PERMANENTE DE FINLANDE
A GENÈVE

Nr. 1750

Geneva, 9th December, 1964

Sir,

Referring to the Finnish Exceptions List which was deposited on November 16th, 1964, I have the honour to send you, under separate cover, 50 copies of Justifications thereto.

Accept, Sir, the assurances of my highest consideration.

R. Honkaranta
Ambassador
Permanent Delegate of Finland

Eric WYNDHAM WHITE, Esq.,
Executive Secretary of GATT,
Villa "Le Bocage"
G e n e v a.

Secret

# Justifications of the Finnish Exceptions list

In drafting the Finnish exceptions list both the present stage of economic development and the estimated growth potentialities were taken into account. The Finnish economy is at present undergoing an intensive process of development, and the industrialization is far under the level of leading western industrialized countries. Almost one third of the population still derive their livelihood from agriculture and forestry. As wood is the principal domestic raw material industrialization has advanced most in the wood-processing industry. This industry also accounts for about 70 per cent of Finland's total exports.

The structure of industrial production is such that, taken as a whole, efforts for a sustained economic growth will necessitate a large import of investment goods which tends to create balance of payments difficulties, even if the competitive position of the import substituting industries were to remain unchanged.

The wood-processing industries continuously will have a position of major importance as a source of foreign exchange earnings. These industries have during the past years increased their production close to the extent allowed by the yearly growth of wood. Further expansion depends on an increase of raw material resources. To this end effective forestry development schemes have been initiated.

However, the economic growth should not and cannot forever be based on wood to such a great extent as until now; it is necessary to aim at effective expansion of competitive production in other industries with a wiew of securing a sustained economic growth and of diversifying exports, thus making the economy less sensitive to cyclical fluctuations that heavily affect the Finnish economy based on a narrow range of industries.

In the formulation of growth policies attention has been paid primarily to those spheres of production which will be able to absorb the rapidly increasing labour force; which will probably be able to face international competition in the long run; and which will widen the base of Finnish exports. Particular attention has been paid to those industries for which domestic raw material is available. Those are, first and foremost, the metal and chemical industries.

The metal industry has expanded rapidly since the Second World War. At present it is in Finland the industry which employs the highest number of workers. Its range of products is extensive, but comparatively few articles are as yet fully competitive in the world market. The metal industry entered the international markets relatively late. About two thirds of its exports now consist of vessels and paper-making machinery. Formerly it produced mainly for the home market, now it is undergoing extensive re-adjustment. - The chemical industry has so far been comparatively unimportant, but, like the metal industry, it is expected to play an important part in economic growth during the next few decades.

It is evident that in several fields of production a fully competitive position would be difficult to reach, especially where the domestic market is not large enough for production of scale. As a result of intensive rationalization and promotional measures some industries show promising progress, even if they are not at present able to face unrestricted competition. Market disrupting trade practices existing in certain fields in the world market should also be taken into account.

It is evident that the above negative factors apply particularly to the Finnish textiles industry.

In addition to these general justification, the justifications concerning specified products or branches of industry included in the list of exceptions are indicated in column 9 of the list.

## Reasons for exceptions

1. Fiscal reasons
2. Infant industry
3. Heavy costs of reorganization
4. Small scale production
5. High production costs due to exceptional reasons
6. Exceptional market factors affecting equitable development of trade
7. Costs of research and development comparatively high
8. Security and emergency reasons
9. Employment reasons
10. Production of service character
11. Utilization of domestic raw materials
12. Base product in the exceptions list

FINLAND

SECRET

## Rates of duties not subject to the general linear cut

| (1) Item No. | (2) Stat. Item No. | (3) Duty rate[1] | (4) Imports in 1963 (1000 Fmk) Total | (5) EEC | (6) USA | (7) EFTA | (8) Others | (9) Reason why the item is included in the Exceptions List[2] |
|---|---|---|---|---|---|---|---|---|
| 27.10 | 220 | -:20/ltr | - | | | | | 1,2,8 |
| 28.56 | 200 | b 15 % | 527,1 | 1,5 | - | 499,6 | 26.0 | 4,5,8,11 |
| 29.02 | 140,160 | 15 % | 175,5 | 17,3 | 122,7 | 35,5 | - | |
| 29.07 | 101 | 15 % | 143,2 | 36,5 | 23,7 | 83,0 | - | 2,10 |
| 29.14 | 120, 130, 191 | 25 % | 106 | 75 | - | 30,6 | - | |
| | 310, 320 | 25 %, 20 % | 50,7 | 5,2 | 17,7 | 24,1 | 3,7 | 2, 4, 11 |
| 33.06 | 110[3] | b 25 % m.ll:-/kg | 415,7 | 370,9 | 5,9 | 34,4 | 3,9 | |
| | 120[3],500[3],620[3] | b 40 % m. ll:/kg | 87,8 | 51,3 | 3,2 | 32,5 | 0,8 | 1, 9, 11 |
| | ex 900[4] | b 40 % | 157 | 74 | 3 | 80 | 0 | |

1) Bound rates are marked with "b", partly bound with "pb".

2) The numbers refer to the appropriate points in the list of reasons for exceptions.

3) The minimum rate is subject to the general linear cut.

4) Products falling within this sub-item and not containing alcohol are subject to the general linear cut.

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|
| 34.01[1] | 100 | 10 % | 0,1 | | | 0,1 | | |
| | 200, 600 | 25 % | 287,8 | 27,1 | 0,3 | 154,4 | 106,0 | 5, 8, 11 |
| | 700, 800 | b 4:-/kg | 240,2 | 11,5 | 0,1 | 225,3 | 3,3 | |
| | 900 | pb 25 % | 56,7 | 4,3 | 28,4 | 24 | - | |
| 35.03 | 500 | b 20 % | 1327,8 | 756,0 | 0,1 | 463,9 | 107,8 | |
| 35.06 | 500, 909, 990 | 25 % | 648,9 | 347,9 | 56,7 | 235,5 | 8,8 | 11 |
| 39.03 | 409 | 25 % | 80,4 | 76,0 | 3,0 | 1,4 | - | 2, 4, 11 |
| | 731[1] | 25 % (m. 3:50/kg | 132,9 | 1,3 | 6,6 | 125,0 | - | 4, 11 |
| | 739[1] | 25 % (m. 1:35/kg | 224,8 | 76,6 | 26,3 | 121,7 | 0,2 | |
| 40.06 | 210[1] | b 20 % | 1556,9 | 266,9 | 391,2 | 871,0 | 27,8 | 4, 11, 12 |
| 40.10 | 500 | b 25 % | 839,1 | 262,8 | 39,8 | 511,7 | 24,8 | 3, 4, 8, 10 |
| | 600, 900 | b 15 % | 1067,9 | 89,5 | 175,1 | 803,2 | 0,1 | |
| 40.11 | | pb (13 % - 30 % (m. 1:10 | 21361,5 | 8265,3 | 636,8 | 11475,7 | 983,7 | 3, 4, 8, 10 |
| 41.02 | | pb 14-25 % | 6434,7 | 4527,8 | 23,7 | 1774,9 | 108,3 | 4, 9, 11 |
| 41.03 | | pb 18-25 % | 1669,2 | 553,5 | 532,9 | 571,7 | 11,1 | |
| 51.01 | 500/900[1] | b 30 % | 6327,7 | 3063,7 | 153,0 | 3102,9 | 8,1 | 3, 6, 8, 9 |
| 51.03 | | b 20 % | 169,6 | 89,1 | 13,9 | 66,6 | - | |
| 51.04 | 002/009[1] | b 50 % (m. 5:50-7:- | 6843,5 | 2539,2 | 2373,0 | 1580,8 | 350,5 | |
| | 052/059[1] | b 50 % (m. 5:50-9:50 | 8802,5 | 5071,6 | 279,0 | 2172,1 | 1279,8 | |

1) Subject to a cut less than the general cut

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|
| 53.06/10 | | (6-15%<br>pb(m.-:60-1:90 | 20965,4 | 16636,8 | | 4186,1 | 142,5 | |
| 53.11 | 001/005[1] | b( 40 %<br>(m. 5:25-8:- | 563,1 | 391,2 | 0,4 | 170,2 | 1,3 | |
| | 006/009 | b( 24-32 %<br>(m. 2:50-5:- | 16805,9 | 8524,4 | 2,4 | 6673,4 | 1605,7 | |
| 53.12/13 | | b( 32 %<br>(m. 4:50 | 132,6 | 0,4 | - | 11,6 | 120,6 | |
| 54.03/04 | | pb( 5-12 %<br>(m.-:50- -:75 | 620,5 | 248,9 | - | 319,4 | 52,2 | |
| 54.05 | 001[1],003/009[1] | pb( 40 %<br>(m. 2:75-3:75 | 959,8 | 35,4 | 0 | 103,2 | 821,2 | 3; 6; 8; 9 |
| | 002 | b( 30 %<br>(m. 1:20 | 9,3 | 4,2 | - | 5,1 | - | |
| 55.05/08 | | b( 8-30 %<br>(m. -:34,5-9:31 | 17447,3 | 6680,3 | 13,4 | 9126,2 | 1627,4 | |
| 55.09 | 031/039[1] | b( 50 %<br>(m. 5:50-7:- | 481,6 | 344,3 | 56,4 | 80,0 | 0,9 | |
| | 310/099 | b(free, 25-30 %<br>(m. 1,52-9.31 | 22482,3 | 7721,6 | 496,4 | 9793,8 | 4470,5 | |
| 56.05/06 | | b(8 - 13 %<br>(m. -:41,5-1:66 | 14405,9 | 7846,1 | 0,3 | 4913,5 | 1646,0 | |

1) Subject to a cut less than the general cut

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|
| 56.07 | 031/039[1] | b( 50% (m. 5:50-7:- | 1872,3 | 1386,7 | 16,9 | 453,7 | 15,0 | ) |
| | 310/099 | b(free. 25-30% (m 2:84-7:64 | 12560,3 | 6638,7 | 89,6 | 3490,1 | 2341,9 | |
| 57.06 | | pb(7-12 % (m.-:15- ( -:30 | 272,4 | 40,4 | - | 231,7 | 0,3 | |
| 57.07 | 102/103 | pb(5-12 % | - | | | | | ) |
| | 301/309 | (m.-:30- ( 1:25 | 0,8 | - | - | - | 0,8 | |
| 57.08 | | ( 12 % (m. -:56 | 132,4 | 126,8 | - | 5,6 | - | |
| 57.10 | 001/009 | ( 40 % (m.-:50-1:- | 290,4 | 81,3 | 0,1 | 75,6 | 133,4 | |
| 57.12 | | 25 % | 63,9 | 4,2 | 4,0 | 5,0 | 50,7 | 3, 6, 8, 9 |
| 58.01[2] | ex 101/900 | pb(35-40 % (m.4:- -10:- | 197 | 6 | - | 1 | 190 | |
| 58.02/04 | | pb(10-40 % (m. 0-6:25 | 6453,3 | 4340,5 | 63,2 | 716,0 | 1333,6 | |
| 58.05 | 002 | b 20 % | 22,2 | 16,0 | - | 0,8 | 5,4 | |
| | 003[1], 004[1] | b 50 % | 402,5 | 129,7 | 88,5 | 180,9 | 3,4 | |
| | 005/009 | pb(32 - 50 % (m. -:50- ( 5:50 | 283,8 | 148,7 | 1,3 | 109,4 | 24,4 | |

1) Subject to a cut less than the general cut

2) Hand-knotted original oriental carpets only are subject to the general cut

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|
| 58.06[1] | | 50 % m. 12:- | 215,6 | 35,1 | 3,6 | 153,7 | 23,2 | |
| 58.07 | 500 | 10 % m. 1:10 | 14,8 | 0,6 | - | 14,2 | - | |
| | 901 | b 20 % | 5,9 | 4,5 | - | 1,4 | - | |
| | 902[1] | b 50 % | 171,6 | 119,1 | 22,0 | 29,6 | 0,9 | |
| | 904/909 | pb 32 - 50 % m. 0 - 5:50 | 123,8 | 50,5 | 1,0 | 68,7 | 3,6 | |
| 58.08 | | pb 10 - 55 % m. 0 - 2:- | 170,6 | 43,4 | 7,0 | 118,4 | 1,8 | |
| 58.09 | 100/200[1] | b 55 % | 1622,3 | 640,0 | 144,3 | 820,9 | 17,1 | |
| | 303/909 | pb 20 - 40 % | 469,1 | 263,7 | 17,3 | 167,0 | 21,1 | 3,6; 8,9 |
| 58.10[2] | | b 150 % of that on fabrics | 1498,0 | 296,1 | 3,1 | 1149,7 | 49,1 | |
| 59.01 | 102 | b 5 % | 714,2 | 141,2 | 21,1 | 455,6 | 96,3 | |
| | 105[1] | 25 % | 0,003 | 0,003 | - | - | - | |
| | 109 | 5 % | 57,6 | 32,2 | - | 25,4 | - | |
| | 202 | b 5 % | 1004,6 | 186,7 | 778,7 | 18,8 | 20,4 | |
| | 203[1] | 25 % | - | | | | | |
| | 209 | 5 % | 115,9 | 110,6 | - | 3,9 | 1,4 | |

1) Subject to a cut less than the general cut

2) Reduction offered to the level of 30 % which in practice corresponds to a 50 % cut.

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|
| 59.02/09 | | pb ( 4 - 50 %<br>( m. 0 - 12:- | 8551,3 | 3292,1 | 722,9 | 3633,6 | 902,7 | |
| ex 59.10[1] | | b 12 % | - | - | - | - | - | |
| 59.11 | 901 | ( 15 %<br>( m. -:80 | 61,6 | 13,1 | - | 48,5 | - | |
| | 902 | ( 35 %<br>( m. 2:10 | 0,8 | 0,8 | - | - | - | |
| | 903[2] | ( 50 %<br>( m. 9:50 | 11,2 | 2,3 | 0,5 | 8,4 | - | |
| | 909 | ( 35 %<br>( m. 2:50 | 354,1 | 189,6 | 2,0 | 156,0 | 6,5 | 3, 6, 8, 9 |
| 59.12 | 109,909 | 35 % | 457,7 | 38,4 | 34,7 | 341,3 | 43,3 | |
| 59.13 | 125[2], 925[2] | ( 50 %<br>( m. 9:50 | 1581,2 | 385,7 | 41,6 | 1153,9 | | |
| | 190, 990 | ( 35 %, 15 %<br>( m. 4:50, 3:50 | 121,9 | 109,9 | 3,0 | 4,0 | 5,0 | |
| 59.14 | ex 100[3] | ( 35 %<br>( m. 2:50 | 61,4 | 47,4 | - | 12,8 | 1,2 | |
| 59.15 | | pb( 15 - 35 %<br>( m. 1:50-2:10 | 813,3 | 36,0 | - | 706,8 | 70,5 | |

1) Products "coated with plastic materials" are excluded from the general cut
See SECRET/154/Add. 1, page 9.

2) Subject to a cut less than the general cut.

3) Wicks for candles are not excluded from the general cut

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|
| 59.17 | 202 | b( 6 %<br>( m. 1:- | 5052,8 | 1297,5 | 6,5 | 3662,6 | 86,2 | |
| 60.01/06 | | pb( 10-35 %<br>( m. 0-35:- | 19155,6 | 7851,0 | 501,0 | 5219,9 | 5583,7 | |
| 61.01/10 | | pb( 15-50 %<br>( m. 0-20:- | 5785,8 | 2087,3 | 255,3 | 2192,2 | 1251,0 | 3,6,8,9 |
| 62.01/05 | | pb 32-50 %<br>m. 0-9,50 | 3591,5 | 1061,3 | 124,0 | 865,2 | 1541,0 | |
| 64.02 | 310 | pb( 23 %<br>( m. 4:- | 431,8 | 202,1 | - | 82,0 | 147,7 | |
| | 410 | pb( 23 %<br>( m. 7:- | 2163,7 | 1607,7 | - | 227,7 | 328,3 | 4,6,11,12 |
| | 510 | pb 23 % | 37,4 | 25,0 | - | 4,3 | 8,1 | |
| 69.07 | | pb 1:75-4:50 | 318,5 | 29,8 | - | 263,0 | 25,7 | |
| 69.08 | | pb 1:75-4:50 | 269,8 | 31,4 | - | 52,0 | 186,4 | 4,6,11 |
| 69.14 | | 25 % | 22,4 | 6,2 | 3,7 | 11,9 | 0,6 | |
| 70.05 | 100, 200 | ( 35 %<br>( m. -:25 | 808,0 | 688,3 | - | 118,8 | 0,9 | |
| 70.06 | 900 | ( 35 %<br>( m. -:60 | 176,6 | 76,5 | 0,1 | 99,9 | 0,1 | 4,6,8,9,11 |
| 70.07 | 101/309 | pb( 35-40 %<br>( m. -:12-1:60 | 452,1 | 324,3 | 92,6 | 28,8 | 6,4 | |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|
| 70.08 | 100, 200 | 35 % m. -:60 | 226,3 | 169,0 | 3,0 | 51,1 | 3,2 | |
| 70.09 | | 50 % | 568,9 | 186,7 | 6,8 | 316,9 | 58,5 | |
| 70.13 | | pb 1-10:- | 975,2 | 303,7 | 137,2 | 221,1 | 313,2 | 4,6,8,9,11 |
| 70.14 | 100 | 45 % m. 2:25 | 400,8 | 162,4 | 0,8 | 71,3 | 166,3 | |
| 73.01 | | 8 % | 1252,2 | 569,1 | - | 645,0 | 38,1 | 2,6,8,9,11 |
| 73.10 | 110/130, 299 | 10 - 15 % | 11837,0 | 4431,0 | 137,1 | 4462,0 | 2807,0 | 3,4,6 |
| 73.11 | 170, 190/299 | 10% (pb ex 20%) | 10305,1 | 4004,0 | 7,1 | 2639,2 | 3654,8 | 8,11 |
| 73.13 | 119 | b 6 % | 34683,7 | 6274,8 | - | 5512,7 | 22896,2 | 2,8,9,11 |
| 73.14 | 101/509 | pb 20 % | 8192,8 | 4885,0 | 2,2 | 3303,2 | 2,4 | 11,12 |
| 73.16 | 110 | b 13 % | 21385,7 | 131,3 | - | 2,2 | 21252,2 | 3,4,6,8,11 |
| | 901, 909 | 15 % | 1106,9 | 1063,4 | - | 43,5 | - | |
| 73.25 | | b duty 120 % of that on the wire | 1300,5 | 692,7 | 14,5 | 592,3 | 1,0 | |
| 73.26 | | 20 % | 142,8 | 139,1 | - | 3,7 | - | 6,11,12 |
| 73.29 | 209/399 | pb 20 % | 3715,1 | 1130,9 | 637,6 | 1854,6 | 92,0 | |
| 73.31 | 101/200 | pb 25 % | 163,7 | 101,5 | - | 40,3 | 21,9 | |
| | 500,901 | 25 % | 684,5 | 93,4 | 1,0 | 581,3 | 8,8 | 4,6,11,12 |
| 73.32 | | 15 % | 5465,3 | 1876,1 | 286,7 | 3158,5 | 144,0 | |
| 73.35 | 100/300 | 17 % | 1393,4 | 384,3 | 116,7 | 830,9 | 61,5 | |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|
| 73.36 | 200, 400 | 15 %, 18 % | 6175,9 | 5154,1 | 18,8 | 979,8 | 23,2 | 2, 4,10 |
| 73.38 | 210, 290, 430 910, 990 | 15 % | 1023,8 | 154,5 | 4,6 | 343,9 | 520,8 | 4 |
| 73.40 | | 15 % | 7760,4 | 2643,2 | 189,6 | 2868,7 | 2058,9 | 4, 9, 12 |
| 83.02 | | 15 % | 2919,2 | 1424,9 | 52,2 | 1280,4 | 161,7 | 4, 6, 11 |
| 84.01 | | 12 % | 14081,1 | 2434,2 | 301,7 | 11345,2 | - | 4, 9 |
| 84.02 | 101,109,800,900 | pb 10-12 % | 6961,5 | 3520,6 | 109,8 | 3328,5 | 2,6 | |
| 84.06 | 210 | b 10 % | 6181,0 | 2377,8 | 2255,4 | 1345,1 | 202,7 | 2, 4 |
| 84.07 | 100, 900 | 15 % | 131,2 | 45,8 | - | 85,4 | - | 4,7,8,10 |
| 84.09 | | pb 12 % | 600,4 | 247,7 | 0,6 | 352,1 | - | 6, 7, 9, 10 |
| 84.15 | 120 | b 15 % | 8290,9 | 5757,6 | 13,1 | 2516,4 | 3,8 | 3, 4, 7 |
| 84.18 | 110, 190, 300 | 15 % | 2173,9 | 291,8 | - | 1868,1 | 14,0 | |
| 84.22 | | 15 % | 19272,8 | 8331,7 | 624,7 | 10118,9 | 197,5 | 4, 7, 9 |
| 84.23 | 101/200 | b 15 % | 3410,0 | 732,8 | 628,6 | 2037,2 | 11,4 | 7, 9 |
| | 802/900 | pb 15 % | 5749,3 | 1114,8 | 1136,7 | 3461,6 | 36,2 | |
| 84.24 | 250/800 950/990 | 12 % | 2612,2 | 329,8 | 9,8 | 2257,5 | 15,1 | |
| 84.25 | 100, 200/450, 600, 800, 910, 990 | 12 % | 21338,1 | 11422,4 | 0,5 | 9368,7 | 546,5 | 8, 9, 10 |
| 84.33 | 101, 900 | pb 15 % | 2344,9 | 1528,9 | 321,8 | 442,0 | 52,2 | 2, 7 |
| 84.40 | 100, 290, 310, 390 | pb 15 % | 6354,0 | 1820,4 | 14,6 | 4503,9 | 15,1 | 3, 4, 7 |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|
| 84.56 | 101/300 | pb ( 8-12 % ( m. -:275 | 6135,0 | 2344,0 | 17,5 | 3444,3 | 329,2 | 7, 9 |
| | 910 | 12 % | 1274,6 | 186,4 | 11,7 | 1035,7 | 40,8 | |
| 84.61 | 020, 030 | 15 % | 2936,3 | 1513,8 | 312,5 | 1110,0 | 0 | 4, 9 |
| | 100/700 | 15 % | 19429,4 | 8530,6 | 1272,5 | 9311,8 | 314,5 | |
| 85.01 | 110/499 | pb 15-18 % | 29449,1 | 16938,8 | 487,7 | 9999,2 | 2023,4 | 4, 7, 8, 9, 10, 11 |
| | 610, 690 | pb 15-18 % | 700,8 | 195,8 | 11,6 | 492,1 | 1,3 | |
| | 910 | 15 % | 3467,1 | 2444,1 | 74,1 | 743,4 | 205,5 | |
| 85.11 | 301 | 15 % | 1471,9 | 444,2 | 80,0 | 917,9 | 29,8 | 2, 4 |
| 85.12 | 100, 200 | b 15 % | 440,2 | 157,9 | 3,1 | 260,9 | 18,3 | 4 |
| | 500/910 | b 13-15 % | 2196,7 | 1451,9 | 68,3 | 429,1 | 247,4 | |
| 85.13 | 400 | b 13 % | 2210,3 | 1380,8 | 225,4 | 604,1 | - | 2, 7, 8 |
| 85.15 | 103, 105 | b 22 % | 3585,0 | 278,9 | 265,3 | 1874,3 | 1166,5 | 2, 4, 7, 8 |
| | 410/600 | b 22 % | 11918,4 | 8184,2 | 24,8 | 2250,0 | 1459,4 | |
| | 955 | b 17 % | 10351,9 | 8184,4 | 2,8 | 2082,0 | 82,7 | |
| | 993, 995 | b 18%, 17 % | 7355,7 | 2244,1 | 235,5 | 4874,7 | 1,4 | |
| 85.17 | 101/109 | 15 % | 973,1 | 410,9 | 4,1 | 473,0 | 85,1 | 2, 7, 8 |
| 85.18 | 302/304 | pb 15-18 % | 134,6 | 112,8 | - | 20,8 | 1,0 | |
| 85.19 | 110/490 | pb 5-25 % | 16777,1 | 9258,6 | 322,3 | 6499,9 | 696,3 | 4, 6, 7, 11 |
| | 515/599 | pb 12-25 % | 3803,9 | 2171,2 | 231,3 | 1247,6 | 153,8 | |
| | 700/900 | pb 5-20 % | 7466,6 | 4876,2 | 44,0 | 2534,4 | 12,0 | |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|
| 85.20 | 110, 190 | b 17 % | 2157,8 | 1718,5 | 22,6 | 329,9 | 86,8 | 4, 6 |
| | 201, 203, 209 | 30 % | 1409,6 | 1322,3 | 7,0 | 76,9 | 3,4 | |
| 85.22 | 800, 900 | b 5 % | 1223,1 | 472,6 | 372,3 | 378,1 | 0,1 | 4, 7 |
| 85.25 | | b 15 % | 1504,0 | 758,5 | 147,8 | 412,4 | 185,3 | 3, 4, 6 |
| 85.26 | 101/209 | pb 12-15 % | 240,1 | 92,8 | 0,2 | 147,0 | 0,1 | |
| 85.28 | | 15 % | 109,4 | 76,0 | 6,0 | 26,8 | 0,6 | 4, 10 |
| 86.02 | | 15 % | - | | | | | 4, 7, 9 |
| 86.03 | | 18 % | 939,4 | 939,4 | - | - | - | |
| 86.04 | 110, 190 | 18 % | 5,8 | 5,8 | - | - | - | |
| 87.02 | ex 061[1] | b 14 % | 20450,0 | 4500,0 | - | 15950,0 | - | 4, 7, 8, 9 |
| | 210 | b 14 % | 53,5 | 53,5 | - | - | - | |
| | ex 311[1] | b 14 % | 75,0 | 25,0 | - | 50,0 | - | |
| 87.04 | 301 | b 14 % | 6847,4 | 828,8 | - | 6018,6 | - | |
| | ex 901[2] | b 14 % | 390,0 | 130,0 | - | 260,0 | - | |
| 87.07 | 109, 809 | b 10 % | 2927,8 | 1228,9 | 332,0 | 1366,1 | 0,8 | 3, 4, 7 |
| 87.13 | 100 | 20 % | 512,3 | 193,9 | - | 221,5 | 96,9 | 4 |
| 90.26 | 301 | b 20 % m. 1:04 | 87,3 | 35,1 | - | 0,4 | 51,8 | 4 |
| 96.01 | | 15 % | 1,5 | - | - | - | 1,5 | |
| 96.02 | | 5-15 % | 2440,9 | 735,0 | 38,1 | 1298,5 | 369,3 | 4, 5, 9 |

1) Total weight not less than 10 metric tons.
2) For trucks of a total weight of not less than 10 metric tons

FINLAND

SECRET

Justifications by branches and products.

Gasoline, ex Chapter 27

- The excise duty on the domestic refinery products is bound to the rate of import duty. Therefore a reduction of the rate of import duty would automatically lead to a reduction of excise duty income creating budgetary difficulties as the revenue from this source is substantial from the viewpoint of state finances.
- The Petro Chemical industry is young, and the diversification and stabilization process is under a stage of realization; major projects are being carried through.
- For security and emergency reasons it is most important that the domestic production of gasoline is not jeopardized.

Chemicals, ex Chapters 28, 29 and 39

Calcium carbide, tri- and tetrachloroethylene, acetic acid and its derivatives; carboxymethylcellulose

- Production is essentially based on domestic raw materials.
- Continued production of calcium carbide has to be safeguarded with a view to securing the supply of acethylene for the metal industry in an emergency situation.
- Production units have not yet reached a competitive size.
- Heavy production costs due mainly to comparatively expensive power supply.

Techno-chemicals, ex Chapter 33

- Production plays an important part in the utilization of domestically produced sulphite spirit.

- Duties on these products have traditionally been of fiscal character.
- A possible decrease in production would result in loss of employment among female labour force. This industry employs mainly woman workers. Adjustment by re-employing these workers in other industries would create major problems as experience shows.

Soap, ex Chapter 34

- Within the framework of the system of disposal of agricultural produce it is most important to secure full utilization of fats. For this reason imports of fats used by soap industry are regulated by tariff measures.
- The soap industry has to pay a higher price for these primary raw materials than is the case in most other countries where domestic fats are generally cheaper and fats can usually be imported free of duty. As the cost of fats constitutes a major part of the production costs for soap, the soap industry would be put at a severe competitive disadvantage if the full linear cut would be applied to the rates of duty on soap products.
- Maintenance of production is important with a view to secure supplies in an emergency situation.
- There is no domestic production of basic raw materials for synthetic detergents.

Glues derived from bones and hides, ex Chapter 35

Domestic bone and hide waste, by-products of cattle-farming, constitute the basic raw material for the glue industry, and could otherwise not be utilized.

Cellulose film and tape, ex Chapter 39, 40

- Production of cellulose film is based on domestically produced sulphite

cellulose. Production of tape is based on domestic cellulose film.

- Production has only recently been started on a small scale and is not yet able to face competition.

Rubber belts and tyres, ex Chapter 40

- For security and emergency reasons it is essential that full activity of the domestic belt and tyre industries be maintained in the future.
- The belt and tyre industries produce almost exclusively for the home market; the servicing requires a great variety of types and sizes. The production series are therefore small by international standards. Consequently the competitiveness of these industries is weak.
- This industry is undergoing extensive reorganization; the costs have to be spread over a reasonable length of time.

Leather, ex Chapter 41

- The leather industry is mainly engaged in the processing of domestic raw hides.
- The production is showing a tendency to decline. A further drop in production would inevitably lead to serious deterioration of the employment situation in this industry, the more so as it is concentrated in a few areas where leather industry is the main employer. The employment situation gives already by now rise to concern.
- This industry produces mainly for the home market which does not warrant any large scale production. The production costs are correspondingly high and profitability low.

Textiles, ex Chapters 51 and 53 to 62

- The textile and clothing industries are important employers in Finland.

In 1963 these industries employed together more than 13 % of all industrial employees in the country. About 75 % of the textile workers are women. Their number represents approximately one third of the total number of industrial female labour force. The constant decrease of labour in the textile industry constitutes a serious redundancy problem, very difficult to overcome by the labour exchange authorities. The absorbation of unemployed female labour force, is almost impossible, the more so as during the coming years there will be an even growing number of young women entering the labour market. The problem is made more complex by the fact that the industrial development in the country predominantly lies in the wood and metal processing industries which can employ female labour force to a limited extent only.

- The textile industry has been one of the least remunerative industries in Finland. Because of the constant scarcity of capital in post-war times it could not undergo necessary technical development to meet the present requirements.

- The output of the Finnish textile industry is primarily placed in the home market; exports were on the average 4.1 % of the total production in 1961-1963.

- The prevailing excess capacity of the textile industries in the world has placed Finland - which traditionally is a net importer of textiles - under a heavy pressure of imports. Even at the present tariff level the Finnish textile industry has great difficulties in keeping up production. A linear tariff cut would place it in an untenable position.

- Maintenance of production at an adequate level is important in an emergency situation.

- For the above mentioned reasons it is in Finland's overriding national interest that the textile industry in Finland be spared from further adverse effects.

Leather footwear, ex Chapter 64

- Basic material is on the exceptions list (see leather).
- Production is based to a great extent on domestic raw materials of high quality.
- Imports of low-cost shoes would not fail to inflict a depressing impact on the domestic shoe industry which produces predominantly quality shoes.
- The shoe industry has traditionally produced for home consumption; clearly it is therefore in a disadvantageous position as compared with foreign manufacturers working on a much larger scale and with lower unit costs.

Ceramics, ex Chapter 69

Wall and floor tiles, electrical installations

- Production is based on domestic raw materials of high quality.
- Imports of low-cost foreign ceramics tend to impair working conditions of the domestic industry.
- This industry produces mainly for the domestic market with limited demand which does not warrant any large scale production.

Glass, ex Chapter 70

- The importance of domestic glass industry is obvious in an emergency.
- Excess capacity is a characteristic feature of glass industry throughout the world, the profitability of glass industry being decisively dependent on the extent of utilization of glass furnaces. This applies specifically to the Finnish glass industry which has found itself in difficulties to place its production on the home market, and which, owing to high production costs, is competitive on foreign markets only in a very narrow sector of expensive design manufactures.

- The glass industry has produced mainly for the home market which does not provide for a sufficient basis for large scale production.
- The production is concentrated only to a few areas with glass industry as the only or the main employer of any local significance.
- The glass industry uses to some extent domestic raw materials.

Metal working and machinery industry, Chapters 73, 83 to 87 and 90

In recent years the Finnish iron and steel industry has undergone considerable expansion and reorganization. This adjustment process is still continuing. The production is largely based upon the utilization of domestic iron ore. Maintenance of an adequate domestic primary production in this field is particularly important also with an eye to emergency situations. It is therefore necessary that the existing competitive conditions in the production of pig iron, rolling-mill products and of goods processed from these basic materials be maintained. Moreover, the present tariff level is low.

The exceptions list contains in the sector of metal products mainly metal manufactures, machinery and electrical equipment and appliances. They are of great importance for employment in the metal working industry as a whole. Furthermore, these products are in many instances still subject to intensive development work. An intensified foreign competition could frustrate the investments made in research related to these products.

It has to be emphasized that Finland with her production, mainly in small series, is by and large in a weaker competitive position than the countries which have been able to build a large scale metal working industry.

As stated in the general justifications, sustained growth of the Finnish economy is vitally dependent on the further development of its

metal working industries. To safeguard its working conditions is therefore of overriding importance to Finland.

Brooms and brushes, ex Chapter 96

Broom and brush making in Finland provides one of the few forms of employment for blind workers who are dependent on this traditional handicraft. Maintaining the present level of production is of primary importance in order to secure reasonable living conditions for this group of people.

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KENNEDY - ROUND

FINNISH OFFERS

The attached list contains Finnish offers as of 1 April 1967. A limited number of modifications made in the subsequent bilateral negotiations are to be circulated as an addendum to this document.

These offers are conditioned upon that a balanced agreement will be reached with our main negotiating partners.

As a basis for the tariff reduction offered, the rates in force on 1 January 1964, have been applied. In those cases, however, where the Finnish tariffs bound in the GATT are higher than the rates actually applied on the base rate, the offers have been based on the rates thus bound. For other details concerning the basis for the tariff reduction, reference is made to the Finnish notification of base rates in 1964.

It should be noted that the offers are expressed in accordance with customs tariff as it appears in the Customs Law of Finland, i.e. the working tariff has not been used.

Geneva, 13 May 1967.

1.4.1967 Confidential

KENNEDY - ROUND

FINNISH OFFERS

PROVISIONAL

# S C H E D U L E XXIV - F I N L A N D

This schedule is authentic only in the English language

## P A R T I

## Most-Favoured-Nation Tariff

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | SECTION I | | |
| | LIVE ANIMALS; ANIMAL PRODUCTS | | |
| | Chapter 3 | | |
| 03.01 | Fish, fresh (live or dead), chilled or frozen: | | |
| 001 | - salmon: | | |
| ex001 | - - filleted fish, frozen | DR 1kg -:75 | -:375 |
| 002 | - of herring family: | | |
| | - - filleted fish, frozen: | | |
| ex002 | - - - clupeidae, excluding sprats: | DR 1kg -:20 | -:10 |
| 009 | - other fish: | | |
| | - - fish, whether or not cleaned or in pieces, fresh or chilled: | | |
| ex009 | - - - flatfish | DR 1kg -:15 | -:075 |
| ex009 | - - - gadidae | DR 1kg -:15 | -:075 |
| | - - fish, whether or not cleaned or in pieces, frozen: | | |

| ff Item mber | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 3 (continued) | | |
| x009 | - - - flatfish | DR 1kg -:15 | -:075 |
| x009 | - - - gadidae | DR 1kg -:15 | -:075 |
| | - - filleted fish, fresh or chilled: | | |
| x009 | - - - flatfish | DR 1kg -:15 | -:075 |
| x009 | - - - gadidae | DR 1kg -:15 | -:075 |
| | - - filleted fish, frozen: | | |
| x009 | - - - flatfish | DR 1kg -:15 | -:075 |
| x009 | - - - gadidae | DR 1kg -:15 | -:075 |
| x009 | - - - other | DR 1kg -:15 | -:075 |
| | - fish roes: | | |
| 011 | - - of sturgeon | DR 1kg 10:- | 5:- |
| 012 | - - of gadidae | DR 1kg 10:- | 5:- |
| 019 | - - of other fish | DR 1kg 10:- | 5:- |
| 050 | - fish livers and similar parts of fish | DR 1kg -:15 | -:075 |
| 090 | - fish for spawning; fish for aquaria | DR free | binding |
| .02 | Fish, salted, in brine, dried or smoked: | | |
| 009 | - other fish: | | |
| x009 | - - gadidae, wet-salted | DR 1kg -:30 | -:15 |
| | - - fresh-dried fish: | | |
| x009 | - - - gadidae | DR 6% | 3% |
| | - - klippfish: | | |
| x009 | - - - gadidae | DR 6% | 3% |
| | - fish roes: | | |
| 012 | - - gadidae roes in barrels | DR free | binding |
| 019 | - - other | DR 1kg 10:- | 5:- |
| 050 | - fish livers and similar parts of fish | DR 1kg -:30 | -:15 |
| .03 | Crustaceans and molluscs, whether or not in shell, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 3 (continued) | | |
| 500 | - lobsters, crayfish, shrimps as well as other crustaceans: | | |
| ex500 | - - lobsters | DRP.1kg 8:- | 4:- |
| ex500 | - - crayfish | DRP.1kg 8:- | 4:- |
| ex500 | - - shrimps | DRP.1kg 8:-<br>t 2:- | 4:-<br>1:- |
| ex500 | - - other crustaceans | DRP.1kg 8:- | 4:- |
| 900 | - Oysters and other molluscs: | | |
| ex900 | - - oysters | DRP.1kg 3:- | 1:50 |
| ex900 | - - other molluscs | DRP.1kg 3:- | 1:50 |
| | Chapter 5 | | |
| | Products of animal origin, not elsewhere specified or included | | |
| 05.01 | Human Hair, unworked, whether or not washed or scoured; waste of human hair | DR free | binding |
| 05.02 | Pigs', hogs', and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair | DR free | binding |
| ~~ex05.02~~ | ~~pigs', hogs', and boars'~~ bristles or hair; waste thereof | ~~DR free~~ | ~~binding~~ |
| | - badger hair and other brush ~~making hair; waste thereof~~ | ~~DR free~~ | ~~binding~~ |
| 05.03 | Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material: | | |
| | - horsehair: | | |
| 101 | - - unworked | DR free | binding |
| 102 | - - curled | DR 1kg -:40 | -:20 |
| 109 | - - other | DR free | binding |
| 200 | - horsehair waste | DR free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 5 (continued) | | |
| 05.04 | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof: | | |
| 100 | - guts | DR free | binding |
| 901 | - calves' stomachs | DR 1kg 2:- | 1:- |
| 909 | - other | DR free | binding |
| 05.05 | Fish waste | DR free | binding |
| 05.06 | Sinews and tendons; parings and similar waste, of raw hides or skins: | | |
| ex05.06 | - sinews and tendons | DR free | binding |
| ex05.06 | - parings and similar waste, of raw hides or skins | DR free | binding |
| 05.07 | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers | | |
| | - bed feathers and down: | | |
| 110 [1] | - - not cleaned | DR free | binding |
| 150 | - - cleaned | DR 1kg -:47 | -:235 |
| 901 | - ornamental feathers | DR p.1kg 150:- | 75:- |
| 905 | - other | free | binding |
| 05.08 | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products | DR free | binding |
| ~~ex05.08~~ | ~~- powder of bones~~ | ~~DR free~~ | ~~binding~~ |
| ~~ex05.08~~ | ~~- other~~ | ~~DR free~~ | ~~binding~~ |
| 05.09 | Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape and hair and waste of these products | DR free | binding |

1) The base rate for reduction with respect to uncleaned down is -:47

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 5 (continued) | | |
| 05.10 | Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory | DR free | binding |
| 05.11 | Tortoise - shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell | DR free | binding |
| 05.12 | Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells | DR free | binding |
| ~~ex05.12~~ | ~~- mother-of-pearl and other~~ shells of molluscs; powder and waste of shells of molluscs | DR free | binding |
| ~~ex05.12~~ | ~~- other~~ | ~~DR free~~ | ~~binding~~ |
| 05.13 | Natural sponges | DR free | binding |
| 05.14 | Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products: | | |
| 001 | - ambergris, castoreum, civet and musk | DR p. 1kg 32:- | 16:- |
| 009 | - other | DR free | binding |
| 05.15 | Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption | DR free | binding |

SECTION II

VEGETABLE PRODUCTS

Chapter 6

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

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 6 (continued) | | |
| 06.01 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower: | | |
| 100 | - rhizomes of lily of the valley: | | |
| ex100 | - - with buds or flowers but without earth balls | IL 1kg 2:- | 1:- |
| | - flower bulbs: | | |
| 903 | - - other than those with buds or flowers but without earth balls | IL 1kg -:60 | -:30 |
| 909 | - other: | | |
| ex909 | - - other than those with buds or flowers but without earth balls | IL 1kg -:82 | -:41 |
| 06.03 | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dued, bleached, impregnated or otherwise prepared: | | |
| | - fresh: | | |
| 005 | - - other: | | |
| ex005 | - - - gladiolus, the customs clearance of which takes place from November to March | IL p. 1kg 30:- | 15:- |
| 009 | - other than fresh | IL p. 1kg 6:- | 3:- |
| 06.04 | Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: | | |
| 100 | - reindeer-moss | DR free<br>IL free | binding<br>binding |
| | Chapter 7 | | |
| | Edible vegetables and certain roots and tubers | | |
| 07.01 | Vegetables, fresh or chilled: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 7 (continued) | | |
| 300 | " garlic | IL 1kg -:52 | -:26 |
| 500 | " leguminous vegetables: | | |
| ex500 | " - other than peas and beans | IL 1kg -:60 | -:30 |
| | ~~" Mushrooms:~~ | | |
| 610 | " - champignons | IL 1kg 2:10 | - |
| | ~~" - other~~ | ~~IL 1kg 2:-~~ | |
| 750 | " asparagus | IL 1kg 2:- | 1:- |
| 903 | " olives and capers | IL 1kg -:60 | -:30 |
| | ~~07.02 Vegetables (whether or not cooked), preserved by freezing:~~ | | |
| ex07.02 | " tomatoes | IL 1kg -:69 | - |
| | ~~ex07.02 " other~~ | ~~IL 1kg 1:-~~ | |
| 07.03 | Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption: | | |
| ex07.03 | " olives and capers | ILp 1kg -:60 | -:30 |
| ex07.03 | " tomatoes | ILp 1kg -:69 | to -:30 |
| ex07.03 | " other | ILp 1kg -:80 | to -:30 |
| 07.04 | Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powders, but not further prepared: | | |
| ex07.04 | " garlic | IL 1kg -:80 | -:40 |
| | ~~ex07.04 " other~~ | ~~IL 1kg -:80~~ | |
| 07.05 | Dried leguminous vegetables, shelled, whether or not skinned or split: | | |
| | " suitable for human consumption: | | |
| 121 | " - garden peas, stained or dyed | DR free<br>IL free | binding<br>binding |
| 191 | " - lentils | IL 1kg -:50 | -:25 |
| 199 | " - other | IL 1kg -:21 | -:105 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | **Chapter 7 (continued)** | | |
| 07.06 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith: | | |
| 901 | - Jerusalem artichokes | IL 1kg -:50 | -:25 |
| 909 | - other | IL 1kg -:20 | -:10 |
| ~~ex909~~ | ~~- - manioc and arrowroot~~ | ~~IL 1kg -:20~~ | ~~free~~ |
| | **Chapter 8** | | |
| | Edible fruit and nuts; peel of melons or citrus fruit | | |
| 08.01 | Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not: | | |
| 100 | - dates | IL/P 1kg -:205 | -:1025 |
| 200 | - bananas: | | |
| | - - fresh: | | |
| ex200 | - - - in clusters | IL 1kg -:52 to | -:25 (1.1./31.5.) |
| ex200 | - - - other | IL 1kg -:65 to | -:30 (1.1./31.5.) |
| ex200 | - - dried | IL 1kg -:65 | -:325 |
| 300 | - pineapples | IL 1kg 1:45 | free |
| 400 | - mangoes, mangosteens, avocados and guavas | IL 1kg -:90 | free |
| 601 | - coconuts | IL 1kg 1:50 | free |
| 609 | - coconut flakes | IL 1kg 1:50 | -:75 |
| 701 | - Brazil nuts | IL 1kg -:90 | free |
| 709 | - Brazil nut kernels | IL 1kg 1:50 | free |
| 800 | - cashew nuts: | | |
| ex800 | - - cashew nuts | IL 1kg -:90 | free |
| ex800 | - - cashew nut kernels | IL 1kg 1:50 | free |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 8 (continued) | | |
| 08.02 | Citrus fruit, fresh or dried: | | |
| ex08.02 | - oranges, the customs clearance of which takes place from January 1 to June 30 | IL 30% | 15% |
| ex08.02 | - grapefruit | IL 7,5% | 3.75% |
| ex08.02 | - lemons | IL p. 1kg -:135 | -:0675 |
| | - other: | | |
| ex08.02 | - - mandarins and clementines | IL p. 1kg -:30 | -:15 (1.1./30.6) |
| ex08.02 | - - other | IL p. 1kg -:30 | -:15 |
| 08.03 | Figs, fresh or dried: | | |
| ex08.03 | - fresh | IL p. 1kg -:205 | -:1025 |
| | - dried: | | |
| ex08.03 | - - locums and layers | IL p. 1kg -:60 | -:30 |
| ex08.03 | - - other | IL p. 1kg -:205 | -:1025 |
| 08.04 | Grapes, fresh or dried: | | |
| 200 | - dried: | | |
| ex08.04.200 | - - currants | IL 7,5% | 3,75% |
| 08.05 | Nuts other than those falling within heading No.08.01, fresh or dried, shelled or not: | | |
| 190 | - almonds in shell (amygdalus communis) and other almonds | IL 1kg -:40 | -:20 |
| 210 | - hazelnuts | IL 1kg -:90 | to -:20 |
| 220 | - hazelnut kernels | IL 1kg 1:50 | to -:30 |
| 310 | - walnuts | IL 1kg -:90 | to -:20 |
| 320 | - walnut kernels | IL 1kg 1:50 | to -:30 |
| 410 | - pecan-nuts | IL 25% | to -:20 |
| 420 | - pecan-nut kernels | IL 1kg 1:50 | to -:30 |
| 800 | - chestnuts and other nuts | IL 1kg -:90 | to -:20 |
| 900 | - nut kernels, other | IL 1kg 1:50 | to -:30 |
| 08.06 | Apples, pears and quinces, fresh: | | |
| ex08.06 | - quinces | IL p. 1kg -:90 | -:45 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 8 (continued) | | |
| 08.07 | Stone fruit, fresh: | | |
| ex08.07 | - cherries | IIp.1kg -:90 | -:45 (1.1./31.5.) |
| ex08.07 | - apricots | IIp.1kg -:90 | -:45 (1.1./31.5.) |
| ex08.07 | - peaches | IIp.1kg -:90 | -:45 (1.1./31.5.) |
| ex08.07 | - plums | IIp.1kg -:90 | -:45 (1.1./31.5.) |
| ex08.07 | - other | IIp.1kg -:90 | -:45 (1.1./31.5.) |
| 08.09 | Other fruit, fresh: | | |
| 101 | - water melons | IL 1kg -:40 | -:20 |
| 900 | - other (excluding other melons) | IL 1kg -:90 | -:45 |
| ~~08.10~~ | ~~Fruit (whether or not cooked), preserved by freezing, not containing added sugar:~~ | | |
| ~~ex08.10~~ | ~~- other~~ | ~~IL 7.5% 40%~~ | |
| 08.11 | Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption: | | |
| ex08.11 | - strawberries | IIP.1kg -:90 | to-:30 |
| ex08.11 | - raspberries | IIP.1kg -:90 | to-:30 |
| ex08.11 | - gooseberries and red-, black - or white-currants | IIP.1kg -:90 | to-:30 |
| | - citrus fruit: | | |
| | - - oranges: | | |
| ex08.11 | - - - the customs clearance of which takes place from January 1 to June 30 | IL 30% | 15% |
| | - - - the customs clearance of which takes place from July 1 to December 31 | IL 40% | 20% |
| ex08.11 | - - grapefruit | IL 7.5% | 3.75% |
| ex08.11 | - - lemons | IIp.1kg -:135 | -:0675 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 8 (continued) | | |
| ex08.11 | - - other | IL P.1kg-:90 | to -:30 |
| ex08.11 | - other (than apples) | IL P.1kg-:90 | to 10% |
| 08.12. | Fruit, dired, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05: | | |
| 400 | - apples, pears, apricofts and peaches: | | |
| ex400 | - - apples and pears | IL 13% | to 5% |
| ex400 | - - apricots and peaches | IL 10% | 5% |
| 500 | - plums | IL 6% | to 5% |
| 600 | - mixed fruit | IL 8% | to 5% |
| 900 | - other (than blueberry) | IL p. 1kg -:90 | -:45 |
| 08.13 | Peal of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions: | | |
| 100 | - dried: | | |
| ex100 | - - citrus fruit peels | IL 1kg -:305 | -:1525 |
| ex100 | - - other | IL 1kg -:30 | -:15 |
| 900 | - other: | | |
| ex900 | - - citrus fruit peels in preservative solutions | IL 1kg -:305 | -:1525 |
| ex900 | - - - other | IL 1kg -:20 | -:10 |
| | Chapter 9 | | |
| | Coffee, tea, maté and spices | | |
| 09.01 | Coffee, whtehr or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportions: | | |
| | - coffee not roasted: (Note) | | |
| 101 | - - the proce of which is not more than 2,70 mk per kg cif Helsinki | DR 1kg 2:75 | to 1:25 |
| 109 | - - other | DR 1kg 4:- | to 1:80 |
| 400 | - coffee husks and skins | DR 1kg 1:35 | -:675 |

Note 1 to sub-heading 09.01.101. The price limit of 2,70 mark per kilogramme is to be the minimum. The Government of Finland have the right to modify said limit.

Note 2 to subheadings 09.01.101 and 09.01.109. Blended raw coffee shall pay duty according to the price of the most expensive quality of coffee in the blend.

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | **Chapter 9 (continued)** | | |
| 09.02 | Tea: | | |
| 100 | - put up for retail sale | DR 1kg 1:50 | to 0 |
| 900 | - other | DR 1kg 1:50 | to 0 |
| 09.03 | Maté | DRp.1kg 3:50 | 1:75 |
| 09.04 | Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta": | | |
| 200 | - white pepper, black pepper and pimento: | | |
| ex200 | - - white and black pepper (ground:p.) | DR 1kg -:85 | -:425 |
| ex200 | - - pimento (ground:p.) | DR 1kg 1:65<br>DRp.1kg -:85 | |
| 900 | - other | | |
| 09.05 | Vanilla | DRp.1kg 11:81 | 5:90 |
| 09.06 | Cinnamon and cinnamon-tree flowers (ground:p.) | DR 1kg 1:65 | -:825 |
| 09.07 | Cloves (whole fruit, cloves and stems) | DRp.1kg 1:66 | -:83 |
| 09.08 | Nutmeg, mace and cardamons: | | |
| 100 | - nutmeg and mace | DRp.1kg 5:- | 2:50 |
| 200 | - cardamons (ground:p.) | DR 1kg 7:50 | 3:75 |
| 09.09 | Seeds of anise, badian, fennel coriander, cumin, caraway and juniper: | | |
| ~~100~~ | ~~- cumin and caraway~~ | ~~DR 1kg 1:65~~ | ~~-:825~~ |
| 901 | - anise and badian | DR 1kg -:62 | -:31 |
| 905 | - Fennel and coriander | DR 1kg -:60 | -:30 |
| 909 | - other (than cumin) | DR free | binding |
| 09.10 | Thyme, saffron and bay leaves; other spices | | |
| 100 | - bay leaves | DR 1kg -:60 | -:30 |
| 200 | - saffron | DRp.1kg 22:30 | 11:25 |
| 300 | - ginger (ground:p.) | DR 1kg 1:65 | free |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | **Chapter 9 (continued)** | | |
| 901 | - thyme | DR free | binding |
| 909 | - others: | | |
| ex909 | - - curry (ground:p.) | DR 1kg 4:80 | 2:40 |
| | **Chapter 11** | | |
| | Products of the milling industry; malt and starches; gluten; inulin | | |
| 11.04 | Flours of the fruits falling within any heading in Chapter 8 | IL p. 1kg -:45 | -:225 |
| 11.09 | Gluten and gluten flour, roasted or not | IL 1kg 1:25 | -:625 |
| | **Chapter 12** | | |
| | Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial and medical plants; straw and fodder | | |
| 12.01 | Oil seeds and oleaginous fruit, whole or broken | t free | binding |
| ~~ex12.01~~ | ~~- ground-nuts in shell~~ | ~~IL 1kg -:32~~ t free | ~~-~~ binding |
| ex12.01 | - ground-nuts, shelled | IL 1kg -:32 t free | - binding |
| ex12.01 | - copra | IL 1kg -:45 t free | - binding |
| ex12.01 | - palm nuts and palm kernels | IL 1kg -:45 t free | - binding |
| ex12.01 | - soya beans | IL 1kg -:45 t free | - binding |
| ex12.01 | - linseed | IL 1kg -:45 t free | - binding |
| ex12.01 | - cotton seed | IL 1kg -:45 t free | - binding |
| ex12.01 | - castor oil seeds | IL 1kg -:45 t free | - binding |
| ex12.01 | - colza and rape seeds | IL 1kg -:45 t free | - binding |
| ~~ex12.01~~ | ~~- sunflower seeds~~ | IL 1kg -:45 t free | - binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 12 (continued) | | |
| 12.02 | Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour) | t free | binding |
| 12.03 | Seeds, fruit and spores of a kind used for sowing: | | |
| 001 | - - seeds of white clover | DR 1kg -:30 | -:15 |
| 002 | - - seeds of swedes, rapes and turnips | DR 1kg -:60 | -:30 |
| 009 | - other (than seeds of timothy grass) | DR free | binding |
| 12.05 | Chicory roots, fresh or dried, whole or cut, unroasted: | | |
| 100 | - fresh | IL 1kg -:06 | -:03 |
| 200 | - dried | IL 1kg -:20 | -:10 |
| 12.06 | Hop cones and lupulin | DR free<br>IL -:35 | binding<br>to 0 |
| 12.07 | Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered | DR free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 12 (continued) | | |
| 12.08 | Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading: | | |
| 100 | - locust beans | DR free<br>IL free | binding<br>binding |
| 200 | - apricot, peach and plum stones and kernels | IL 1kg -:60 | -:30 |
| 900 | - other | IL 1kg -:80 | -:40 |
| 12.09 | Cereal straw and husks, unprepared, or chopped but not otherwise prepared | DR free<br>IL free | binding<br>binding |
| 12.10 | Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products: | | |
| 200 | - hay | DR free<br>IL free | binding<br>binding |
| | Chapter 13 | | |
| | Raw vegetable materials of a kind suitable for use in dyeing or in tanning; lacs; gums, resins and other vegetable saps and extracts | | |
| 13.01 | Raw vegetable materials of a kind used primarily in dyeing or in tanning | DR free | binding |
| ~~13.01~~ | ~~- used in dyeing~~ | ~~DR free~~ | ~~binding~~ |
| ~~13.01~~ | ~~- used in tanning~~ | ~~DR free~~ | ~~binding~~ |
| 13.02 | Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams | DR free | binding |
| ~~13.02~~ | ~~- shellac, seed lac, stick lac and other lacs~~ | ~~DR free~~ | ~~binding~~ |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 13 (continued) | | |
| 13.03 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilaged and thickeners, derived from vegetable products | DR free | binding |
| | Chapter 14 | | |
| | Vegetable plaiting and carving materials; vegetable products not elsewhere specified or included | | |
| 14.01 | Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark) | DR free | binding |
| 14.02 | Vegetable materials, whther or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass) | DR free | binding |
| 14.03 | Vegetable materials of a kind used primarily in brushes or in bromms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks | DR free | binding |
| 14.04 | Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom) | DR free | binding |
| 14.05 | Vegetable products not elsewhere specified or included | DR free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|

## SECTION III

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

### Chapter 15

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

| | | | |
|---|---|---|---|
| 15.01 | Lard and other rendered pig fat; rendered poultry fat | ~~DR free~~<br>~~IL 1.552~~<br>IL t free | binding |
| 15.02 | Unrendered fats of bovine cattle, sheep or goats; tallow (including "premier jus") produced from those fats: | | |
| 001 | - unrendered fats | DR free<br>IL free | binding<br>binding |
| 009 | - other | DR 6%<br>IL t free | t 3%<br>binding |
| ~~009~~ | ~~"premier jus"~~ | ~~DR 6%~~<br>~~IL 1.052~~<br>t free | ~~t 3%~~<br>-<br>binding |
| ~~009~~ | ~~other~~ | ~~DR 6%~~ | ~~t 3%~~ |
| 15.03 | Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way: | | |
| 001 | - oleo-oil and lard oil | DR free<br>~~IL 1.552~~<br>IL t free | binding<br>-<br>binding |
| | - other: | | |
| 005 | - - unfit as such for human consumption | DR 10%<br>IL free | t 5%<br>binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 15 (continued) | | |
| 009 | - - other | IL t free | binding |
| 15.04 | Fats and oils, of fish and marine mammals, whether or not refined: | | |
| 400 | - whale oil, spermaceti oil, seal oil and herring oil, crude | DR 10%<br>IL free | 5%<br>binding |
| 600 | - train oil and other oil with a high content of vitamins; train oil for medicinal as well as for veterinary purposes: | | |
| ex600 | - - fish liver oil | DR free | binding |
| ex600 | - - other | DR 1kg -:35 | -:175 |
| | - other: | | |
| 901 | - - crude | DR 10%<br>IL free | 5%<br>binding |
| 909 | - - refined | IL t free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 15 (continued) | | |
| 15.05 | Wool crease and fatty substances derived therefrom (including lanolin) | DR 1kg -:10 | 0 |
| 15.06 | Other animal oils and fats (including neat's-foot oil and fats from bones or waste): | | |
| 009 | - other (than those unfit as such for human consumption) | IL t free | binding |
| ~~ex009~~ | ~~- - bone fat~~ | ~~DR 16%~~<br>~~IL 1kg 1:242~~<br>~~t free~~ | ~~-~~<br>~~binding~~ |
| ex009 | - - other | DR 16%<br>IL 1:242<br>t free | -<br>-<br>binding |
| 15.07 | Fixed vegetable oils, fluid or solid, crude, refined or purified: | | |
| 006 | - castor oil, tungoil, oiticica oil | DR 1kg -:10 | 0 |
| | - linseed oil unfit as such for human consumption: | | |
| 010 | - - unbleached | DR 1kg -:10 | -:05 |
| 015 | - - bleached | DR 1kg -:12 | -:06 |
| | - other: | | |
| 490 | - - unfit as such for human consumption | DR 10%<br>IL free | t 5%<br>binding |
| ~~ex490~~ | ~~- - - soya-bean oil~~ | ~~DR 10%~~<br>~~IL free~~ | ~~t 5%~~<br>~~binding~~ |
| ex490 | - - - cottonseed oil | DR 10%<br>IL free | t 5%<br>binding |
| ex 490 | - - - ground-nut oil | DR 10%<br>IL free | t 5%<br>binding |
| ex490 | - - - palm oil | DR 10%<br>IL free | t 5%<br>binding |
| ~~ex490~~ | ~~- - - coconut oil~~ | ~~DR 10%~~<br>~~IL free~~ | ~~t 5%~~<br>~~binding~~ |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 15 (continued) | | |
| ex490 | - - - sunflower seed oil | DR 10% | t 5% |
| ex490 | - - - other | DR 10% | t 5% |
| 990 | - - other: | | |
| ex990 | - - - olive oil, crude | DR 10%<br>IL t free | t 5%<br>binding |
| ex990 | - - - other | IL t free | binding |
| 15.08 | Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified: | | |
| 001 | - blown | IL free | binding |
| | - other: | | |
| 002 | - - linseed oil, boiled | DR 1kg -:165 | -:0825 |
| 009 | - - other: | | |
| ex009 | - - - dehydrated vegetable oils | DR 1kg -:12 to | 0 |
| ex009 | - - - other animal oils | DR 1kg -:165<br>t -:10 | -:0825<br>t -:05 |
| ex009 | - - - other | DR 1kg -:165 to<br>t -:10 to | 0<br>0 |
| 15.09 | Degras | DR 1kg -:10 to | 0 |
| 15.10 | Fatty acids; acid oils from refining; fatty alcohols: | | |
| | - fatty acids, acid oils from refining: | | |

| Tariff Item Number | Description of Product | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 15 (continued) | | |
| 001 | - - olein and stearin | DR 1kg -:10 | to 0 |
| ~~-----~~ | ~~- stearin~~ | ~~DR 1kg -:10~~ | ~~to 0~~ |
| 006 | - fatty alcohols | DR free | binding |
| 15.11 | Glycerol and glycerol lyes: | | |
| | - glycerol: | | |
| ex15.11 | - - crude | DR 1kg -:16 | -:08 |
| ex15.11 | - - refined | DR 1kg -:24 | -:12 |
| ex15.11 | - glycerol lyes | DR -:08 | -:04 |
| 15.14 | Spermaceti, crude, pressed or refined, whether or not coloured | DR 1kg -:31 | to 0 |
| 15.15 | Beeswax and other insect waxes, whether or not coloured: | | |
| ex15.15 | - beeswax | DR 1kg -:12 | to 0 |
| ex15.15 | - other | DR 1kg -:15 | to 0 |
| 15.16 | Vegetable waxes, whether or not coloured | DR 1kg -:08 | to 0 |
| ~~ex15.16~~ | ~~- carnauba wax~~ | ~~DR 1kg -:01~~ | ~~to 0~~ |
| ~~and ex~~ | ~~- other~~ | ~~DR 1kg -:01~~ | ~~to 0~~ |
| 15.17 | Residues resulting from the treatment of fatty substances or animal or vegetable waxes | DR free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | SECTION IV | | |
| | PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO | | |
| | Chapter 16 | | |
| | Preparations of meat, of fish, of crustaceans or molluscs | | |
| 16.04 | Prepared or preserved fish, including caviar and caviar substitutes: | | |
| | - fish | | |
| 001 | - - in hermetically sealed containers: | | |
| ex001 | - - - preserved sardines | DR 30% | 15% |
| ex001 | - - - preserved anchovies | DR 30% | 15% |
| ex001 | - - - herring | DR 30% | 15% |
| ex001 | - - - salmon | DR 30% | 15% |
| ex001 | - - - mackerel | DR 15% | 7.5% |
| ex001 | - - - tunny fish | DR 15% | 7.5% |
| ex001 | - - - other fish | DR 30% | 15% |
| | - - in other packings: | | |
| ~~ex002~~ | ~~prepared anchovies~~ | ~~DRP.1kg -:81~~ | ~~-:105~~ |
| 003 | - - - herring, not further prepared than beheaded, for use as raw material for the preparations of fish products, on the conditions prescribed by the Council of Ministers | t free | binding |
| 004 | - - - other | DR P. -:21 | -:105 |
| ~~ex002~~ | ~~other herring~~ | ~~DRP.1kg -:21~~ | ~~-:105~~ |
| ~~ex002~~ | ~~other fish~~ | ~~DRP. 1kg -:21~~ | ~~-:105~~ |
| | - fish roes: | | |
| 005 | - - genuine caviar: | | |
| ex005 | - - - in hermetically sealed containers | DRP.1kg 40:- | 20:- |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 16 (continued) | | |
| ex005 | - - - in other packings | DR p.1kg 40:- | 20:- |
| 006 | - - other fish roes: | | |
| ex006 | - - - in hermetically sealed containers | DR p.1kg 20:- | 10:- |
| ex006 | - - - in other packings | DR p.1kg 20:- | 10:- |
| | - other fish products: | | |
| 008 | - - in hermetically sealed containers: | | |
| ex008 | - - - of mackerel or tunny fish | DR 15% | 7.5% |
| ex008 | - - - of other fish | DR 30% | 15% |
| 009 | - - in other packings | DR =:21 | =:105 |
| 16.05 | Crustaceans and molluscs, prepared or preserved | DR 30% | 15% |
| | - in hermetically sealed containers: | | |
| ex16.05 | - - shrimps | DR 30% | 15% |
| ex16.05 | - - crabs | DR 30% | 15% |
| ex16.05 | - - other | DR 30% | 15% |
| ex16.05 | - in other packings | DR 30% | 15% |
| | Chapter 17 | | |
| | Sugar and sugar confectionery | | |
| 17.04 | Sugar confectionery, not containing cocoa: | | |
| ex17.04 | - fondants, pastes, creams and similar intermediate products, in bulk, excluding those with an added sweetening matter content of 80 per cent or more by weight | DR p. 1kg 2.56 | 1.28 |

| Tariff Item Number | Description of products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | ~~Chapter 17 (continued)~~ | ~~1kg~~ | |
| 901 | - liquorice confectionery | DRp./~~-~~:69 | ~~-~~:345 |
| 909 | - other sugar confectionery: | | |
| ex909 | - - fruit jelly and fwurt pastes, put up in the form of sugar confectionery | DRp.1kg 2:56 | 1:28 |
| ex909 | - - products subject to excise | ~~DRp. 1kg 2:56~~ | ~~1:28~~ |
| | Chapter 18 | | |
| | Cocoa and cocoa preparations | | |
| 18.01 | Cocoa beans, whole or broken, raw or roasted: | | |
| 001 | - raw, even if broken | DR 1kg -:90 | to 0 |
| 009 | - other | DRp.1kg 2:05 | to 0 |
| 18.02 | Cocoa shells, husks, skins, and waste | DR free | binding |
| 18.03 | Cocoa paste (in bulk or in block), whether or not defatted | DRp.1kg -:90<br>IIp.1kg 1:02 | to 0<br>to 0 |
| 18.04 | Cocoa butter (fat or oil) | DRp.1kg -:22 | to 0 |
| 18.05 | Cocoa powder, unsweetened | DRp.1kg 1:30 | to 0 |
| 18.06 | Chocolate and other food preparations containing cocoa: | DR p.1kg 1:15 | -:575 |
| ~~ex18.06~~ | ~~- cocoa powder, sweetened~~ | ~~DRp.1kg 1:15~~ | ~~-:575~~ |
| ex18.06 | - chocolate, in blocks | DRp.1kg 1:15 | -:575 |
| ~~ex18.06~~ | ~~- chocolate slabs, and confectionery made from or coated with chocolate~~ | ~~DRp.1kg 1:15~~ | ~~-:575~~ |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | ~~Chapter 18 (continued)~~ | | |
| ~~ex18.06~~ | ~~- ice cream~~ | ~~Dkp.1kg 1:15~~ | ~~=:575~~ |
| ex18.06 | - ice cream powder and table cream powder | DRp.1kg 1:15 | =:575 |
| ~~ex18.06~~ | ~~- other food preparations~~ | ~~DRp.1kg 1:15~~ | ~~=:575~~ |
| | Chapter 19 | | |
| | Preparations of cereals, flour or starch; pastrycooks' products | | |
| 19.01 | Malt extract | DRp.1kg =:52 | =:26 |
| 19.05 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products) | DRp.1kg =:75 | =:375 |
| 19.06 | Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | DRp.1kg 1:= | =:50 |
| 19.07 | Bread, ships' biscuits and other ordinary baker ' wares, ~~whether or not containing cocoa in any proportions~~ not containing sugar, honey, eggs, fats, cheese or fruit: | | |
| 200 | - ships' biscuits, crumbs and rusks | DRp.1kg =:50 | =:15 |
| 19.08 | Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion: | | |
| 100 | - biscuits and wafers | DRp 1kg 1:85 | =:925 |
| 201 | - rusk | DRp 1kg 1:95 | =:975 |
| 203 | - cakes and "danish pastry" | DRp.1kg 1:95 | =:975 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 20 (continued) | | |
| | - - in hermetically sealed containers: | | |
| ex230 | - - - tomato pulp or paste, with a dry weight content of not less than 25 per cent tomato, wholly of tomato and water, with or without salt or other preserving, seasoning or flavouring ingredients | DR p. 1kg -:62 | -:31 |
| ex230 | - - - other | IL p. 1kg -:62 | -:31 |
| | - - in other packings: | | |
| ex230 | - - - tomato purée | IL p. 1kg -:62 | -:31 |
| 240 | - asparagus | IL 30% | 15% |
| 291 | - olives | IL p. 1kg -:415 | -:2075 |
| 292 | - capers | IL p. 1kg 2:78 | 1:39 |
| 20.04 | Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised) | IL p. 1kg 2:- | 1:- |
| 20.06 | Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit: | | |
| 001 | - roasted ground-nuts | IL p. 1kg -:32 | -:16 |
| 009 | - other: | | |
| ex009 | - - apple purée, without sugar | IL 15% | 7.5% |
| ex009 | - - other (than those of pineapples, citrus fruit, pears, apricots, peaches and mixed fruits) | IL p. 1kg 1:25 to | -:30 |
| 20.07 | Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit: | | |
| | - vegetable juice: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 20 (continued) | | |
| 401 | - - tomato juice | IL 30% | 15% |
| 409 | - - other | IL p. 1kg -:415 | -:207½ |
| | Chapter 21 | | |
| | Miscellaneous edible preparations | | |
| 21.01 | Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof | DR p. 1kg -:69 | -:345 |
| | Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates: | | |
| ~~900~~ | ~~- other (than those mentioned in sub-heading 100)~~ | ~~DR p. 1kg 12:-~~ | ~~6:-~~ |
| 21.02 | - other | DR p. 1kg 12:- | 6:- |
| 21.03 | Mustard flour and prepared mustard: | | |
| 100 | - mustard flour | DR p. 1kg 1:04 | -:52 |
| 200 | - prepared mustard | DR p. 1kg 1:04 | -:52 |
| 21.04 | Sauces; mixed condiments and mixed seasonings: | | |
| 001 | - preparations of tomatoes | DR p. 1kg -:90 | -:45 |
| 009 | - other | DR p. 1kg 1:66 | -:83 |
| 21.05 | Soups and broths, in liquid, solid or powder form | DR p. 1kg 1:66 | -:83 |
| | ~~- - containing meat:~~ | | |
| ~~ex21.05~~ | ~~- - containing meat or meat extract~~ | ~~DR p. 1kg 1:66~~ | ~~-:83~~ |
| ~~ex21.05~~ | ~~- - containing fish, crustaceans or molluscs~~ | ~~DR p. 1kg 1:66~~ | ~~-:83~~ |
| ~~ex21.05~~ | ~~- - other~~ | ~~DR p. 1kg 1:66~~ | ~~-:83~~ |
| ex21.02 | - extracts, essences or concentrates, of coffee; preparations with a basis of those extracts, essences or concentrates | DR p. 1kg 7:- | 3:50 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 21 (continued) | | |
| | - in other packings: | | |
| ex21.05 | - - containing meat or meat extract | DRp.1kg 1:66 | -:83 |
| ex 21.05 | - - containing fish, crustaceans or molluscs | DRp.1kg 1:66 | -:83 |
| ex21.05 | - - other | DRp.1kg 1:66 | -:83 |
| 21.06 | Natural yeasts (active or inactive); prepared baking powders: | | |
| | - yeasts: | | |
| 100 | - - active yeast : | | |
| ex100 | - - - pressed yeast | DRp.1kg -:205 | -:1025 |
| ex100 | - - - dry yeast | DRp.1kg -:485 | -:2425 |
| ex100 | - - - other | DRp.1kg -:205 | -:1025 |
| 200 | - - inactive yeast | DR 1kg -:03 | -:015 |
| 300 | - prepared baking powders | DRp.1kg -:40 | -:20 |
| 21.07 | Food preparations not elsewhere specified or included | | |
| | - non-alcoholic preparations for making beverages: | | |
| 011 | - - preparations used by the industry for the manufacture of products subject to excise tax on refreshing drinks | DR t 15% | t to 0 |
| 019 | - - other | DR 40% | 20% |
| | - ice cream : | | |
| 029 | - - other (not containing fat) | DRp.1kg 4:17 | 2:085 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | **Chapter 21 (continued)** | | |
| | - ice cream powders and table cream powders: | | |
| 031 | - - containing, as basis constituents, at least 20 per cent by weight, of fats, milk or eggs | DR p.1kg 1:15 | -:575 |
| 039 | - - other | DR p.1kg 4:17 | 2:085 |
| | - fat emulsions and similar products used for the manufacture of bakers' wares: | | |
| 058 | - - containing less than 10 per cent by weight of fats | DR p. 1kg 4:17 | 2:085 |
| ~~054~~ | ~~- - - used as raw materials in the baking industry~~ | ~~DR p.1kg 4:17~~ | ~~2:085~~ |
| ~~059~~ | ~~- - - other~~ | ~~DR p.1kg 4:17~~ | ~~2:085~~ |
| 070 | - tahine, for use as raw material in the confectionery (industry) | DR p.1kg 4:17 | t to 0 |
| 088 | - other: | | |
| | - - products for use as raw materials in the foodstuffs industry: | | |
| ex088 | - - - containing, as basis constituents, at least 20 per cent by weight, of fats, milk or eggs | DR p.1kg 2:50 | 1:25 |
| ex088 | - - - other | DR p.1kg 4:17 | 2:085 |
| ex088 | - - other | DR p.1kg 4:17 | 2:085 |
| | **Chapter 22** | | |
| | Beverages, spirits and vinegar | | |
| 22.01 | Waters, including spa waters and aerated waters; ice and snow: | | |
| 100 | - spa waters and aerated waters | DR p.1kg -:40 | -:20 |
| 200 | - other waters; ice and snow | DR free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | | Concession Rate of Duty |
|---|---|---|---|---|
| | Chapter 22 (continued) | | | |
| 22.02 | Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07 | DR p. 1kg | -:40 | -:20 |
| 22.05 | Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol: | | | |
| 100 | - sparkling wines: | | | |
| ex100 | - - followed by a special certificate (Note) | 1 litre | 1:80 | 1:60 |
| ex100 | - - other | 1 litre | 2:20 | 2:- |
| | - other: | | | |
| | - - with an alcoholic content not exceeding 14 per cent by volume: | | | |
| | - - - in containers of not more than 10 litres: | | | |
| 211 | - - - - effervescent wines: | | | |
| ex211 | - - - - - followed by a special certificate, in containers of not more than 2 litres (Note) | 1 litre | 1:80 | 1:60 |
| ex211 | - - - - - other | 1 litre | 2:20 | 2:- |
| 219 | - - - - other: | | | |
| ex219 | - - - - - in containers of more than 2 litres | P. 1kg | -:80 | -:72 |
| | - - - - - in containers of not more than 2 litres: | | | |
| ex219 | - - - - - - followed by a special certificate (Note) | 1 litre | 1:59 | 1:431 |
| 290 | - - - in other containers | P. 1kg | -:80 | -:72 |
| | - - with an alcoholic content exceeding 14 per cent by volume: | | | |
| 310 | - - - in containers not more than 10 litres | 1 litre | 2:50 | 2:25 |
| 390 | - - - in other containers | P. 1kg | 1:25 | 1:125 |

Note to sub-headings 22.05. ex100, 22.05. ex211 and 22.05.ex219.
Under these sub-headings are classified the effervescent and sparkling wines and the light wines which are imported from the country of origin, where they have the benefit of a controlled appellation of origin, and which are followed by a certificate of origin, approved by the Finnish authorities.

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 22 (continued) | | |
| 22.06 | Vermouths, and other wines of fresh grapes flavoured with aromatic extracts: | | |
| 100 | - in containers of not more than 10 litres: | | |
| | - - with an alcoholic content not exceeding 14 per cent by volume: | | |
| ex100 | - - - in containers of more than 2 litres | P. 1kg -:60 | -:70 |
| ex100 | - - other | 1 litre 2:- | 1:00 |
| 900 | - in other containers: | | |
| ex900 | - - with an alcoholic content not exceeding 14 per cent by volume: | P. 1kg -:80 | -:70 |
| ex900 | - - with an alcoholic content exceeding 14 per cent by volume | P. 1kg 1:25 | 1:20 |
| 22.08 | Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength | DR P. 1kg 2:10 | 1:05 |
| 22.09 | Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as " concentrated extracts") for the manufacture of beverages: | | |
| | - genever and gin: | | |
| 590 | - - in other containers (of more than 10 litres) | | |
| ex590 | - - - genever | DR P. 1kg 3:- | 1:50 |
| | Chapter 23 | | |
| | Residues and waste from the food industries; prepared animal fodder | | |
| 23.05 | Wine lees, argol | DR 1kg -:05 | -:015 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 23 (continued) | | |
| 23.07 | Sweetened forages; other preparations of a kind used in animal feeding: | | |
| 900 | - other (than dog biscuits and forage sweetened with molasses) | DR 1kg -:03 | -:015 |
| | Chapter 24 | | |
| | Tobacco | | |
| 24.01 | Unmanufactured tobacco; tobacco refuse: | | |
| | - unmanufactured tobacco: | | |
| 101 | - - leaf tobacco: | DR 1kg -:45 | -:225 |
| 109 | - - tobacco midribs | DR 1kg -:18 | -:09 |
| 200 | - tobacco refuse | DR free | binding |
| 24.02 | Manufactured tobacco; tobacco extracts and essences: | | |
| 200 | - cigars, cheroots and cigarettes | DR p. 1kg 37:50 | 18:75 |
| | - other manufactured tobacco; tobacco extracts and essences: | | |
| 601 | - - tobacco refuse agglomerated into leaf form; tobacco dust | DR 1kg -:45 | -:225 |
| 609 | - - other | DR p. 1kg 29:- | 14:50 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | **SECTION V** | | |
| | **MINERAL PRODUCTS** | | |
| | **Chapter 25** | | |
| | **Salt; sulphur; earths and stone; plastering materials, lime and cement** | | |
| 25.01 | Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water: | | |
| | - salt, refined: | | |
| 101 | - - in packages for retail sale | free | binding |
| 109 | - - other | free | binding |
| 900 | - other | free | binding |
| 25.02 | Unroasted iron pyrites | free | binding |
| 25.03 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur | free | binding |
| 25.04 | Natural graphite | free | binding |
| 25.05 | Natural sands of all kinds, whether or not coloured, other than metalbearing sands falling within heading No. 26.01: | free | binding |
| [illegible] | [illegible] | free | binding |
| [illegible] | [illegible] | free | binding |
| 25.06 | Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing: | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 25 (continued) | | |
| ~~ex25.06~~ | ~~- unground~~ | ~~free~~ | ~~binding~~ |
| ~~ex25.06~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 25.07 | Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths | free | binding |
| ~~ex25.07~~ | ~~- kaolin~~ | ~~free~~ | ~~binding~~ |
| ex25.07 | - other refractory earths | free | binding |
| ex25.07 | - de-colourising earths other than bentonite | free | binding |
| ~~ex25.07~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 25.08 | Chalk: | | |
| ex25.08 | - unworked | free | binding |
| ex25.08 | - ground or washed | 7% | 3.5% |
| 25.09 | Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides | free | binding |
| 25.10 | Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk | free | binding |
| 25.11 | Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide | free | binding |
| 25.12 | Infusorial earths, siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less: | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 25 (continued) | | |
| ~~ex25.12~~ | ~~kieselguhr~~ | ~~free~~ | ~~binding~~ |
| ~~ex25.12~~ | ~~other~~ | ~~free~~ | ~~binding~~ |
| 25.13 | Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated: | free | binding |
| ~~ex25.13~~ | ~~emery~~ | ~~free~~ | ~~binding~~ |
| ~~ex25.13~~ | ~~other~~ | ~~free~~ | ~~binding~~ |
| 25.14 | Slate, including slate not further worked than roughly split, roughly squared or squared by sawing | free | binding |
| 25.15 | Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing | free | binding |
| ~~ex25.15~~ | ~~marble~~ | ~~free~~ | ~~binding~~ |
| ~~ex25.15~~ | ~~other~~ | ~~free~~ | ~~binding~~ |
| 25.16 | Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing | free | binding |
| ~~ex25.16~~ | ~~granite and porphyry~~ | ~~free~~ | ~~binding~~ |
| ~~ex25.16~~ | ~~other~~ | ~~free~~ | ~~binding~~ |
| 25.17 | Pebbles and crushed or broken stone (whether or not heat-treated), gravel macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16: | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 25 (continued) | | |
| ~~ex25.17~~ | ~~- flint~~ | ~~free~~ | ~~binding~~ |
| ex25.17 | - granules, chippings and powder of stones falling within heading No. 25.15 | free | binding |
| ~~ex25.17~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 25.18 | Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite): | | |
| | - powder: | | |
| 001 | - - in grains of 0.1 mm. or more | free | binding |
| 003 | - - other | 20% | 10% |
| 005 | - dolomite, whether or not calcined; agglomerated dolomite (including tarred dolomite) | 20% | 10% |
| 009 | - other | | |
| 25.19 | Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide | free | binding |
| 25.20 | Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry | free | binding |
| ~~ex25.20~~ | ~~- gypsum and anhydrite~~ | ~~free~~ | ~~binding~~ |
| ~~ex25.20~~ | ~~- plasters~~ | ~~free~~ | ~~binding~~ |
| 25.21 | Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|

Chapter 25 (continued)

~~ex25.21 ground ... free ... binding~~

~~free ... binding~~

25.22 Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide: free binding

~~ex25.22 quicklime ... free ... binding~~

~~free ... binding~~

25.23 Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker:

| | | | |
|---|---|---|---|
| 001 | - ordinary building cement | 20% min.duty P. 1 kg -:02 | 10% min.duty P. 1k -:01 |
| 002 | - ciment fondu (aluminous cement) | 15% min.duty P. 1 kg -:03 | 7.5% min.duty P. 1k -:015 |
| 003 | - other | 15% min.duty P. 1 kg -:02 | 7.5% min.duty P. 1k -:01 |

25.24 Asbestos free binding

25.25 Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet: free binding

25.26 Mica, including splittings; mica waste free binding

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | **Chapter 25 (continued)** | | |
| 25.27 | Natural steatite, including natural steatite not further worked than roughly split, rougaly squared by sawing; talc: or squared | | |
| 100 | - unground | free | binding |
| 900 | - other | free | binding |
| 25.28 | Natural cryolite and natural chiolite | free | binding |
| 25.29 | Natural arsenic sulphides | free | binding |
| 25.30 | Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of $H_3BO_3$ calculated on the dry weight | free | binding |
| 25.31 | Felspar, leucite, nepheline and nepheline syenite; fluorspar | free | binding |
| ~~ex25.31~~ | ~~- fluorspar~~ | ~~free~~ | ~~binding~~ |
| ~~ex25.31~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 25.32 | Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | **Chapter 26** | | |
| | **Metallic ores, slag and ash** | | |
| 26.01 | Metallic ores and concentrates and roasted iron pyrites | free | binding |
| 26.02 | Slag, dross, scalings and similar waste from the manufacture of iron or steel | free | binding |
| 26.03 | Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds | free | binding |
| 26.04 | Other slag and ash, including kelp | free | binding |
| | **Chapter 27** | | |
| | **Mineral fuels, mineral oils and products of their distillation; bitominous substances; mineral waxes** | | |
| 27.01 | Coal; briquettes, ovoids and similar solid fuels manufactured from coal | free | binding |
| 27.02 | Lignite, whether or not agglomerated | free | binding |
| 27.03 | Peat (including peat litter), whether or not agglomerated | free | binding |
| 27.04 | Coke and semi-coke of coal, of lignite or of peat: | | |

| Tariff Item Number | Description of products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 27 (continued) | | |
| 27.05 | Retort carbon | free | binding |
| 27.05.500 | Coal gas, water gas, producer gas and similar gases not falling within heading No. 27.11 | free | binding |
| 27.06 | Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products | free | binding |
| 27.07 | Oils and other products of the distillation of high temperature coal tar; other oils and products as defined in Note 2 to this Chapter | free | binding |
| ~~ex27.07~~ | ~~- benzene, crude~~ | ~~free~~ | ~~binding~~ |
| ex27.07 | - phenol and cresol, crude | free | binding |
| ex27.07 | - creosote oil | free | binding |
| ex27.07 | - anthracene, crude | free | binding |
| ex27.07 | - naphthalene (naphthalin), crude | free | binding |
| ~~ex27.07~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 27.08 | Pitch and pitch coke, obtained from coal tar or from other mineral tars | free | binding |
| ~~ex27.08~~ | ~~- pitch~~ | ~~free~~ | ~~binding~~ |
| ~~ex27.08~~ | ~~- coke~~ | ~~free~~ | ~~binding~~ |
| 27.09 | Petroleum oils and oils obtained from bituminous minerals, crude | free | binding |
| 27.10 | Petroleum oil and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations: | | |

| Tariff Item Number | Description of products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 27 (continued) | | |
| 27.05 | Retort carbon | free | binding |
| 27.05.500 | Coal gas, water gas, producer gas and similar gases not falling within heading No. 27.11 | free | binding |
| 27.06 | Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products | free | binding |
| 27.07 | Oils and other products of the distillation of high temperature coal tar; other oils and products as defined in Note 2 to this Chapter | free | binding |
| ~~ex27.07~~ | ~~- benzene, crude~~ | ~~free~~ | ~~binding~~ |
| ex27.07 | - phenol and cresol, crude | free | binding |
| ex27.07 | - creosote oil | free | binding |
| ex27.07 | - anthracene oil | free | binding |
| ex27.07 | - naphthalene (naphthalin), crude | free | binding |
| ~~ex27.07~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 27.08 | Pitch and pitch coke, obtained from coal tar or from other mineral tars | free | binding |
| ~~ex27.08~~ | ~~- pitch~~ | ~~free~~ | ~~binding~~ |
| ~~ex27.08~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 27.09 | Petroleum oils and oils obtained from bituminous minerals, crude | free | binding |
| 27.10 | Petroleum oil and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 27 (continued) | | |
| 100 | - crude oil, topped | free | binding |
| | - petroleum spirit: | | |
| 209 | - - other (than motor spirit for internal combustion piston engines) litre at +15°C | -:20 | -:10 |
| 300 | - white spirit litre at +15°C | -:04 | -:02 |
| 400 | - Power and lighting kerosene | free | binding |
| 500 | - gas-oil and other combustible oils | free | binding |
| 800 | - other, including lubricating oils and lubricating greases | 10% | 5% |
| 27.11 | Petroleum gases and other gaseous hydrocarbons | free | binding |
| 27.12 | Petroleum jelly | 8% | 4% |
| 27.13 | Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes whether or not coloured | free | binding |
| 27.14 | Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals | free | binding |
| 27.15 | Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands | free | binding |
| 27.16 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cutbacks) | free | binding |
| 27.17 | Electric current | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|

## SECTION VI

## PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

### Chapter 28

### Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes

**I. Chemical elements**

| | | | |
|---|---|---|---|
| 28.01 | Halogens (fluorine, chlorine, bromine and iodine) | free | binding |
| ~~ex28.01~~ | ~~- fluorine~~ | ~~free~~ | ~~binding~~ |
| ex28.01 | - chlorine | free | binding |
| ex28.01 | - bromine | free | binding |
| ~~ex28.01~~ | ~~- iodine~~ | ~~free~~ | ~~binding~~ |
| 28.02 | Sulphur, sublimed or precipitated; colloidal sulphur | free | binding |
| 28.03 | Carbon, including carbon black, anthracene black, acetylene black and lamp black | free | binding |
| 28.04 | Hydrogen, rare gases and other non-metals | free | binding |
| ~~ex28.04~~ | ~~- hydrogen~~ | ~~free~~ | ~~binding~~ |
| ex28.04 | - rare gases: | free | binding |
| ex28.04 | - - neon | free | binding |
| ex28.04 | - - argon | free | binding |
| ex28.04 | - - other | free | binding |
| ~~ex28.04~~ | ~~oxygen~~ | ~~free~~ | ~~binding~~ |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 28 (continued) | | |
| 28.05 | Alkali, alkaline-earth and rare earth metals; yttrium and scandium; mercury | free | binding |
| | II. Inorganic acids and oxygen compounds of non-metals | | |
| 28.06 | Hydrochloric acid and chloro-sulphonic acid | free | binding |
| 28.07 | Sulphur dioxide | free | binding |
| 28.08 | Sulphuric acid; oleum | 10% | 5% |
| 28.09 | Nitric acid; sulphonitric acids | free | binding |
| 28.10 | Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-) | free | binding |
| 28.11 | Arsenic trioxide, arsenic pentoxide and acids of arsenic | | |
| 28.12 | Boric oxide and boric acid | | |
| 28.13 | Other inorganic acids and oxygen compounds of non-metals (excluding water: | | |
| 500 | - sulphur trioxide (sulphuric anhydride); carbon dioxide | free | binding |
| 900 | - other | free | binding |
| | III. Halogen and sulphur compounds of non-metals | | |
| 28.14 | Halides, oxyhalides and other halogen compounds of non-metals | free | binding |
| 28.15 | Sulphides of non-metals; phosphorus trisulphide: | | |
| 200 | - selenium sulphide | 10% | 5% |
| 900 | - other | free | binding |
| | IV. Inorganic bases and metallic oxides, hydroxides and peroxides | | |
| 28.16 | Ammonia, anhydrous or in aqueous solution | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 28 (continued) | | |
| 28.17 | Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); perioxides of sodium or potassium: | | |
| 300 | - sodium hydroxide (caustic soda); sodium peroxide: | | |
| | - - sodium hydroxide (caustic soda): | | |
| ex300 | - - - in solid form | 12½ | 6½ |
| ex300 | - - - in aqueous solution | 12½ | 6½ |
| ex300 | - - sodium peroxide | 12½ | 6½ |
| 900 | - other: | | |
| | - - potassium hydroxide: | | |
| ex900 | - - - in solid form | free | binding |
| ex900 | - - - in aqueous solution | free | binding |
| ex900 | - - potassium peroxide | free | binding |
| 28.18 | Oxides, hydroxides and peroxides, of strontium, barium or ~~potassium~~ magnesium | free | binding |
| 28.19 | Zinc oxide and zinc peroxide: | | |
| 100 | - zinc oxide | 20% | 10% |
| 200 | - zinc peroxide | free | binding |
| 28.20 | Aluminium oxide and hydroxide; artificial corundum | free | binding |
| ~~ex28.20~~ | ~~- aluminium oxide~~ | ~~free~~ | ~~binding~~ |
| ex28.20 | - aluminium hydroxide | free | binding |
| ~~ex28.20~~ | ~~- artificial corundum~~ | ~~free~~ | ~~binding~~ |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 28 (continued) | | |
| 28.21 | Chromium oxides and hydroxides: | free | binding |
| ~~ex28.21~~ | ~~- chromium trioxide (chromic anhydride)~~ | ~~free~~ | binding |
| ~~ex28.21~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 28.22 | Manganese oxides: | free | binding |
| ~~ex28.22~~ | ~~- manganese dioxide (manganeous anhydride)~~ | ~~free~~ | binding |
| ~~ex28.22~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 28.23 | Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as $Fe_2O_3$ | free | binding |
| 28.24 | Cobalt oxides and hydroxides | free | binding |
| 28.25 | Titanium oxides | 5% | 2.5% |
| 28.26 | Tin oxides (stannous oxide and stannic oxide) | free | binding |
| 28.27 | Lead oxides; red lead and orange lead: | 10% | 5% |
| ~~ex28.27~~ | ~~- red lead and orange lead~~ | ~~10%~~ | ~~5%~~ |
| ~~ex28.27~~ | ~~- other~~ | ~~10%~~ | ~~5%~~ |
| 28.28 | Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides: | free | binding |
| | ~~- copper compounds~~ | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 28 (continued) | | |
| | V. Metallic salts and peroxy-salts, of inorganic acids | | |
| 28.29 | Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts | free | binding |
| 28.30 | Chlorides and oxychlorides | free | binding |
| 28.31 | Chlorites and hypochlorites | free | binding |
| 28.32 | Chlorates and perchlorates | free | binding |
| 28.33 | Bromides, oxybromides, bromates and perbromates and hypobromites | free | binding |
| 28.34 | Iodides, oxyiodides, iodates and periodates | free | binding |
| 28.35 | Sulphides; polysulphides | free | binding |
| 28.36 | Dithionites, including those stablished with organic substances; sulphoxylates | free | binding |
| 28.37 | Sulphites and thiosulphates | free | binding |
| 28.38 | Sulphates (including alums) and persulphates | free | binding |
| 28.39 | Nitrites and nitrates | free | binding |
| 28.40 | Phophites, hypophosphites and phosphates: | | |
| 220 | - trisodium orthophosphate and disodium hydrogen orthophosphate | 15% | 7,5% |
| 900 | - other | free | binding |
| 28.41 | Arsenites and arsenates | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 28 (continued) | | |
| 28.42 | Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate: | | |
| 800 | - lead carbonate | 15% | 7.5% |
| 900 | - other | | |
| ~~ex 900~~ | ~~- - ammonium carbonate, whether or not containing ammonium carbamate~~ | ~~free~~ | ~~binding~~ |
| ex 900 | - - sodium carbonate, calcined | free | binding |
| ex 900 | - - sodium carbonate, other | free | binding |
| ex 900 | - - sodium bicarbonate | free | binding |
| ~~ex 900~~ | ~~- - potassium carbonate~~ | ~~free~~ | ~~binding~~ |
| ex 900 | - - calcium carbonate | 4% | 2% |
| ~~ex 900~~ | ~~- - barium carbonate~~ | ~~free~~ | ~~binding~~ |
| ~~ex 900~~ | ~~- - magnesium carbonate~~ | ~~free~~ | ~~binding~~ |
| ex 900 | - - other | free | binding |
| 28.43 | Cyanides and complex cyanides: | free | binding |
| ~~ex28.43~~ | ~~- sodium and potassium cyanides~~ | ~~free~~ | ~~binding~~ |
| ex28.43 | - sodium and potassium ferro- and ferrisyanides | free | binding |
| ~~ex28.43~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 28.44 | Fulminates, cyanates and thiocyanates | free | binding |
| 28.45 | Silicates; commercial sodium and potassium silicates: | | |
| | - sodium and potassium silictaes: | | |
| 100 | - - sodium metasilicate | 15% | 7.5% |
| | - - other: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 28 (continued) | | |
| 210 | - - - in solid form | free | binding |
| 220 | - - - in aqueous solution | 15% | binding |
| 900 | - other | free | binding |
| 28.46 | Borates and perborates: | free | binding |
| ~~ex28.46~~ | ~~- sodium tetraborate~~ | ~~free~~ | ~~binding~~ |
| ex28.46 | - sodium perborate | free | binding |
| ~~ex28.46~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 28.47 | Salts of metallic acids (for example, chromates, permanganates, stannates): | free | binding |
| ~~ex28.47~~ | ~~- sodium and potassium chromates~~ and bichromates | free | ~~binding~~ |
| ex28.47 | - zinc chromate | free | binding |
| ex28.47 | - lead chromate | free | binding |
| ex28.47 | - potassium permanganate | free | binding |
| ~~ex28.47~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 28.48 | Other salts and peroxysalts of inorganic acids, but not including azides | free | binding |
| | VI Miscellaneous | | |
| 28.49 | Colloidal precious metals, amalgans of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined | free | binding |
| ~~ex28.49~~ | ~~- silver nitrate~~ | ~~free~~ | ~~binding~~ |
| ~~ex28.49~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 28 (continued) | | |
| 28.50 | Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds | free | binding |
| 28.51 | Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50 | free | binding |
| 28.52 | Compounds, inorganic or organic, of thorium, of uranium depleted in U235, of rare earth metals, of yttrium or of scandium, whether or not mixed together | free | binding |
| 28.53 | Liquid air (whether or not rare gases have been removed); compressed air | free | binding |
| 28.54 | Hydrogen peroxide (including solid hydrogen peroxide) | 15% | 7.5% |
| 28.55 | Phosphides | free | binding |
| 28.56 | Carbides (for example, silicon carbide, boron carbide, metallic carbides): | | |
| 900 | - other (than calcium carbide) | free | binding |
| ~~ex 900~~ | ~~silicon carbide (carborundum)~~ | ~~free~~ | ~~binding~~ |
| ~~ex 900~~ | ~~other~~ | ~~free~~ | ~~binding~~ |
| 28.57 | Hydrides, nitrides and azides, silicides and borides | free | binding |
| 28.58 | Other inorganic compounds (including distelled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 29<br>Organic chemicals | | |
| | I. Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives | | |
| 29.01 | Hydrocarbons: | | |
| 100 | - acyclic | free | binding |
| | - other: | | |
| 510 | - - benzene | 5% | 2.5% |
| 690 | - - other | free | binding |
| 29.02 | Halogenated derivatives of hydrocarbons: | | |
| | - acyclic: | | |
| 190 | - - other (than trichloroethylene and tetrachloroethylene) | free | binding |
| 500 | - other | free | binding |
| 29.03 | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons: | | |
| 400 | - trinitrotoluene | 50% | 25% |
| 900 | - other | free | binding |
| | II. Alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives | | |
| 29.04 | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives | free | binding |
| 29.05 | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives | free | binding |
| | III. Phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives | | |
| 29.06 | Phenols and phenol-alcohols | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 29 (continued) | | |
| 29.07 | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols: | | |
| ~~500~~ | ~~- other:~~ | | |
| ex 500 | - - sulphonated, nitrated or nitrosated derivatives | free | binding |
| | ~~- halogenated derivatives:~~ | | |
| 500 | - - other (than pentachlorophenol ~~and~~ and pentachlorophenolate) | free | binding |
| | IV. Ethers, alcohol peroxides, ether peroxides, epoxides with a three or four member ring, acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives | | |
| 29.08 | Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohols peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | |
| | - ethers and ether-alcohols: | | |
| 110 | - - diethyl ether | 25% | 12,5% |
| 900 | - other: | free | binding |
| | ~~ethers and ether-alcohols:~~ | | |
| ex 900 | - - - glycol ethers, including ether-glycols | free | binding |
| ~~ex 900~~ | ~~other~~ | | |
| 29.09 | Epoksides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 29 (continued) | | |
| 29.10 | Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives | free | binding |
| | V. Aldehyde-function compounds | | |
| 29.11 | Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes: | free | binding |
| ex29.11 | - formaldehyde | free | binding |
| ex29.11 | - trioxan and paraformaldehyde | free | binding |
| ex29.11 | - ethanol and paraldehyde | free | binding |
| ex29.11 | - butanal, propenal, 2-butenal and aldol | free | binding |
| ex29.11 | - methylprotocatechualdehyde (vanillin) | 50% | 25% |
| ex29.11 | - ethylprotocatechualdehyde (ethyl vanillin) | free | binding |
| ex29.11 | - benzaldehyde | 50% | 25% |
| ex29.11 | - other | free | binding |
| 29.12 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No 29.11 | free | binding |
| | VI. Ketone-function compounds and quinone-function compounds | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 29 (continued) | | |
| 29.13 | Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated sulphonated, nitrated or nitrosated derivatives | free | binding |
| | VII. Acids, acid anhydrides, acid halides, acid peroxides and peracides, and their halogenated, sulphonated, nitrated or nitrosated derivatives; | | |
| 29.14 | Monoacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | |
| 130 | - acetic acid ; acetic anhydride | 25% | 20% |
| 310 | - ethyl acetate | 25% | 20% |
| 900 | - other (than chloroacetic acids and their derivatives and butyl acetate) | free | binding |
| 29.15 | Polyacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives | free | binding |
| 29.16 | Alcohol-acids, aldehyde-acids, ketone-acids, phenol-acids and other single or complex oxygen-function acids, and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | |
| | - acids and theirs salts: | | |
| 901 | - - phenoxyacetic acids and thin salts | 15% | 7.5% |
| 909 | - other | free | binding |
| | VIII. Inorganic esters and their salts, and their halogenated, sulphonated nitrated or nitrosated derivatives | | |
| 29.17 | Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivates | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate od Duty |
|---|---|---|---|
| | Chapter 29 (continued) | | |
| 29.18 | Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives | free | binding |
| 29.19 | Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives | free | binding |
| 29.20 | Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives | free | binding |
| 29.21 | Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives | free | binding |
| | IX. Nitrogen-function compounds | | |
| 20.22 | Amine-function compounds: | free | binding |
| | ~~- acyclic amine-compounds and their~~ salts: | | |
| ex29.22 | - - ethylamines | free | binding |
| ex29.22 | - - monoamines with at least 10 carbon atoms | free | binding |
| ex29.22 | - - other | free | binding |
| ex29.22 | - aniline, nitroaniline, toluidine, xylidine, naphtylamine, phenylene-diamine and toluylenediamine, and their salts | free | binding |
| ~~ex29.22~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 29 (continued) | | |
| 29.23 | Single or complex oxygen-function amino-compounds: | | |
| 100 | - ethanolamine | 20% | 10% |
| 900 | - other: | free | binding |
| ~~ex 900~~ | ~~- - p-(N-Methylamino)phenolsulphate (metol)~~ | free | binding |
| ex 900 | - - dimethylaminoacetic acid and its alkaline salts | free | binding |
| ~~ex 900~~ | ~~- - other~~ | ~~free~~ | ~~binding~~ |
| 29.24 | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins: | | |
| 100 | - lecithins and other phospho-aminolipins | 12% | 6% |
| 900 | - other | free | free |
| 29.25 | Amide-function compounds: | free | binding |
| ~~ex29.25~~ | ~~- carbamide (urea)~~ | ~~free~~ | ~~binding~~ |
| ~~ex29.25~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 29.26 | Imide-function compounds and imide-function compounds: | free | binding |
| ~~ex29.26~~ | ~~- saccharin and its alkaline salts~~ | ~~free~~ | ~~binding~~ |
| ex29.26 | - hexamethylenetetramine | free | binding |
| ex29.26 | - trimethylenetrinitramine (hexogen) | free | binding |
| ~~ex29.26~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 29.27 | Nitrile-function compounds | free | binding |
| 29.28 | Diazo-, azo- and azoxy-compounds | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 29 (continued) | | |
| [illegible] 29 | Organic derivatives of hydrazine or of hydroxylamine | free | binding |
| 29.30 | Compounds with other nitrogen-functions: | free | binding |
| ~~29.30~~ | ~~- cyclohexylsulphamic acid and its salts~~ | ~~free~~ | ~~binding~~ |
| ~~29.30~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| | X. Organo-inorganic compounds and heterocyclic compounds | | |
| 29.31 | Organo-sulphur compounds: | free | binding |
| ~~29.31~~ | ~~- sodium and potassium xanthates~~ | ~~free~~ | ~~binding~~ |
| ex29.31 | - thiocarbanilide | free | binding |
| ~~29.31~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 29.32 | Organo-arsenic compounds | free | binding |
| 29.33 | Organo-mercury compounds | free | binding |
| 29.34 | Other organo-inorganic compounds | free | binding |
| 29.35 | Heterocyclic compounds; nucleic acids: | free | binding |
| ~~29.35~~ | ~~- containing oxygen-sulphur or nitrogen-sulphur as the hetero-atom:~~ | | |
| [illegible] 35 | - - furfuraldehyde (furfural, furfurol) and furfuryl alcohol | free | binding |
| ex29.35 | - - - other | free | binding |
| | - other: | | |
| ex29.35 | - - pyridine | free | binding |
| [illegible] 35 | - - melamine | free | binding |
| ~~29.35~~ | ~~- - other~~ | ~~free~~ | ~~binding~~ |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 29 (continued) | | |
| 29.36 | Sulphonamides: | free | binding |
| ~~ex29.36~~ | ~~- chlorinated sulphonamides (chloramines)~~ | ~~free~~ | ~~binding~~ |
| ~~ex29.36~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 29.37 | Sultones and sultams | free | binding |
| | XI. Provitamins, vitamins, hormones and enzymes, natural or reproduced by synthesis | | |
| 29.38 | Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates) derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent | free | binding |
| 29.39 | Hormones, natural or reproduced by synthesis, and derivatives thereof, used primarily as hormones | free | binding |
| ~~ex29.39~~ | ~~- insulin~~ | ~~free~~ | ~~binding~~ |
| ~~ex29.39~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 29.40 | Enzymes | free | binding |
| ~~ex29.40~~ | ~~- rennet (chymosin)~~ | ~~free~~ | ~~binding~~ |
| ~~ex29.40~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| | XII. Glycosides and vegetable alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives | | |
| 29.41 | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 29 (continued) | | |
| 29.42 | Vegetable alkaloids, natural or reproduced by synthesis, and their salts, esters and other derivatives ethers, | free | binding |
| | XIII. Other organic compounds | | |
| 29.43 | Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of heading Nos. 29.39, 29.41 and 29.42 | free | binding |
| 29.44 | Antibiotics | free | binding |
| ~~ex29.44~~ | ~~- penicillin and its salts and other derivatives~~ | ~~free~~ | ~~binding~~ |
| ~~ex29.44~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 29.45 | Other organic compounds | free | binding |
| | Chapter 30 | | |
| | Pharmaceutical products | | |
| 30.01 | Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-Therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included: | free | binding |
| ~~ex30.01~~ | ~~- liver extracts~~ | ~~free~~ | ~~binding~~ |
| ~~ex30.01~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 30.02 | Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products: | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 30 (continued) | | |
| ~~ex30.02~~ | ~~ferments~~ | ~~free~~ | ~~binding~~ |
| ex30.02 | - vaccines | free | binding |
| ~~ex30.02~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 30.03 | Medicaments (including veterinary medicaments): | | |
| ex303 | - put up in retail packings, the weight, including packing, not exceeding 1.5 kg: | 3% | 1.5% |
| ex303 | - containing alcohol | free | binding |
| ~~ex30.03~~ | ~~- vitamins and vitamin preparations:~~ | ~~3%~~ | ~~1.5%~~ |
| | - - hormones and hormone preparations: | | |
| ex30.03 | - - - insulin | 3% | 1.5% |
| ex30.03 | - - - other | 3% | 1.5% |
| | - - antibiotic preparations: | | |
| ex30.03 | - - - containing penicillin, its salts and derivatives | 3% | 1.5% |
| ex30.03 | - - - other | 3% | 1.5% |
| ex30.03 | - - - alkaloids | 3% | 1.5% |
| ex30.03 | - - sulphonamides | 3% | 1.5% |
| ex30.03 | - - based on acetylsalicylic acid | 3% | 1.5% |
| ~~ex30.03~~ | ~~- other~~ | ~~3%~~ | ~~1.5%~~ |
| ex303 | - other | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 30 (continued) | | |
| 30.04 | Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this chapter | | |
| 100 | - wadding and gauze, not impregnated nor coated; adhesive plasters: | | |
| ex 100 | - - adhesive plasters | 15% | 7.5% |
| | - - wadding | | |
| ex 100 | - - - not impregnated nor coated | 15% | 7.5% |
| ex 100 | - - - put up in retail packings, the weight, including packing, not exceeding 1.5 kg | 3% | 1.5% |
| ex 100 | - - - other | free | binding |
| 900 | - other: | | |
| | - - wadding and gauze: | | |
| ex 900 | - - - put up in retail packings, the weight, including packing, not exceeding 1.5 kg | 3% | 1.5% |
| ex 900 | - - - other | free | binding |
| | - - other: | | |
| ex 900 | - - - put up in retail packings, the weight, including packing, not exceeding 1.5 kg | 3% | 1.5% |
| ex 900 | - - - other | free | binding |
| 30.05 | Other pharmaceutical goods: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 30 (continued) | | |
| ex30.05 | - put up in retail packings, the weight, including packings, not exceeding 1.5 kg | 3% | 1.5% |
| ex30.05 | - other | free | binding |
| | Chapter 31 | | |
| | Fertilisers | | |
| 31.01 | Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated | free | binding |
| 31.02 | Mineral or chemical fertilisers, nitrogenous | free | binding |
| 31.03 | Mineral or chemical fertilisers, phosphatic | free | binding |
| 31.04 | Mineral or chemical fertilisers, potassic | free | binding |
| 31.05 | Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg | free | binding |
| | Chapter 32 | | |
| | Tanning and dyeing extracts; tannins and their derivatives; dyes, colours, paints and varnishes; putty, fillers and stoppings; inks | | |
| 32.01 | Tanning extracts of vegetable origin | free | binding |
| 32.02 | Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 32 (continued) | | |
| ~~ex32.02~~ | ~~tannins (tannic acids)~~ | ~~free~~ | ~~binding~~ |
| ~~ex32.02~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 32.03 | Synthetic tanning substances, whether or not mixed with natural tanning materials; artificial bates for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin): | free | binding |
| ~~ex32.03~~ | ~~- synthetic tanning substances, whether~~ or not mixed with natural tanning materials, containing not more than 20% of ash calculated on the weight of the dry anhydrous product | free | binding |
| ~~ex32.03~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 32.04 | Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin: | free | binding |
| ~~ex32.04~~ | ~~- oil-based products for colouring~~ butter and cheese | free | binding |
| ~~ex32.04~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 32.05 | Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo: | | |
| ex32.05 | - synthetic organic dyestuffs | 3% | 1.5% |
| ex32.05 | - other | free | binding |
| 32.06 | Colour lakes | 5% | 2.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 32 (continued) | | |
| 32.07 | Other colouring matter; inorganic products of a kind used as luminophores: | | |
| | - white pigments: | | |
| 110 | -- lithopone and other colouring matters based on sulphides of zinc | | |
| ex 110 | - - - lithopone | 9% | 4.5% |
| ex 110 | - - - other colouring matters based on sulphides of zinc | 10% | 5% |
| 120 | - - titanium white | 10% | 5% |
| 190 | - - other: | 10% | 5% |
| ~~ex 190~~ | ~~- - - other colouring matters based on titanium oxide~~ | ~~10%~~ | ~~5%~~ |
| ~~ex 190~~ | ~~- - - other~~ | ~~10%~~ | ~~5%~~ |
| | - other: | | |
| 901 | - - terra rosa and yellow ochre | free | binding |
| 909 | - - other: | | |
| ex 909 | - - - mineral black, such as shale black | free | binding |
| ex 909 | - - - other | 5% | 2.5% |
| 32.08 | Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes | free | binding |
| ~~ex 32.08~~ | ~~- glass frit and other glass, in the form of powder, granules or flakes~~ | ~~free~~ | ~~binding~~ |
| ~~ex 32.08~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 32 (continued) | | |
| 32.09 | Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes in forms or packings of a kind sold by retail: | | |
| | - varnishes without pigments; lacquers: | | |
| 210 | - - cellulose varnishes, oil and alkyde varnishes or lacquers: | | |
| ex 210 | - - - cellulose varnishes | 30% | 15% |
| ex 210 | - - - oil varnishes and oil lacquers | 35% | 17.5% |
| ex 210 | - - - alkyde varnishes and alkyde lacquers | 30% | 15% |
| ex 210 | - - - other | 15% | 7.5% |
| 290 | - - other | 15% | 7.5% |
| 400 | - rust proofing marine paints for underwater use | 5% | 2.5% |
| 900 | - stamping foils | free | binding |
| 951 | - aluminium paste | free | binding |
| 959 | - other: | | |
| ex 959 | - - oil paints, without varnish: | | |
| ex 959 | - - - the weight, including packing, not exceeding 1.5 kg | 12% | 6% |
| ex 959 | - - - other | 8% | 4% |
| ex 959 | - - distempers and emulsion paints | 15% | 7.5% |
| ex 959 | - - dyes in forms or packings of a kind sold by retail | 15% | 7.5% |
| ex 959 | - - other | 15% | 7.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 32 (continued) | | |
| 32.10 | Artists', students' and sign-board painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms and packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories | 12% | 6% |
| 32.11 | Prepared driers | free | binding |
| 32.12 | Glaziers' putty; grafting putty; painters' fillings, and stopping, sealing and similar mastics, including resin mastics and cements | 15% | 7.5% |
| 32.13 | Writing ink, printing ink and other inks | | |
| 100 | - printing ink: | 10% | 5% |
| ~~ex 100~~ | ~~black~~ | ~~10%~~ | ~~5%~~ |
| ~~ex 100~~ | ~~other~~ | ~~10%~~ | ~~5%~~ |
| 900 | - other | 15% | 7.5% |
| ~~ex 900~~ | ~~writing or drawing ink~~ | ~~15%~~ | ~~7.5%~~ |
| ~~ex 900~~ | ~~other~~ | ~~15%~~ | ~~7.5%~~ |
| | Chapter 33 | | |
| | Essential oils and resinoids; perfumery, cosmetics and toilet preparations | | |
| 33.01 | Essential oils (terpeneless or not); concretes and absolutes; resinoids: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 33 (continued) | | |
| | - essential oils: | | |
| ex33.01 | - - bitter almond oil | 50% | 25% |
| ex33.01 | - - other, excluding oils of aniseed, eucalyptus, fennel, cinnamon, curled mint, pine-needles, peppermint, sandal wood, sassafras and mustard | 25% | 12.5% |
| ex33.01 | - - other | free | binding |
| ex33.01 | - resinoids | 25% | 12.5% |
| 33.02 | Terpenic by-products of the deterpenation of essential oils | free | binding |
| 33.03 | Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration | free | binding |
| 33.04 | Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink of other industries<br>(Note)<br>For extracts classified under this heading and used to serve as a base for non-alcoholic beverages, such as cola drinks, the duty is not to higher than 15 per cent ad valorem. | 25% | 12.5% |
| 33.05 | Aqueous distillates and aqueous solutions of essentila oils, including such products suitable for medicinal uses: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 33 (continued) | | |
| ex33.05 | - of other essential oils than of oils of aniseed, eucalyptus, fennel, cinnamon, curled mint, pine-needle, peppermint, sandal wood, sassafras and mustar | 25% | 12.5% |
| ex33.05 | - other | free | binding |
| 33.06 | Perfumery, cosmetics and toilet preparations: | | |
| | - perfumery and other aromatic preparations: | | |
| ~~ex33.06~~ | ~~- - perfumes~~ | ~~25%~~ min. duty p.1 kg ~~11:-~~ | ~~25%~~ 5:50 |
| ex33.06 | ~~- - toilet waters~~ | 40% ~~min. duty p.1 kg 11:-~~ | 40% ~~5:50~~ |
| ex33.06 | - - bath salts and other aromatic preparations | 40% | 20% |
| | - preparations for the care of the skin | | |
| ex33.06 | - - beauty creams and lotions | 40% min. duty p.1 kg 11:- | 20% 5:50 |
| ex33.06 | - - powders | 40% | 20% |
| ex33.06 | - - lipstick | 40% | 20% |
| ex33.06 | - - other | 40% | 20% |
| ex33.06 | - manicure preparations | 40% | 20% |
| ex33.06 | - tooth paste and powder | 40% min. duty p.1 kg 11:- | 20% 5:50 |
| ~~ex33.06~~ | ~~- mouth washes~~ | ~~40%~~ ~~min. duty p.1 kg 11:-~~ | ~~40%~~ ~~5:50~~ |
| | - products for the care of the hair: | | |
| ex33.06 | - - shampoos | 40% | 20% |
| ~~ex33.06~~ | ~~- hair dressings, hair oils and~~ hair creams | 40% ~~min. duty p.1 kg 11:-~~ | 40% ~~5:50~~ |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 33 (continued) | | |
| ex33.06 | - - other(than hair dressings, hair oils and hair creams) | 40% | 20% |
| ex33.06 | - shaving creams | 40% | 20% |
| | - other: | | |
| ex33.06 | - - not containing alcohol | 40% | 20% |
| | Chapter 34 | | |
| | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial wakes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and "dental waxes" | | |
| 34.01 | Soap, including medicated soap: | | |
| 100 | - soft soap | 10% | XX 9% |
| 600 | - soap flakes, soap powder and other household soap: | | |
| ex 600 | - - soap flakes and soap powder | 25% | XX 20% |
| ex 600 | - - other household soap | 25% | XX 20% |
| 800 | - toilet soap in hand size pieces; shaving soap: | | |
| ex 800 | - - toilet soap in hand size pieces p. 1 kg | 4:- | XX 3:60 |
| ex 800 | - - shaving soap p. 1 kg | 4:- | XX 3:60 |
| 900 | - other: | 25% | 20% |
| ex 900 | ~~- - perfumed or medicated; liquid~~ or semisolid soaps in tubes, pots, flasks or other similar containers; transparent soap | 25% | 1) |
| ex 900 | - - other | 25% | 1) |

~~1) Subject to a cut less than the general cut~~

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | .Chapter 34 (continued) | | |
| 34.02 | Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap: | | |
| 010 | - organic surface-active agents: | | |
| | - - active anionic products: | | |
| ex 010 | - - - sulphonated oils and fats; moistening agents | free | binding |
| ex 010 | - - - other sulphonated active-anionic products | 12% | 6% |
| ex 010 | - - - other | free | binding |
| | - - non-ionic surface-active products: | | |
| | - - - moistening agents | free | binding |
| | - - - other | 12% | 6% |
| | - - other | free | binding |
| 090 | - other: | 25% | 12.5% |
| | ~~washing preparations~~ | | |
| | - - - containing organic surface-active agents: | | |
| | - - - - in powder: | | |
| ex 090 | - - - - - put up for retail sale | 25% | 12.5% |
| ex 090 | - - - - - other | 25% | 12.5% |
| | - - - - other: | | |
| ex 090 | - - - - - put up for retail sale | 25% | 12.5% |
| ex 090 | - - - - - other | 25% | 12.5% |
| | - - - other: | | |
| | ~~- - - - containing soap:~~ | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 34 (continued) | | |
| ~~ex 090~~ | ~~put up for retail sale~~ | ~~25%~~ | ~~12.5%~~ |
| ex 090 | - - - - - other | 25% | 12.5% |
| ~~ex 090~~ | ~~- - other~~ | ~~25%~~ | ~~12.5%~~ |
| 34.03 | Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals | 10% | 5% |
| 34.04 | Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents | free | binding |
| 34.05 | Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04: | 25% | 12.5% |
| ~~ex34.05~~ | ~~polishes and creams for footwear~~ | ~~25%~~ | ~~12.5%~~ |
| ex34.05 | - furniture and car polishes | 25% | 12.5% |
| ex34.05 | - floor polishes and waxes | 25% | 12.5% |
| ~~ex34.05~~ | ~~- scouring powders~~ | ~~25%~~ | ~~12.5%~~ |
| ex34.05 | - other | 25% | 12.5% |
| 34.06 | Candles, tapers, night-lights and the like | 15% | 7.5% |
| 34.07 | Modelling pastes(including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms | 5% | 2.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 35 | | |
| | Albuminoidal substances; glues | | |
| 35.01 | Casein, caseinates and other casein derivatives; casein glues: | | |
| 100 | - casein | free | binding |
| ~~500~~ | ~~caseinates and other casein derivatives~~ ~~min. duty 4 kg~~ | ~~40%~~ ~~30~~ | 20% ~~15~~ |
| 700 | - casein glues | 10% | 5% |
| 35.02 | Albumins, albuminates and other albumin derivatives: | free | binding |
| ~~ex35.02~~ | ~~eggwhite~~ | ~~free~~ | ~~binding~~ |
| ex35.02 | - blood albumin | free | binding |
| ex35.02 | - other albumins | free | binding |
| ex35.02 | - albuminates and other albumin derivatives | free | binding |
| 35.03 | Gelatin (including gelatin in regtangles, whether or not coloured or surfaceworked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass: | | |
| 010 | - gelatin and gelatin derivatives; fish glues; isinglass: | | |
| ~~ex 010~~ | ~~- - gelatin in leaves~~ | ~~5%~~ | ~~2.5%~~ |
| ex 010 | - - fish glues | 10% | 5% |
| ex 010 | - - other | 5% | 2.5% |
| 090 | - glues derived from bones and hides and from similar products | 20% | 17% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 35 (continued) | | |
| 35.04 | Peptones and other protein substances and their derivatives; hide powder, whether or not chromel | free | binding |
| ~~35.05~~ | ~~Dextrins and derived glues;~~ soluble or roasted starches; starch glues: | | |
| 001 | - dextrins and dextrin glues | 1 kg -:22 | -:11 |
| 004 | - soluble or roasted starches | 1 kg -:50 | -:25 |
| ~~009~~ | ~~- starch glues~~ | ~~1 kg -:30~~ | ~~-:15~~ |
| 35.06 | Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of ~~one kilogramme~~ 1 kg | | |
| ex35.06 | - rubber solutions in packings for retail sale, weighing not more than 1 kg net | 13% | 6.5% |
| ex35.06 | - other | 25% | 20% |
| | Chapter 36 | | |
| | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | | |
| 36.01 | Propellent powder: | | |
| 100 | - black powder | free | binding |
| 900 | - other | 30% | 15% |
| 36.02 | Prepared explosives, other than propellent powder: | | |
| 001 | - dynamite and explosives with a basis of ammonium nitrate, trotyl or ammonium chlorate | 50% | 25% |
| 009 | - other | 10% | 5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 36 (continued) | | |
| 36.03 | Mining, blasting and safety fuses: | | |
| 100 | - with gunpowder charge | 20% | 10% |
| 900 | - other | free | binding |
| 36.04 | Percussion and detonating caps; igniters; detonators: | | |
| | - igniters: | | |
| 001 | - - electric | 15% | 7.5% |
| 003 | - - other | free | binding |
| 009 | - other: | 50% | 25% |
| ~~ex 009~~ | ~~percussion and detonating caps~~ | ~~50%~~ | ~~25%~~ |
| ~~ex 009~~ | ~~detonators~~ | ~~50%~~ | ~~25%~~ |
| 36.05 | Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets) | | |
| 100 | - pyrotechnic articles intended exclusively for use in resque work or for making distress signals; starter cartridges for compression-ignotion engines | 8% | 4% |
| 900 | - other | p. 1 kg 20:- | 10:- |
| 36.06 | Matches (excluding Bengal matches) | p. 1 kg -:80 | -:40 |
| 36.07 | Ferro-cerium and other pyrophoric alloys in all forms | 5% | 2.5% |
| 36.08 | Other combustible preparations and products: | 30% | 15% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 36 (continued) | | |
| ex36.08 | - alcohol-based fuels such as solidified alcohol, and similar solid or semi-solid duels | 30% | 15% |
| ex36.08 | - other | 30% | 15% |
| | Chapter 37 | | |
| | Photographic and cinematographic goods | | |
| 37.01 | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth: | | |
| 001 | - x-ray plates and x-ray flat film | free | free |
| 009 | - other: | | |
| ex 009 | - - other flat films and film packs | 5% | 2.5% |
| ex 009 | - - photographic plates | 15% | 7.5% |
| 37.02 | Film in rolls, sensitised, unexposed, perforated or not: | | |
| 100 | - x-ray film | free | binding |
| 390 | - cinematographic film: | free | binding |
| | - - of standard width: | | |
| ex 390 | - - - colour film | free | binding |
| ex 390 | - - - other | free | binding |
| | - - of sub-standard width: | | |
| ex 390 | - - - colour film | free | binding |
| ex 390 | - - - other | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 37 (continued) | | |
| 900 | - other: | | |
| | ~~- - colour films:~~ | | |
| ex 900 | - - - photographic film | 50% | 25% |
| ~~ex 900~~ | ~~- - - other~~ | ~~5%~~ | ~~2.5%~~ |
| | - - other: | | |
| ~~900~~ | ~~- - - photographic film~~ | ~~50%~~ | ~~25%~~ |
| ex 900 | - - - other | 5% | 2.5% |
| 37.03 | Sensitised paper, paperboard and cloth, unexposed or exposed but not developed: | 15% | 7.5% |
| | ~~- paper and paperboard:~~ | | |
| ~~ex~~37.03 | - - used to produce blue-prints | 15% | 7.5% |
| ex37.03 | - - other | 15% | 7.5% |
| ~~ex 37.03~~ | ~~- cloth~~ | ~~15%~~ | ~~7.5%~~ |
| 37.04 | Sensitised plates and film, exposed but not developed, negative or positive: | | |
| ex37.04 | - cinematographic film | free | binding |
| ex37.04 | - photographic films, other (than x-ray films) | 50% | 25% |
| ex37.04 | - films, other (excluding x-ray films) | 5% | 2.5% |
| ex37.04 | - plates, other (than x-ray plates) | 15% | 7.5% |

| Tariff Item Number | Description of Products | | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|---|
| | Chapter 37 (continued) | | | |
| 37.05 | Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive: | | | |
| ex37.05 | - films, other (than x-ray films and photographic films) | | 5% | 2.5% |
| 37.06 | Cinematograph film, exposed and developed, consisting only of sound track, negative or positive: | | | |
| 001 | - educational films | | free | binding |
| 009 | - other | p. 1 kg | 3:96 | 1:98 |
| 37.07 | Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive: | | | |
| | - negative films; positive films exclusively for copying purposes; other positive films: | | | |
| 001 | - - educational films | | free | binding |
| 009 | - - other | | 3:96 | 1:98 |
| 37.08 | Chemical products and flash light materials, of a kind and in a form suitable for use in photography: | | 10% | 5% |
| ex37.08 | ~~- collodion-based emulsions~~ sensitive to light | | 10% | 5% |
| ex37.08 | ~~- other~~ | | 10% | 5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Rate of Duty |
|---|---|---|---|
| | Chapter 38 | | |
| | Miscellaneous chemical products | | |
| 38.01 | Artificial graphite; colloidal graphite, other than suspension in oil | free | binding |
| 38.02 | Animal black (for example, bone black and ivory black), including spent animal black | free | binding |
| 38.03 | Activated carbon (decolourising, depolarising or adsorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products: | free | binding |
| ~~ex38.03~~ | ~~activated carbon~~ | ~~free~~ | ~~binding~~ |
| ~~ex38.03~~ | ~~other~~ | ~~free~~ | ~~binding~~ |
| 38.04 | Ammoniacal gas liquors and spent oxide producted in coal gas purification | free | binding |
| 38.05 | Tall oil: | free | binding |
| ~~ex38.05~~ | ~~crude~~ | ~~free~~ | ~~binding~~ |
| ~~ex38.05~~ | ~~refined~~ | ~~free~~ | ~~binding~~ |
| 38.06 | Concentrated sulphite lye | free | binding |
| 38.07 | Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine's pine oil (excluding "pine oils" not rich in terpineol): | 12% | 6% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 38 (continued) | | |
| ex38.07 | gum spirits of turpentine | 12% | 6% |
| | - other spirits of turpentine: | | |
| ex38.07 | - - crude | 12% | 6% |
| ex38.07 | - - purified | 12% | 6% |
| ex38.07 | - crude dipentene; pine oil | 12% | 6% |
| ex38.07 | other | 12% | 6% |
| 38.08 | Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils: | free | binding |
| ex38.08 | rosin | free | binding |
| ex38.08 | - abietic acid | free | binding |
| ex38.08 | resinates | free | binding |
| ex38.08 | - other | free | binding |
| 38.09 | Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil: | free | binding |
| ex38.09 | wood tar | free | binding |
| ex38.09 | - wood tar oils; wood creosote | free | binding |
| ex38.09 | - wood naphtha | free | binding |
| ex38.09 | acetone oil | free | binding |
| 38.10 | Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products: | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 38 (continued) | | |
| ~~ex38.10~~ | ~~vegetable pitches of all kinds~~ | ~~free~~ | ~~binding~~ |
| ~~ex38.11~~ | ~~- other~~ | ~~free~~ | ~~binding~~ |
| 38.11 | Disinfectants, insecticides, fungicides, weedkillers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly papers): | | |
| 300 | - products for the impregnation of seeds, disinfectants, insecticides and fungicides | free | binding |
| | - weed killers: | | |
| 401 | - - with a basis of acetic acid derivatives: | | |
| ex 401 | - - - preparations of hormones with a basis of chlorinated derivatives of phenoxyacetic acid | free | binding |
| ex 401 | - - - other | 15% | 7.5% |
| 409 | - - other | free | binding |
| 500 | - rat poisons and similar products: | | |
| ex 500 | - - preparations of thallium sulphate or metal phosphides | free | binding |
| ex 500 | - - other | 10% | 5% |
| 900 | - other | free | binding |
| 38.12 | Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries: | | |
| ~~100~~ | ~~containing starch or starch products~~ | ~~1 kg~~ | ~~30~~ ~~15~~ |
| 009 | - other:(than those containing stach or tach products) | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 38 (continued) | | |
| ~~000~~ | ~~prepared mordants~~ | ~~free~~ | ~~binding~~ |
| ~~900~~ | ~~other~~ | ~~free~~ | ~~binding~~ |
| 38.13 | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes: | free | binding |
| ~~ex38.13~~ | ~~pickling preparations for metal~~ surfaces | free | binding |
| ~~ex38.13~~ | ~~other~~ | ~~free~~ | ~~binding~~ |
| 38.14 | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils | free | binding |
| 38.15 | Prepared rubber accelerators | free | binding |
| 38.16 | Prepared culture media for development of micro-organism | free | binding |
| 38.17 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades | 25% | 12.5% |
| 38.18 | Composite solvents and thinners for varnishes and similar products | 20% | 12.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 38 (continued) | | |
| 38.19 | Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere speicified or included; residual products of the chemical or allied industries, not elsewhere specified or included: | | |
| | - chemical products and preparations of the chemical or allied industries: | | |
| 001 | - - foundry core binders containing starch or starch products | 10% | 5% |
| 020 | - - flotation based on fatty acid | 10% | 5% |
| 030 | - - brake fluid and anti-freeze preparations | 10% | 5% |
| 040 | - - naphthenic acid and sulpho-naphthenic acid, crude, and indissoluble salts thereof; compounded alkylbenzenes, compounded alkylnaphthalenes and compounded alkenes; unsintered mixtures containing metallic carbides, for the manufacture of metal carbide articles; cements or mortars; mass for the manufacture of gramophone records based on shellac; pastes for the manufacture of electrodes; ion exchangers; compound catalysts for the chemical industry; compounded propellant gas put up in a spray can: | free | binding |
| 050 | AIV-acid | free | binding |
| | - - other | | |
| 060 | - - - products and preparations used as agent or auxiliary preparations in the manufacturing process of textile, cellulose, paper, leather, furskin, rubber, artificial plastics, mining and foundry industry excluding those containing starch or starch products | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 38 (continued) | | |
| 080 | - - - other | 10% | 5% |
| 090 | - - - residual products of the chemical or allied industries: | | |
| ex 090 | - - - - gas-purifying mass not classified under heading No. 38.04 | 10% | 5% |
| ex 090 | - - - - other | free | binding |
| | SECTION VII | | |
| | ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF | | |
| | Chapter 39 | | |
| | Artificial resins and plastic materials, cellulose esters and ethers; articles thereof | | |
| 39.01 | Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones): | | |
| | - unworked: | | |
| 001 | - - raw castings of foam plastics, with longest edges uncut | 22% | 11% |
| | min. duty p. 1 kg | -:35 | -:175 |
| | - - other: | | |
| 150 | - - - phenoplasts and aminoplasts | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 39 (continued) | | |
| | - - - alkyds, whether or not modified: | | |
| 201 | - - - - alkyd solutions, air-drying | 10% | 5% |
| 209 | - - - - other | free | binding |
| 600 | - - - other plastics falling within heading No. 39.01; waste and scrap | free | binding |
| | - worked: | | |
| 601 | - - artificial sausage casings | 15% | 7.5% |
| 602 | - - reflective products containing small glass balls (ballotini), whether or not stroked with adhesive<br>min duty p. 1 kg | 22%<br>-:35 | 11%<br>-:175 |
| ~~605~~ | ~~- - adhesive tape and other~~ products stroked with adhesive, whether or not surface-worked: | | |
| ex 605 | - - - stroked with rubber adhesive | 20% | 1) |
| ~~ex 605~~ | ~~- - - other~~ | ~~20%~~ | ~~10%~~ |
| | - - other: | | |
| 700 | - - - plates, sheets and strip<br>min duty p. 1 kg | 22%<br>-:35 | 11%<br>-:175 |
| 800 | - - - film and foil, also in the form of tubes | 20% | 10% |
| | - - - monofils, tubes, pipes and rods: | | |
| 910 | - - - - armoured | 25% | 12,5% |
| 990 | - - - - other | 10% | 5% |

~~1) Subject to a cut less than the general cut~~

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 39 (continued) | | |
| 39.02 | Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl, chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): | | |
| | - unworked: | | |
| 001 | - - raw castings of foam plastics, with longest edges uncut | 25% | 12.5% |
| | min. duty p. 1 kg | -:95 | -:475 |
| 600 | - - other; waste and scrap: | | |
| ex 600 | - - - other plastics than soft ones | free | binding |
| | - worked: | | |
| 601 | - - artificial sausage casings | 15% | 7.5% |
| 602 | - - reflective products containing small glass balls (ballotini), whether or not stroked with adhesive: | | |
| ex 602 | - - - of acrylic plastics | 10% | 5% |
| ex 602 | - - - other | 20% | 10% |
| ~~605~~ | ~~- - adhesive tape and other~~ products stroked with adhesive whether or not surface-worked: | | |
| ex 605 | - - - stroked with rubber adhesive | 20% | 1) |
| ~~ex 605~~ | ~~- - - other~~ | | |
| | - - other: | | |

~~1) Subject to a cut less than the general cut~~

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 39 (continued) | | |
| | - - - plates, sheets and strip: | | |
| 720 | - - - - floor tiles; foam plastic plates: | | |
| ex 720 | - - - - - floor tiles | 22% | 11% |
| | min duty p. 1 kg | -:35 | -:175 |
| ex 720 | - - - - - foam plastic plates | 25% | 12.5% |
| | min duty p. 1 kg | -:95 | -:475 |
| | - - - - other: | | |
| 794 | - - - - - of acrylic plastics | 10% | 5% |
| 799 | - - - - - other | 20% | 10% |
| | - - - film and foil, also in the form of tubes: | | |
| 801 | - - - - artificial sausage casings | 15% | 7.5% |
| 809 | - - - - other | 20% | 10% |
| | - - - monofils, tubes, pipes and rods: | | |
| 901 | - - - - of acrylic plastics | 10% | 5% |
| 909 | - - - - of other plastics | 22% | 11% |
| 39.03 | Regenerated cellulo e; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre: | | |
| | - unworked: | | |
| 001 | - - raw castings of foam plastics, with longest edges uncut | 25% | 12.5% |
| | - - other: | | |
| | - - - cellulose nitrate: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 39 (continued) | | |
| 120 | - - - - collodion cotton and gun cotton | 40% | 20% |
| 130 | - - - - solutions | 30% | 15% |
| 190 | - - - - other | free | binding |
| | - - - cellulose acetate: | | |
| 201 | - - - - solutions | 25% | 12.5% |
| 209 | - - - - other | free | binding |
| | - - - cellulose propionate, cellulose butyrate, whether or not mixed or compounded together or with cellulose acetate; highly ethylated ethyl cellulose and benzyl cellulose: | | |
| 301 | - - - - solutions | 25% | 12.5% |
| 309 | - - - - other | free | binding |
| 400 | - - - water soluble cellulose ethers: | | |
| ex 400 | - - - - in pure state | free | binding |
| ex 400 | - - - - other | 25% | 20% ~~12.5%~~ |
| 490 | - - - other plastics falling within heading No. 39.03 | free | binding |
| 500 | - - - waste and scrap | free | binding |
| | - worked: | | |
| 601 | - - artificial sausage casings | | |
| 602 | - - reflective products containing small glass balls (ballotini), whether or not stroked with adhesive: | | |
| ex 602 | - - - of cellulose nitrate | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 39 (continued) | | |
| ex 602 | - - - other | 10% | 5% |
| ~~685~~ | ~~- - adhesive tape and other products stroked with adhesive, whether or not surface-worked:~~ | | |
| ex 605 | - - - stroked ~~with~~ rubber adhesive | 20% | 1) |
| ~~ex 685~~ | ~~other~~ | ~~20%~~ | ~~10%~~ |
| | - - other: | | |
| | - - - cellulose plastics: | | |
| | - - - - plates, sheets, and strip: | | |
| 610 | - - - - - of foam plastics, including viscose sponge | 25% | 12.5% |
| | - - - - - other: | | |
| 691 | - - - - - - of cellulose nitrate: | | |
| ex 691 | - - - - - - - of soft cellulose nitrate | free | binding |
| ex 691 | - - - - - - - other | 10% | 5% |
| 699 | - - - - - - of other cellulose plastics | 10% | 5% |
| | - - - - film and foil, also in the form of tubes: | | |
| 701 | - - - - - coated with plastic materials or printed | 25% | ~~12.5%~~ 20% |
| | min. duty p. 1 kg | 3:50 | ~~1:75~~ 2:80 |
| 709 | - - - - - other | 25% | ~~12.5%~~ 20% |
| | min. duty p. 1 kg | 1:35 | ~~0.675~~ 1:08 |

~~1) Subject to a cut less than the general cut~~

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 39 (continued) | | |
| 800 | - - - - monofils, tubes, pipes and rods | 25% | 12.5% |
| | - - - vulcanised fibre: | | |
| 910 | - - - - with unpainted and unvarnished surfaces | 5% | 2.5% |
| 990 | - - - - other | 6% | 3% |
| 39.04 | Hardened proteins (for example, hardened casein and hardened gelatin): | | |
| 100 | - unworked | free | binding |
| | - worked: | | |
| 501 | - - artificial sausage casings | 15% | 7.5% |
| 509 | - - other | 20% | 10% |
| 39.05 | Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber): | | |
| 400 | - unworked | free | binding |
| | - worked: | | |
| 601 | - - artificial sausage casings | 20% | 10% |
| 602 | - - reflective products containing small glass balls (ballotini), whether or not stroked with adhesive | 20% | 10% |
| 609 | - - other | 20% | 10% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 39 (continued) | | |
| 39.06 | Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn: | | |
| | - unworked: | | |
| 401 | - - starches modified by etherification or esterification 1 kg | -:50 | -:25 |
| 409 | - - other | free | binding |
| | - worked: | | |
| 601 | - - artificial sausage casings | 20% | 10% |
| 602 | - - reflective products containing small glass balls (ballotini), whether or not stroked with adhesive | 20% | 10% |
| 609 | - - other | 20% | 10% |
| 39.07 | Articles of materials of the kinds described in headings Nos. 39.01 to 39.06: | | |
| 001 | - conveyor or elevator belts or belting min. duty p. 1 kg | 30% 4:50 | 15% 2:25 |
| 002 | - artificial sausage casings min. duty p. 1 kg | 30% 4:50 | 15% 2:25 |
| 009 | - other min. duty p. 1 kg | 30% 4:50 | 15% 2:25 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 40 | | |
| | Rubber, synthetic rubbers, factice, and articles thereof | | |
| | I Raw rubber | | |
| 40.01 | Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums: | | |
| ~~x40.01~~ | ~~- natural rubber latex, whether or not with added synthetic rubber latex, including pre-vulcanised~~ | ~~free~~ | ~~binding~~ |
| x40.01 | - natural rubber | free | binding |
| | - balata, guttapercha and similar natural gums | free | binding |
| 40.02 | Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils: | | |
| ~~x40.02~~ | ~~- synthetic rubber latex, whether or not pre-vulcanised~~ | free | binding |
| x40.02 | - synthetic rubber | free | binding |
| ~~x40.02~~ | ~~- factice~~ | ~~free~~ | ~~binding~~ |
| 40.03 | Reclaimed rubber | free | binding |
| 40.04 | Waste and parings of unhardener rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber | free | binding |
| | II Unvulcanised rubber | | |
| 40.05 | Plates, sheets and strip, of unvulvanised natural or synthetic rubber, other than smokedsheets | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 40 (continued) | | |
| 40.05 (contd) | and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch: | | |
| ~~ex40.05~~ | ~~- unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch~~ | ~~7%~~ | ~~3.5%~~ |
| ~~ex40.05~~ | ~~- other~~ | ~~7%~~ | ~~3.5%~~ |
| 40.06 | Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for exemple, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for exemple, coated or impregnated thread; rings and discs): | | |
| ~~ex40.06~~ | ~~- solutions and dispersions~~ | ~~13%~~ | ~~6.5%~~ |
| ex40.06 | - impregnated textile thread | 20% | 10% |
| ~~ex40.06~~ | ~~- other articles of unvulcanised natural or synthetic rubber combined with other materials~~ | ~~13%~~ | ~~6.5%~~ |
| | - other | | |
| ~~ex40.06~~ | ~~- "camel-back" for re-treading rubber tyres~~ | ~~13%~~ | ~~6.5%~~ |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 40 (continued) | | |
| ~~ex40.06~~ | ~~- other~~ | ~~13%~~ | ~~6.5%~~ |
| | III Articles of unhardened vulcanised rubber | | |
| 40.07 | Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber | | |
| | ~~- vulcanised rubber thread:~~ | | |
| ex40.07 | - - not covered | 8% | 4% |
| ex40.07 | - - covered | 8% | 4% |
| ~~ex40.07~~ | ~~- other~~ | ~~8%~~ | ~~4%~~ |
| 40.08 | Plates, sheets, strip, rods and profile shapes of unhardened vulcanised rubber: | | |
| | - plates, sheets and strip: | | |
| ex40.08 | - - combines with metals, textile materials or textile goods asbestos or other mineral substances | 6% | 3% |
| ex40.08 | - - other | 14% | 7% |
| ex40.08 | - rods and profile shapes | 8% | 4% |
| 40.09 | Piping and tubing, of unhardened vulcanised rubber | 25% | 12.5% |
| 40.10 | Transmission conveyor or elevator belts or belting, of vulcanised rubber | | |
| ex40.10 | - not combined with textile materials | 15% | 7.5% |
| ~~40.12~~ | ~~Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber~~ | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 40 (continued) | | |
| ex40.12 | - contraceptives | 15% | 7.5% |
| ex40.12 | - other | 25% | 12.5% |
| 40.13 | Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber | 25% | 12.5% |
| 40.14 | Other articles of unhardened vulcanised rubber | 25% | 12.5% |
| | IV. Hardened rubber (ebonite and vulcanite); articles made thereof | | |
| 40.15 | Hardened rubber (ebonite and vulcanite), in bulk, plates sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber | | |
| 100 | - unworked; plates, sheets, strip, rods, profile shapes or tubes | 20% | 10% |
| 500 | - scrap, waste and powder | free | binding |
| 40.16 | Articles of hardened rubber (ebonite and vulcanite) | 25% | 12.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | **SECTION VIII** | | |
| | RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (OTHER THAN SILK-WORM GUT) | | |
| | **Chapter 41** | | |
| | **Raw hides and skins (other than fur skins) and leather** | | |
| 41.01 | Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool | | |
| | - for use as furskins: | | |
| 130 | - - of sheeps or lambs | 15% | 7.5% |
| 191 | - - of goats or kids | free | binding |
| 199 | - - other | free | binding |
| 200 | - other | free | binding |
| 41.02 | Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08: | | |
| ex41.02 | - sole and insole leather, the weight of which has not been artificially increased | 14% | 12% |
| | - other: | | |
| ex41.02 | - - in pieces weighing morethan 2 kg net | 20% | 18% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| ex41.02 | - - in pieces weighing more than 0.5kg but not more than 1 kg net | 20% | 18% |
| | min duty 1 kg | 3:20 | 2:88 |
| | - - in pieces weighing not more than 0.5 kg net: | | |
| ex41.02 | - - - lining leather, undyed | 18% | 16% |
| ex41.02 | - - - other | 25% | 22.5% |
| 41.03 | Sheep and lamb skin leather except leather falling within heading No. 41.06, 41.07 or 41.08: | | |
| ex41.03 | - in pieces weighing more than 2 kg net | 20% | 18% |
| ex41.03 | - in pieces weighing more than 0.5 kg but not more than 1 kg net | 20% | 18% |
| | min duty 1 kg | 3:20 | 2:88 |
| | - in pieces weighing not more than 0.5 kg net: | | |
| ex41.03 | - - lining leather, undyed | 18% | 16% |
| ex41.03 | - - other | 25% | 22.5% |
| 41.04 | Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08 | | |
| ex41.04 | - in pieces weighing more than 2 kg net | 20% | 10% |
| ex41.04 | - in pieces weighing more than 0.5 kg net but not more than 1 kg net | 20% | 10% |
| | min duty 1 kg | 3:20 | 1:60 |
| ex41.04 | - in pieces weighing not more than 0.5 kg net | 18% | 9% |
| 41.05 | Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08: | | |
| | - sole and insole leather: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 41 (continued) | | |
| ex41.05 | - - the weight of which has been artificially increased | 20% | 10% |
| | - - other: | | |
| ex41.05 | - - - bands and butts; machine-belting leather | 14% | 7% |
| ex41.05 | - - - other | 14% | 7% |
| | - other: | | |
| ex41.05 | - - in pieces weighing more than 2 kg net | 20% | 10% |
| ex41.05 | - - in pieces weighing more than 0.5kg but not more than 1 kg net | 20% | 10% |
| | min.duty 1 kg | 3:20 | 1:60 |
| | - - in pieces weighing not more than o.5 kg net: | | |
| ex41.05 | - - - lining leather, undyed | 18% | 9% |
| | - - - other: | | |
| ex41.05 | - - - - lizard, serpent, crocodile or other reptile leather, real | 25%<br>18% | 12.5%<br>9% |
| ex41.05 | - - - - other | 25% | 12.5% |
| 41.06 | Chamois-dressed leather: | | |
| ex41.06 | - in pieces weighing more than 2 kg net | 20% | 10% |
| ex41.06 | - in pieces weighing more than o.5 kg net but not more than 1 kg net | 20% | 10% |
| | min. duty 1 kg | 3:20 | 1:60 |
| ex41.06 | - in pieces weighing not more than 0.5 kg net | 25% | 12.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 41 (continued) | | |
| 41.07 | Parchment-dressed leather: | | |
| ex41.07 | - in pieces weighing more than 2 kg net | 20% | 10% |
| ex41.07 | - in pieces weighing more than 0.5 kg net but not more than 1 kg net | 20% | 10 |
| | min. duty 1 kg | 3:20 | 1:60 |
| ex41.07 | - in pieces weighing not more than 0.5 kg net | 25% | 12.5% |
| 41.08 | Patent leather and imitation patent leather; metallised leather: | | |
| ex41.08 | - patent leather and imitation patent leather | 20% | 10% |
| | - metallised leather: | | |
| ex41.08 | - - in pieces weighing more than 2 kg net | 20% | 10% |
| ex41.08 | - - in pieces weighing more than 0.5 kg net but not more than 1 kg net | 20% | 10% |
| | min. duty 1 kg | 3:20 | 1:60 |
| | - - in pieces weighing not more than 0.5 kg net: | | |
| ex41.08 | - - - lizard, serpent, crocodile or other reptile leather, real | 25%<br>18% | 12.5%<br>9% |
| ex41.08 | - - - other | 25% | 12.5% |
| 41.09 | Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and dust | free | binding |

| iff Item umber | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 41 (continued) | | |
| 1.10 | Composition leather with a sasis of leather or leather fibre, in slabs, in sheets or in rolls | 30% | 15% |
| | Chapter 42 | | |
| | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) | | |
| .2.01 | Saddlery and harness of any material (for exemple, saddles, harness, collars, traces, kneepads and boots), for any kind of animal: | | |
| .2.01 | - of leather or of composition leather or of rubber | 25% | 12.5% |
| .2.01 | - of other plastic materials than soft ones | 30% | 15% |
| .2.01 | - of textile fabrics or felt | 30% | 15% |
| .2.02 | Travel goods (for exemple, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheats, cases, boxes (for exemple, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers of leather or of composition leather, of vulcanised fibre, of artifical plastic sheeting, of paperboard or of textile fabric: | | |
| 590 | - of leather or of composition leather, of vulcanised fibre of plastic materials or of textile fabrics covered with plastic materials: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 42 (continued) | | |
| | - - of leather or of composition leather: | | |
| ex590 | - - - bags, weighing each more than 0.5 kg net | 15% | 7.5% |
| ex590 | - - - other travel goods | 20% | 10% |
| ex590 | - - - other, such as etuis, boxes, brief-cases, pocket-books and purses; bags weighing each not more than 0.5 kg net | 30% | 15% |
| ex590 | - - other plastic materials than soft ones or vulcanised fibres | 30% | 15% |
| 990 | - other | 35% | 17.5% |
| 42.03 | Articles of apparel and clothing accessories, of leather or of composition leather: | | |
| 100 | - worker's gloves | 25% | 12.5% |
| 900 | - other: | | |
| ex900 | - - boxing and fencing gloves and other sports gloves | 25% | 12.5% |
| ex900 | - - gloves, other, and parts thereof | 16% | 8% |
| ex900 | - - clothes | 30% | 15% |
| ex900 | - - belts | 30% | 15% |
| ex900 | - - other | 25% | 12.5% |
| 42.04 | Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes | | |
| ex42.04 | - transmission and conveyor belts | 20%<br>min.duty p.1kg 2:- | 10%<br>1:- |
| ex42.04 | - machine packings | 25% | 12.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 42 continued | | |
| ex42.04 | - other | 20% | 10% |
| | min. duty p. 1kg | 2:- | 1:- |
| 42.05 | Other articles of leather or of composition leather | | |
| ex42.05 | - welts | 30% | 15% |
| ex42.05 | - pieces of leather or of composition leather, stamped or cut out in special forms but not further manufactured; leather parts for braces and belts | 30% | 15% |
| ex42.05 | - other | 25% | 12.5% |
| 42.06 | Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons | free | binding |
| | Chapter 43 | | |
| | Furskins and artificial fur; manufactures thereof | | |
| 43.01 | Raw furskins: | | |
| 200 | - of mink | free | binding |
| 900 | - other | 10% | 5% |
| 43.02 | Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated): | | |
| 700 | - furskins, which in the undressed form fall within heading No. 43.01 and which are not assembled in plates, crosses or similar forms: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 43 (continued) | | |
| ex700 | - - of muskrat | 35% | 17.5% |
| ex700 | - - of Astrakhan, Persian, semi-Persian and Tibet sheep and lambs | 35% | 17.5% |
| ex700 | - - other | 30% | 15% |
| | - other furskins which are not assembled in plates, crosses or similar forms: | | |
| 820 | - - of skins of sheep and lambs or of skins of goats and kids | 30% | 15% |
| 890 | - - of other animals | 33% | 16.5% |
| 900 | - furskins, assembled in plates, crosses or similar forms: | | |
| ex900 | - - of chinchilla, ermine, marten sable, beaver, seaotter, otter, fur seal, common seal, fox, lynx or hare skins | 45% | 22.5% |
| ex900 | - - of Astrakhan, Persian, semi-Persian and Tibetsheep and lambs | 35% | 17.5% |
| ex900 | - - of skins of other sheep and lambs or of skins of goats and kids | 35% | 17.5% |
| ex900 | - - of muskrat skin | 35% | 17.5% |
| ex900 | - - other | 30% | 15% |
| 950 | - pieces of cuttings, of furskins, including heads, paws, tails and the like: | | |
| ex950 | - - of muskrat; of Astrakhan, Persian, semi-Persian or Tibet sheep and lambs | 35% | 17.5% |
| ex950 | - - of skins of other animals, excluding fox, beaver, sea-otter, otter, ermine, marten, mink, sable, lynx, fur seal, chinchilla, hare, common seal, common sheep or common lamb skins | 33% | 16.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 43 (continued) | | |
| ex950 | - - other | 30% | 15% |
| 43.03 | Articles of furskin: | | |
| ex43.03 | - of chinchilla, ermine, marten, sable, beaver, sea otter, fur seal, common seal, fox, lynx or hare skins | 50% | 25% |
| ex43.03 | - of Astrakhan, Persian, semi-Persian or Tibet sheep and lambs | 35% | 17.5% |
| ex43.03 | - of skins of other sheep and lambs or of skins of goats and kids | 30% | 15% |
| ex43.03 | - of musk rat | 35% | 17.5% |
| ex43.03 | - other | 30% | 15% |
| 43.04 | Artificial fur and articles made thereof: | | |
| | - artificial fur: | | |
| ex43.04 | - - on backing of leather | 25% | 12.5% |
| ex43.04 | - - other | 30% | 15% |
| | - articles of artificial fur: | | |
| | - - of artificial fur on a backing of leather: | | |
| ex43.04 | - - - worker's gloves and sports gloves | 25% | 12.5% |
| ex43.04 | - - - gloves, other | 10% | 0% |
| ex43.04 | - - - other | 25% | 12.5% |
| ex43.04 | - - other | 30% | 15% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | SECTION IX | | |
| | WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK | | |
| | Chapter 44 | | |
| | Wood and articles of wood; wood charcoal | | |
| 44.01 | Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust | free | binding |
| 44.02 | Wood charcoal (including shell and nut charcoal), agglomerated or not | free | binding |
| 44.03 | Wood in the rough, whether or not stripped of its bark or merely roughed down | free | binding |
| 44.04 | Wood, roughly squared or half-squared, but not further manufactured | free | binding |
| 44.05 | Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5mm | free | binding |
| 44.06 | Wood paving blocks | free | binding |
| 44.07 | Railway or tramway sleepers of wood | free | binding |
| 44.08 | Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 44 (continued) | | |
| 44.09 | Hoopwood; split poles; piles pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids | free | binding |
| 44.10 | Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, toolhandles or the like | 5% | 2.5% |
| 44.11 | Drawn wood; match splints; wooden pegs or pins for footwear | 5% | 2.5% |
| 44.12 | Wood wool and wood flour | 5% | 2.5% |
| 44.13 | Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, beaded, centre-beaded or the like, but not further manufactured: | | |
| 100 | - blocks, strips and friezes for parquet or wood blocks flooring, not assembled | 10% | 5% |
| 900 | - other | free | binding |
| 44.14 | Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 44 (continued) | | |
| ex44.14 | - of common or warted birch or other birch; of pine, fir or aspen | 5% | 2.5% |
| ex44.14 | - other | 3% | 1.5% |
| 44.15 | Plywood, blockboard, laminboard, battenboard and similar laminated wood products (inc. veneered panels and sheets); inlaid wood and wood marquetry: | | |
| 100 | - veneered panels | 9% | 4.5% |
| 200 | - plywood: | | |
| ex200 | - - for aircraft | 6% | 3% |
| | - - other: | | |
| ex200 | - - - of Nothern pine or fir; of birch or aspen | 6% | 3% |
| ex200 | - - - of oak; of other Nothern deciduous wood or other wood | 3% | 1.5% |
| 900 | - other | 9% | 4.5% |
| ~~ex900~~ | ~~blockboard, laminboard and battenboard~~ | 9% | 4.5% |
| ex900 | - - inlaid wood and wood marquetry | 9% | 4.5% |
| 44.16 | Cellular wood panels, whether or not faced with base metal | 9% | 4.5% |
| 44.17 | "Improved" wood, in sheets, blocks or the like | 5% | 2.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 44 (continued) | | |
| 44.18 | Reconstitud wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like | 5% | 2.5% |
| 44.19 | Wooden beadings and mouldings, including moulded skirting and other moulded boards | 10% | 5% |
| 44.20 | Wooden picture frames, photograph frames, mirror frames and the like | 10% | 5% |
| 44.21 | Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, unassembled or partly assembled: | | |
| 100 | - boards for cases, in shooks | free | binding |
| 900 | - other | 10% | 5% |
| 44.22 | Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading No.44.08: | | |
| 100 | - staves, other than those falling within heading No. 44.08 | free | binding |
| 300 | - other | 10% | 5% |
| 44.23 | Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels): | | |
| 100 | - prefabricated and sectional buildings | free | binding |
| 900 | - other | 10% | 5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 44 (continued) | | |
| 44.24 | Household utensils of wood | 15% | 7.5% |
| 44.25 | Wooden tools, toolbodies, tool handles, brooms and brush bodies and handles; boot and shoe lasts and trees, of wood: | | |
| 100 | - wooden tools, tool bodies, tool handles, brooms and brush bodies and handles | 10% | 5% |
| | - boot and shoe lasts and trees: | | |
| 200 | - - roughly shaped blanks | free | binding |
| 300 | - - other | 10% | 5% |
| 44.26 | Spools, cops, bobbins, sewing thread reels and the like, of turned wood | 5% | 2.5% |
| 44.27 | Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapters 94; cascets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; Cases for cutlery, for drawing instruments or for violins and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood | 15% | 7.5% |
| 44.28 | Other articles of wood | 15% | 7.5% |
| | Chapter 45 | | |
| | Cork and articles of cork | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 45 (continued) | | |
| 45.01 | Natural cork, unworked, crushed, granulated or ground; waste cork | free | binding |
| 45.02 | Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers) | 10% | 5% |
| 45.03 | Articles of natural cork | 10% | 5% |
| 45.04 | Agglomerated cork (being cork agglomerated with or without a building substance) and articles of agglomerated cork: | | |
| 200 | - discs | 15% | 7.5% |
| 900 | - other | 10% | 5% |
| | Chapter 46 | | |
| | Manufactures of straw, of esparto and of other plaiting materials; basketware and wickerwork | | |
| 46.01 | Plaits and similar products of plaiting materials for all uses, whether or not assembled into strips | 15% | 7.5% |
| 46.02 | Plaiting materials bound together in parallel strands or woven, in sheets form, including matting, mats and screens; straw envelopes for bottles | 25% | 12.5% |
| 46.03 | Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No.46.01 or 46.02; articles of loofah | 25% | 12.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | SECTION X | | |
| | PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF | | |
| | Chapter 47 | | |
| | Paper-making material | | |
| 47.01 | Pulp derived by mechanical or chemical means from any fibrous vegetable material | free | binding |
| 47.02 | Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making | free | binding |
| | Chapter 48 | | |
| | Paper and paperboard; articles of paper pulp, of paper or of paperboard | | |
| | I. Paper and paperboard, in rolls or in sheets | | |
| 48.01 | Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets | | |
| 100 | - newsprint | free | binding |
| 600 | - grey rag paper and paperboard | 15% | 7.5% |
| 990 | - other: | | |
| ex990 | - - cellulose wadding | 5% | 2.5% |
| ex990 | - - other | 10% | 5% |
| 48.02 | Hand-made paper and paperboard | 10% | 5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 48 (continued) | | |
| 48.03 | Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets | 10% | 5% |
| 48.04 | Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets | 15% | 7.5% |
| 48.05 | Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets | 10% | 5% |
| 48.06 | Paper and paperboard, ruled or squared, but not otherwise printed, in rolls or sheets | 10% | 5% |
| 48.07 | Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within chapter 49), in rolls or sheets: | | |
| 100 | - impregnated or coated with bitumen or asphalt or coated with graphite | 20% | 10% |
| | - other: | | |
| 300 | - - impregnated or coated with wax or paraffin or oil; coated with chalk | 15% | 7.5% |
| 600 | - - treated with glue; coated with carbon mass or other colouring mass; varnished, lacquered, coloured, bronzed or impregnated with other material than wax, paraffin or oil: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 48 (continued) | | |
| ex600 | - - - varnished or lacqured, intended for electric insulation | 10% | 5% |
| ex600 | - - - other | 20% | 10% |
| 700 | - - coated with plastic materials | 10% | 5% |
| 800 | - - printed, not falling within sub-headings 48.07.300- 48.07.700 | 25% | 12.5% |
| 900 | - - other | 25% | 12.5% |
| 48.08 | Filter blocks, slabs and plated, of paper pulp | 10% | 5% |
| 48.09 | Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders | 10% | 5% |
| | II. Paper and paperboard cut to size or shape and articles of paper or paperboard | | |
| 48.10 | Cigarette paper, cut to size, whether or not in the form of booklets or tubes | 15% | 7.5% |
| 48.11 | Wallpaper and lincrusta; window transparancies of paper | 25% | 12.5% |
| | min. duty p.1kg | 1:50 | -:75 |
| 48.12 | Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound | 12% | 6% |
| 48.13 | Carbon and other copying papers (including dublicator stencils) and transfer papers, cut to size, whether or not put up in boxes | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 48 (continued) | | |
| 100 | - carbon and other similar copying papers | 30% | 15% |
| 200 | - dublicator stencils | 20% | 10% |
| 900 | - other | 10% | 5% |
| 48.14 | Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery | 25% | 12.5% |
| 48.15 | Other paper and paperboard, cut to size or shape | 25% | 12.5% |
| 48.16 | Boxes, bags and other packing containers, of paper or paperboard | 25% | 12.5% |
| 48.17 | Box files, letter trays, storage boxes and similar articles, of paperboard, of a kind commonly used in offices, shops and the like | 25% | 12.5% |
| 48.18 | Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper and paperboard | 25% | 12.5% |
| 48.19 | Paper and paperboard labels, whether or not printed or gummed | 10% | 5% |
| 48.20 | Bobbins, spools, cops and similar support of paper pulp, paper or paperboard (whether or not perforated or hardened) | 5% | 2.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 48 (continued) | | |
| 48.21 | Other articles of paper pulp, paper, paperboard or cellulose wadding | | |
| 100 | - articles for use in machinery or plant | 10% | 5% |
| 901 | - moulded sheets for packing eggs | free | binding |
| 909 | - other: | | |
| ex909 | - - articles of cellulose wadding | 5% | 2.5% |
| ex909 | - - other | 25% | 12.5% |
| | Chapter 49 | | |
| | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans | | |
| 49.01 | Printed books, booklets, brochures, pamphlets and leaflets | free | binding |
| 49.02 | Newspapers, journals and periodicals, whether or not illustrated | free | binding |
| 49.03 | Children's picture books and painting books | free | binding |
| 49.04 | Music, printed or in manuscript, whether or not bound or illustrated | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 49 (continued) | | |
| 49.05 | Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial) | free | binding |
| 49.06 | Plans and drawings, for industrial, architectual, engineer ing, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts | free | binding |
| 49.07 | Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock share and bond certificates and similar documents of title; cheque books | free | binding |
| 49.08 | Transfer (Decalcomanias) | 10% | 5% |
| 49.09 | Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings | 25% | 12.5% |
| 49.10 | Calendars of any kind, of paper or paperboard, including calendar blocks | 25% | 12.5% |
| 49.11 | Other printed matter, including printed pictures and photographs: | | |
| | - pictures, planches and photo-graphs: | | |
| 100 | - - for educational purposes | free | binding |
| 109 | - - other | 25% | 12.5% |
| 909 | - other printed matter | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | SECTION XI | | |
| | TEXTILES AND TEXTILE ARTICLES | | |
| | Chapter 50 | | |
| | Silk and waste silk | | |
| 50.01 | Silk-worm cocoons suitable for reeling | 6% | 3% |
| 50.02 | Raw silk (not thrown) | 6% | 3% |
| 50.03 | Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags) | 6% | 3% |
| 50.04 | Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale | 5% | 2,5% |
| 50.05 | Yarn spun from silk waste other than noil, not put up for retail sale | 5% | 2,5% |
| 50.06 | Yarn spun from noil silk, not put up for retail sale | 5% | 2,5% |
| 50.07 | Silk yarn and yarn spun from noil or other waste silk, put up for retail sale | 10% | 9% |
| 50.08 | Silk-worm gut; imitation catgut of silk | 6% | 3% |
| 50.09 | Woven fabrics of silk or of waste silk other than noil min.duty p. 1kg | ~~30%~~ 28 % 8:- | ~~25%~~ 14 % 4:- |
| 50.10 | Woven fabrics of noil silk min.duty p. 1 kg | ~~30%~~ 28 % 8:- | ~~25%~~ 14 % 4:- |
| | Chapter 51 | | |
| | Man-made fibres (continous) | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty | |
|---|---|---|---|---|
| | Chapter 51 (continued) | | | |
| 51.01 | Yarn of man-made fibres (continuous) not put up for retail sale: | | | |
| | - of synthetic fibres: | | | |
| 010 | - - cord yarn | 25% | ~~12,5%~~ | free |
| 020 | - - sewing thread | 25% | ~~12,5%~~ | 12% |
| | - - other: | | | |
| 030 | - - - textured yarn | 25% | 12,5% | |
| 040 | - - - other | 25% | ~~12,5%~~ | free |
| | - of regenerated fibres: | | | |
| 050 | - - cord yarn | 30% | ~~4)~~ | 22% |
| | - - other: | | | |
| 060 | - - - textured yarn | 30% | ~~4)~~ | 22% |
| 090 | - - - other | 30% | ~~4)~~ | 22% |
| 51.02 | Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials: | | | |
| 001 | - of synthetic fibre materials | 4% | 2% | |
| 005 | - of regerated fibre materials | 4% | 2% | |
| 51.03 +) | | | | |
| ~~51.03~~ | ~~Yarn of man-made fibres (continuous), put up for retail sale~~ | ~~20%~~ | ~~10%~~ | |
| 51.04 | Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02: | | | |
| +) 51.03 | Yarn of man-made fibres (continuous), put up for retail sale: | | | |
| ex51.03 | - of synthetic fibres | 20% | 15% | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 51 (continued) | | |
| 010 | - cord fabrics | 25% | [illegible] 10% |
| +) 020 | - other: | | |
| | - - of synthetic fibre materials: | | |
| +) 040 | - - - other (than those mentioned in sub-heading 040): | | |
| 491 | - - - - printed or woven with designs, the weave design being visible and the number of threads within the design exceeding 12: | | |
| ex491 | - - - - - weighing not more than 100 g per sq. m. | 50% | ~~XXX~~ 35% |
| | min.duty p. 1kg | 7:- | 5:- |
| ex491 | - - - - - weighing more than 100 g per sq. m. | 50% | ~~XX~~ 35% |
| | min.duty p. 1kg | 6:15 | 4:30 |
| 499 | - - - - other: | | |
| ex499 | - - - - - weighing not more than 100g per sq. m. | 50% | ~~XX~~ 35% |
| | min.duty p. 1kg | 6:15 | 4:30 |
| ex499 | - - - - - weighing more than 100 g per sq. m. | 50% | ~~XX~~ 35% |
| | min.duty p. 1kg | 5:50 | 3:80 |
| | - - of regenerated fibre materials: | | |
| | - - - containing natural silk and/or man-made fibres falling within heading 51.01, together more than 85 per cent of the weight: | | |
| 920 | - - - - printed or woven with designs, the weave design being visible and the number of threads within the design exceeding 12: | | |
| +) 020 | - for use in industry for the manufacture of conveyor belts and belting, machinery joints and flexible tubing and piping, weighing more than 300 g/m$^2$. | 50% | ~~full reduction~~ 15% |
| | min.duty p. 1kg | 5.50-6.00 | ~~(-25% min 2.75)~~ 1.75 |
| ++) 040 | - - - for use in industry for the manufacture of umbrellas and parasols width not more than 60 cm | 50% | ~~full reduction~~ 15% |
| | | 5.50 9.00 | ~~(-25% min 2.75)~~ 1.75 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 51 (continued) | | |
| ex920 | - - - - - weighing not more than 100 g per sq. m. | 50% | ~~1)~~ 35% |
| | min.duty p. 1kg | 9:50 | 6:50 |
| ex920 | - - - - - weighing more than 100 g per sq. m. | 50% | ~~1)~~ 35% |
| | min. duty p. 1kg | 8:- | 5:50 |
| 930 | - - - - other: | | |
| ex930 | - - - - - weighing not more than 100 g per sq. m. | 50% | ~~1)~~ 35% |
| | min. duty p. 1kg | 8:- | 5:50 |
| ex930 | - - - - - weighing more than 100 g per sq. m. | 50% | ~~1)~~ 35% |
| | min. duty p. 1kg | 6:- | 4:30 |
| | - - - other: | | |
| 950 | - - - - printed or woven with design, the weave design being visible and the number of threads within the design exceeding 12: | | |
| ex950 | - - - - weighing not more than 100 g per sq.m. | 50% | ~~1)~~ 35% |
| | min. duty p. 1kg | 7:- | 5:- |
| ex950 | - - - - weighing more than 100 g per sq. m. | 50% | ~~1)~~ 35% |
| | min. dutyp. 1kg | 6:15 | 4:30 |
| 990 | - - - - other: | | |
| ex990 | - - - - - weighing not more than 100 g per sq. m. | 50% | ~~1)~~ 35% |
| | min.duty p. 1 kg | 6:15 | 4:30 |
| ex990 | - - - - - weighing more than 100 g per sq. m. | 50% | ~~1)~~ 35% |
| | min. duty p. 1kg | 5:50 | 3:80 |

~~1) Subject to a cut less than the general cut~~

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 52 | | |
| | Metallised textiles | | |
| 52.01 | Metallised yarn, being textile yarn spun with metal or covered with metal by any process | 85% | 47.5% |
| 52.02 | Woven fabrics of metal thread or of metallised yarn of a kind used in articles of apparel, as furnishing fabrics or the like | 100% | 50% |
| | Chapter 53 | | |
| | Wool and other animal hair | | |
| 53.01 | Sheep's or lamb's wool, not carded or combed | free | binding |
| 53.02 | Other animal hair (fine or coarse), not carded or combed | free | binding |
| 53.03 | Waste of sheep's or lamb's wool or of other animal hair (fine or coarse), not pulled or garnetted | free | binding |
| 53.04 | Waste of sheep's or lamb's wool or of other animal hair (fine or coarse), pulled or garnetted rags | free | binding |
| 53.05 | Sheep's or lamb's wool or other animal hair (fine or coarse), carded or combed | free | binding |
| 53.10 | Yarn of sheep's or lamb's wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale: | | |
| ex 53.10 | - of horsehair | | 12% |
| 53.11 | Woven fabrics of sheep's or lamb's wool or of fine animal hair | | |
| | - containing together more than 5 per cent by weight natural silk and/or man-made fibres falling within heading No. 51.01: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 53 (continued) | | |
| 001 | - - weighing more than 500 g per sq. m. | 40% | 30% |
| | min. duty p. 1 kg | 5:25 | 4:- |
| 002 | - - weighing more than 200 g but not more than 500 g per sq. m. | 40% | 30 |
| | min. duty p. 1 kg | 6:50 | 5:- |
| 003 | - - weighing not more than 200 g per sq. m. | 40% | 30 |
| | min. duty p. 1 kg | 8:- | 6:- |
| | - other | | |
| 009 | - - weighing not more than 200 g per sq. m. | 32% | 30 |
| | min. duty p. 1 kg | 5:- | 4:70 |
| 53.12 | Woven fabrics of coarse animal hair other than horsehair | 32% | 30 |
| | min. duty p. 1 kg | 4:50 | 4:20 |
| 53.13 | Woven fabrics of horsehair | 32% | 30% |
| | min. duty p. 1 kg | 4:50 | 4:20 |
| | Chapter 54 | | |
| | Flax and ramie | | |
| 54.01 | Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags): | | |
| 100 | - flax tow, tarred or dyed | 10% | 5% |
| | min. duty 1 kg | -:07 | -:035 |
| 900 | - other | free | binding |
| 54.02 | Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags): | | |
| 001 | - ramie noils, tarred or dyed | 10% | 5% |
| | min. duty 1 kg | -:07 | -:035 |
| 009 | - other | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 54 (continued) | | |
| 54.05 | Woven fabrics of flax or of ramie: | | |
| 001 | - woven with designs, the weave design being visible and the number of threads within the design exceeding 8; fabrics with woven names, letters or numbers<br>min. duty p. 1 kg | 40%<br>3:75 | 35%<br>3:30 |
| | - other: | | |
| | - - unbleached and undyed: | | |
| | - - - weighing not more than 500 g per sq. m.: | | |
| 005 | - - - - containing in a surface of 1 sq.m. not more than 35 warp and weft threads, counted together<br>min. duty p. 1 kg | 40%<br>2:75 | 35%<br>2:40 |
| 007 | - - - - containing in a surface of 1 sq.m. more than 35 warp and weft threads, counted together<br>min. duty p. 1 kg | 40%<br>3:50 | 35%<br>3:- |
| 009 | - - other: | | |
| ex009 | - - - containing in a surface of 1 sq.cm. not more than 25 warp and weft threads, counted together<br>min. duty p. 1 kg | 40%<br>3:30 | 35%<br>3:- |
| ex009 | - - - other | 40%<br>3:50 | 35%<br>3:- |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 55 | | |
| | Cotton | | |
| 55.01 | Cotton, no carded or combed | free | binding |
| 55.02 | Cotton linters | free | binding |
| 55.03 | Cotton waste (including pulled or garnetted rags), not carded or combed | free | binding |
| 55.04 | Cotton, carded or combed | 5% | 2.5% |
| 55.05 | Cotton yarn, not put up for retail sale: | | |
| 002 | - other mercerized yarns and effect yarns (excluding sewing cotton) | 9% min.duty p. 1kg -:90 | 7% -:65 |
| | - other yarns: | | |
| | - - single: | | |
| 003 | - - - up to No.20 inclusive | 8% min.duty p. 1kg -:345 -:415 | 7% -:30 |
| 005 | - - - over No. 20 | 8% min.duty p. 1kg 0,43-0,69 | 7% -:40 |
| | - - of two or more strands: | | |
| 008 | - - - up to No.20 inclusive | 8% min.duty p. 1kg -:47--:69 | 7% -:40 |
| 009 | - - - over No. 20 | 8% min.duty p.1kg -:50 - 1:11 | 7% -:50 |
| 55.09 | Other woven fabrics of cotton: | | |
| 010 | - cord fabrics | 25% | 10% |
| 030 | - tarpaulin fabrics | 30% min.duty p.1kg 1:52 -2:84 | 30% 1:20 |
| | - other: | | |
| | - - containing natural silk or man-made fibres falling within heading 51.01: | | |
| 150 | - - - printed or woven with designs, the weave design being visible and the number of threads within the design exceeding 12: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 55 (continued) | | |
| ex150 | - - - - weighing ~~xxxxx~~ not more than 100 g per sq. m. | 50% | 30% |
| | min.duty p. 1kg | 7:- | 4:20 |
| ex150 | - - - - weighing more than 100g per sq.m. | 50% | 30% |
| | min.duty p. 1kg | 6:15 | 3:70 |
| 250 | - - - other: | | |
| ex250 | - - - - weighing not more than 100 g per sq.m. | 50% | 30% |
| | min.duty p. 1kg | 6:15 | 3:70 |
| ex250 | - - - - weighing more than 100 g per sq. m. | 50% | 30% |
| | min.duty p. 1kg | 5:50 | 3:30 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 55 (continued) | | |
| | - - other : | | |
| 508 | - - - woven with design, the weave design being visible and the number of threads within the design exceeding 12: | | |
| | - - - - weighing nor more than 100 g per sq. m.: | | |
| ex508 | - - - - - unbleached and undyed | 30% | 30% |
| | min.duty p. 1 kg | 9:31 | 4:- |
| ex508 | - - - - - other | 30% | 30% |
| | min.duty p. 1 kg | 7:64 | 4:- |
| | - - - other: | | |
| | - - - - weighing more than 100 g but not more than 200 g per sq. m.: | | |
| 840 | - - - - - other (than unbleached and undyed): | | |
| ex840 | - - - - - - printed, less than 88 cm. in width | 28% | 25% |
| | min.duty p. 1kg | 3:54 | 3:54 |
| | - - - - weighing not more than 100 g per sq. m.: | | |
| 870 | - - - - - unbleached and undyed | 30% | 30% |
| | min.duty p. 1kg | 4:30 | 4:- |
| 890 | - - - - other | 30% | 30% |
| | min.duty p. 1kg | 4:03 - 6:95 | 4:- |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 56 | | |
| | Man-made fibre (discontinuous) | | |
| 56.01 | Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning: | | |
| 100 | - synthetic fibres | free | binding |
| | - regenerated fibres: | | |
| 201 | - - viscose fibres<br>min. duty 1kg | 6%<br>-:10 | 3%<br>-:5 |
| 209 | - - other | free | binding |
| 56.02 | Continuous filament tow for the manufacture of man-made fibres (discontinuous): | | |
| 100 | - of synthetic fibres | 25% | 12.5% |
| | - of regenerated fibres: | | |
| 201 | - - for the manufacture of cigarette filters | 30% | 15% |
| 209 | - - other | 30% | 15% |
| 56.03 | Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning | free | binding |
| 56.04 | Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning: | | |
| 100 | - synthetic fibres | free | binding |
| | - regenerated fibres: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 56 (continued) | | |
| 201 | - - viscose fibres<br>min. duty 1 kg | 6%<br>-:10 | 3%<br>-:05 |
| 209 | - - other | free | binding |
| 56.05 | Yarn of man-made fibres (discontineuous or waste), not put up for retail sale: | | |
| 002 | - other merarized yarns and effect yarns (excluding sewing thread)<br>min. duty p. 1 kg | 9%<br>-:90 | 7%<br>-:65 |
| | - other yarns: | | |
| | - - single: | | |
| 003 | - - - up to No. 20 inclusive<br>min. duty p. 1 kg | 8%<br>-:415 | 7%<br>-:35 |
| 004 | - - - over No. 20:<br>min. duty p. 1 kg | 8%<br>-:54--:69 | 7%<br>-:50 |
| | - - of two or more strands: | | |
| 008 | - - - up to No. 20 inclusive<br>min. duty p. 1 kg | 8%<br>-:52--:62 | 7%<br>-:45 |
| 009 | - - - over No. 20<br>min. duty p. 1 kg | 8%<br>-:59-1:11 | 7%<br>-:60 |
| 56.07 | Woven fabrics of man-made fibres (discontinuous or waste) | | |
| 010 | - cord fabrics | 25% | 10% |
| 030 | - tarpaulin fabrics<br>min. duty p. 1 kg | 30%<br>2:84 | 30%<br>1:20 |
| | - other: | | |
| | - - containing natural silk or man-made fibres falling within heading 51.01: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 56 (continued) | | |
| 001 | - - - printed or woven with designs, the weave design being visible and the number of threads within the designs exceeding 12: | | |
| | - - - - weighing not more than 100 g per sq. m. | 50% | 30% |
| | min. duty p. 1 kg | 7:- | 4:20 |
| | - - - - weighing more than 100 g per sq. m. | 50% | 30% |
| | min. duty p. 1 kg | 6:15 | 3:70 |
| 003 | - - - other: | | |
| ex003 | - - - - weighing not more than 100 g per sq. m. | 50% | 30% |
| | min. duty p. 1 kg | 6:15 | 3:70 |
| ex003 | - - - - weighing more than 100 g per sq. m. | 50% | 30% |
| | min. duty p. 1 kg | 5:50 | 3:30 |
| | - - other | | |
| 910 | - - - woven with design, the weave design being visible and the number of threads within the design exceeding 12: | | |
| ex910 | - - - - weighing not more than 100 g per sq.m. | 30% | 30% |
| | min. duty p. 1 kg | 7:64 | 4:- |
| | - - - other: | | |
| 990 | - - - - weighing not more than 100 g per sq.m. | 30% | 30% |
| | min. duty p. 1 kg | 4:03-6:95 | 4:- |

| ff Item mber | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | **Chapter 57** | | |
| | **Other vegetable textile materials; paper yarn and woven fabrics of paper yarn** | | |
| .01 | True hemp (cannabis sativa), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes): | | |
| 200 | - tow of true hemp, tarred or dyed<br>min.duty 1kg | 10%<br>-:70 | 5%<br>-:35 |
| 900 | - other | free | binding |
| .02 | Manila hemp (abaca) (musa textilis), raw or processed but not spun; tow or waste of Manila hemp (including pulled or garnetted rags or ropes): | | |
| 001 | - tow of Manila hemp, tarred or dyed<br>min. duty 1kg | 10%<br>-:70 | 5%<br>-:35 |
| 009 | - other | free | binding |
| .03 | Jute, raw or processed but not spun; tow and waste of jute (including pulled or garnetted rags or ropes): | | |
| 001 | - tow of jute, tarred or dyed<br>min. duty 1kg | 10%<br>-:70 | 5%<br>-:35 |
| 009 | - other | free | binding |
| .04 | Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes) | | |
| 001 | - tow of other vegetable textile fibres, tarred or dyed<br>min. duty 1kg | 10%<br>-:70 | 5%<br>-:35 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 57 (continued) | | |
| 009 | - other | free | binding |
| 57.05 | Yarn of true hemp: | | |
| 001 | - put up in retail sale<br>min.duty p. 1kg | 7%<br>-:30 | 3.5%<br>-:15 |
| | - other: | | |
| 008 | - - unbleached and undyed: | | |
| ex008 | - - - single<br>min.duty 1 kg | 12%<br>-:65 | 6%<br>-:325 |
| | - - - of two or more strands: | | |
| ex008 | - - - - up to No.18 inclusive<br>min.duty 1kg | 7%<br>-:30 | 3.5%<br>-:15 |
| ex008 | - - - - over No.18<br>min.duty 1kg | 7%<br>-:45 | 3.5%<br>-:225 |
| 009 | - - other: | | |
| ex009 | - - - single<br>min.duty 1kg | 12%<br>1:- | 6%<br>-:50 |
| | - - - of two or more strands: | | |
| ex009 | - - - - up to No. 18 inclusive<br>min.duty 1kg | 5%<br>-:70 | 2.5%<br>-:35 |
| ex009 | - - - - over No.18<br>min.duty 1kg | 5%<br>-:55 | 2.5%<br>-:275 |
| 57.06 | Yarn of jute:<br>- other (than put up for retail sale): | | |
| 008 | - - single<br>min.duty p. 1kg | 12%<br>-:15 | 7%<br>-:10 |
| 009 | - - of two or more strands<br>min.duty p. 1kg | 12%<br>-:28 | 7%<br>-:18 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 57 (continued) | | |
| ex905 | - - - - single (other than yarn of Manila hemp and of sisal) | 12% | 6% |
| | min. duty 1kg | -:60 | -:30 |
| | - - - - of two or more strands: | | |
| ex905 | - - - - - up to No.18 inclusive (other than yarn of Manila hemp and of sisal) | 7% | 3.5% |
| | min. duty 1kg | -:30 | -:15 |
| ex905 | - - - - - over No.18 (other than yarn of sisal) | 7% | 3.5% |
| | min. duty 1kg | -:45 | -:225 |
| 909 | - - - other: | | |
| ex909 | - - - - single (other than yarn of sisal) | 12% | 6% |
| | min. duty 1kg | 1:25 | -:625 |
| | - - - - of two or more strands: | | |
| ex909 | - - - - - up to No.18 inclusive (other than yarn of sisal) | 5% | 2.5% |
| | min. duty 1kg | -:70 | -:35 |
| ex909 | - - - - - over No.18 (other than yarn of sisal) | 5% | 2.5% |
| | min. duty 1kg | -:55 | -:275 |
| 57.08 | Paper yarn | 12% | 10% |
| | min.duty 1kg | -:36 | -:30 |
| 57.09 | Woven fabrics of true hemp: | | |
| 001 | - weighing more than 500 g per sq. m.: | | |
| ex001 | - - unbleached and undyed | 30% | 15% |
| | min.duty p. 1kg | 1:20 | -:60 |
| ex001 | - - other | 40% | 20% |
| | min. duty p.1kg | 2:- | 1:- |
| 009 | - weighing not more than 500 g per sq.m.: | | |
| ex009 | - - woven with designs, the weave design being visible and the number of threads within the designs exceeding 8 | 40% | 20% |
| | min. duty p.1kg | 3:75 | 1:875 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 57 (continued) | | |
| | - - other: | | |
| ex009 | - - - unbleached and undyed | 40% | 20% |
| | min.duty p. 1kg | 3:50 | 1:75 |
| | - - - other: | | |
| ex009 | - - - - Containing in a surface of 1 sq.cm. not more than 25 warp and weft threads counted together | 40% | 20% |
| | min. duty p. 1kg | 3:30 | 1:65 |
| ex009 | - - - - other | 40% | 20% |
| | min. duty p. 1kg | 3:50 | 1:75 |
| 57.11 | Woven fabrics of other vegetable textile fibres: | | |
| 001 | - fabrics of cocoonut fibres | 25% | 12.5% |
| | - other: | | |
| 008 | - - unbleached and undyed | | |
| ex008 | - - - woven with designs, the weave design being visible and the number of threads within the designs exceeding 8 | 40% | 20% |
| | min. duty p. 1kg | 3:75 | 1:875 |
| | - - - other: | | |
| ex008 | - - - - weighing more than 500 g per sq. m. | 30% | 15% |
| | min. duty p. 1kg | 1:20 | -:60 |
| ex008 | - - - - weighing not more than 500 g per sq. m. | 40% | 20% |
| | min. duty p. 1kg | 1:60 | -:80 |
| 009 | - - other: | | |
| ex009 | - - - woven with designs, the weave design being visible and the number of threads within the designs exceeding 8 | 40% | 20% |
| | min. duty p. 1kg | 3:75 | 1:875 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 57 (continued) | | |
| | - - - other: | | |
| ex009 | - - - - containing in a surface of 1 sq. cm. not more than 25 warp and weft threads counted together | 40% | 20% |
| | min.duty p. 1kg | 3:30 | 1:65 |
| ex009 | - - - - other | 40% | 20% |
| | min.duty p. 1kg | 4:- | 2:- |
| | Chapter 58 | | |
| | Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery | | |
| 58.01 | Carpets, carpeting and rugs, knotted (made up or not): | | |
| | - of sheep's or lambs' wool or other animal hair: | | |
| 101 | - - with not more than 180 knots per linear meter: | | |
| ex101 | - - - hand-knotted original oriental carpets | 35% | 17.5% |
| | min.duty p. 1kg | 4:- | 2:- |
| 109 | - - with more than 180 knots per linear meter: | | |
| ex109 | - - - hand-knotted original oriental carpets | 35% | 17.5% |
| | min.duty p. 1kg | 8:- | 4:- |
| 900 | - of other textile materials: | | |
| ex900 | - - hand-knotted original oriental carpets | 40% | 20% |
| | min.duty p. 1kg | 10:- | 5:- |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | **Chapter 57 (continued)** | | |
| | - - - other: | | |
| ex009 | - - - - containing in a surface of 1 sq. cm. not more than 25 warp and weft threads counted together | 40% | 20% |
| | min.duty p. 1kg | 3:30 | 1:65 |
| ex009 | - - - - other | 40% | 20% |
| | min.duty p. 1kg | 4:- | 2:- |
| | **Chapter 58** | | |
| | Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery | | |
| 58.01 | Carpets, carpeting and rugs, knotted (made up or not): | | |
| | - of sheep's or lambs' wool or other animal hair: | | |
| 101 | - - with not more than 180 knots per linear meter: | | |
| ex101 | - - - hand-knotted original oriental carpets | 35% | 17.5% |
| | min.duty p. 1kg | 4:- | 2:- |
| 109 | - - with more than 180 knots per linear meter: | | |
| ex109 | - - - hand-knotted original oriental carpets | 35% | 17.5% |
| | min.duty p. 1kg | 8:- | 4:- |
| 900 | - of other textile materials: | | |
| ex900 | - - hand-knotted original oriental carpets | 40% | 20% |
| | min.duty p. 1kg | 10:- | 5:- |

| ...f Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 58 (continued) | | |
| ...0 | Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not): | | |
| | - of sheep's or lambs' wool or of other animal hair: | | |
| ...0 | - - pile fabrics | 40% | 35% |
| | min. duty p. 1 kg | 6:25 | 5:50 |
| ...0 | - - other | 40% | 35% |
| | min. duty p. 1 kg | 3:40 | 3:- |
| ...0 | - of jute, manilla or sisal | 40% | 35% |
| | min. duty p. 1 kg | 1:80 | 1:65 |
| ...0 | - of other textile material (excluding coconut fibres) | 40% | 35% |
| | min. duty p. 1 kg | 5:- | 4:- |
| ...0 | Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand | 40% | 35% |
| ...0 | Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton within heading No. 55.08 and fabrics falling within heading No. 58.05): | | |
| ...0 | - of other textile material (than natural silk, man-made fibres falling within heading No. 51.01 and No. 56.01 or cotton) | 40% | 35% |
| | min. duty p. 1 kg | 5:- | 4:- |
| ...05 | Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhessive, other than goods falling within heading No. 58.06. | | |

| Tariff Item Number | Description of products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 58 (continued) | | |
| 01 | - of metal thread or metallised textile yarn, of a kind used in articles of apparel, as furnishing or the like | 100% | 50% |
| 03 | - of man-made fibres falling within heading No. 51.01 | 50% | 45% |
| | - of cotton or man-made fibres falling within heading No. 56.01: | | |
| 06 | - - containing natural silk or man-made fibres falling within heading No 51.01 | 50% | 45% |
| 57 | Chenille yarn, gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horse hair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like: | | |
| | - chenille yarn: | | |
| 10 | - - of natural silk: | | |
| ex110 | - - - put up for retail sale | 18% | 9% |
| ex110 | - - - other | 5% | 2.5% |
| 91 | - - of man-made fibres falling within heading No. 51.01: | | |
| ex191 | - - - put up for retail sale | 20% | 10% |
| | - - - other: | | |
| ex191 | - - - - of the synthetic fibres | 25% | 12.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 58 (continued) | | |
| ex191 | - - - - of regenerated fibres | 30% | 15% |
| 192 | - - of sheep's or lamb's wool or of other animal hair | 8% | 4% |
| | min.duty p. 1kg | 1:10 | -:55 |
| 193 | - - of cotton or man-made fibres falling within heading 56.01 | 9% | 4.5% |
| | min.duty p. 1kg | -:90 | -:45 |
| 194 | - - of jute | 12% | 6% |
| | min.duty p. 1kg | -:25 | -:125 |
| 199 | - - of other textile materials | 7% | 3.5% |
| | min. duty p. 1kg | -:30 | -:15 |
| 200 | - gimped elastic yarn, not falling within heading 40.07 (e.g. of polyuretan) | 20-30% | 15% |
| | min.duty p. 1kg | 2.25 - 12:- | - |
| | - other: | | |
| 991 | - - of natural silk or man-made fibres falling within heading 51.01: | | |
| ex991 | - - - of man-made fibres falling within heading 51.01 (excluding natural silk) | 50% | 40% |
| 992 | - - of metal thread or metallised textile yarn | 100% | 50% |
| | - - of cotton or man-made fibres falling within heading 56.01: | | |
| 994 | - - - containing natural silk or man-made fibres falling within heading 51.01 | 50% | 40% |
| 58.08 | Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain: | | |
| | - other (than fishing nets , sold by metre) | | |
| 005 | - - of man-made fibres falling within heading 51.01 | 55% | 40% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 58 (continued) | | |
| 58.09 | Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs: | | |
| 003 | - of man-made fibres falling within heading 51.01 | 55% | 40% |
| 009 | - of other textile materials (than of natural silk or of man-made fibres falling within heading 51.01): | | |
| - | - - of cotton or of man-made fibres falling within heading 56.01: | | |
| ex009 | - - - curtain tissues of twisted yarns | 40% | 35% |
| ex009 | - - of other textile materials | 40% | 35% |
| 58.10 | Embroidery, in the piece, in strips or in motifs | 150% of the duty on the fabric | 30% |

| ıriff Item ımber | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 59 | | |
| | Wadding and felt; twine, cordace, ropes and cables; special fabrics; impregnated and coated fabrics; textile articles of a kind suitable for industrial use | | |
| ).01 | Wadding and articles of waddings; textile flock and dust and mill neps: | | |
| | - wadding: | | |
| | - - of cotton or man-made fibres falling within heading No 56.01: | | |
| 101 | - - - chemically cleaned | 15% | 7.5% |
| 105 | - - of natural silk or man-made fibres falling within heading No. 51.01 | 25% | 20% |
| | - articles of wadding: | | |
| | - - of cotton or man-made fibres falling within heading No. 56.01: | | |
| 291 | - - - chemically cleaned | 15% | 7.5% |
| 293 | - - of natural silk or man-made fibres falling within heading No. 51.01 | 25% | 20% |
| 300 | - dust and mill neps | free | binding |
| ).02 | Felt and articles of felt, whether or not impregnated or coated: | | |
| | - felt: | | |
| | - - not impregnated or coated: | | |
| 002 | - - - of sheep's or lamb's wool or of fine animal hair, weighing not more than 500 g per sq.m | 35% | 30% |
| | min. duty p. 1 kg | 3:50 | 3:- |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 59 (continued) | | |
| 003 | - - - other (weighing more than 500 g per sq.m.) | 35% | 30% |
| | min. duty p. 1 kg | 1:- | -:85 |
| | - - impregnated or coated | | |
| 009 | - - - other (than asphalted or tarred) | | |
| ex009 | - - - - other (than impregnated or coated with artificial resin | 35% | 30% |
| | min. duty p. 1 kg | 2:10 | 1:80 |
| 59.03 | Bonded fibre fabrics, similar bonded yarn fabrics and articles of such fabrics, whether or not impregnated or coated: | | |
| 001 | - bonded fibre fabrics, in the piece, whether or not impregnated or coated | 35% | 30% |
| | min. duty p. 1 kg | 4:50 | 3:- |
| 009 | - other | 35% | 30% |
| | min. duty p. 1 kg | 4:50 | 4:- |
| 59.04 | Twine, cordage, ropes and cables, plaited or not: | | |
| | - not plaited: | | |
| 125 | - - of natural silk or man-made fibres falling within heading No. 51.01: | | |
| | - - - of man-made fibres falling within heading No. 51.01: | | |
| ex125 | - - - - other (than cables and ropes) | 40% | 32% |
| 59.07 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; bucram and similar fabrics for hat foundations and similar uses | 35% | 30% |
| | min. duty p. 1 kg | 2:30 | 2:- |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 59 (continued) | | |
| 59.08 | Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials: | | |
| 004 | - for use in industry for the manufacture of conveyor belts and belting and machinery joints, weighing, not impregnated and/or not coated, more than 300 g per sq.m | 30-50% | t 20% |
| | min. duty p. 1 kg | 1:80-12:- | - |
| 005 | - tarpaulin fabrics | 30-35% | 30% |
| | | 1:80-1:90 | 1:20 |
| | - other | | |
| 006 | - - coated with preparations of cellulose derivatives | 35% | 30% |
| | min. duty p. 1 kg | 1:90 | 1:20 |
| | - - other: | | |
| 007 | - - - containing natural silk or man-made fibres falling within heading No. 51.01 | 50% | 35% |
| | min. duty p. 1 kg | 12:- | 7:- |
| 59.09 | Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil: | | |
| 003 | - tarpaulin fabrics | 35% | 30% |
| | min. duty p. 1 kg | 1:70 | 1:20 |
| | - other: | | |
| 008 | - - containing natural silk or man-made fibres falling within heading No. 51.01 | 35% | 35% |
| | min. duty p. 1 kg | 9:50 | 6:- |
| 009 | - - other | 35% | 30% |
| | min. duty p. 1 kg | 1:70 | 1:20 |
| 59.10 | Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applies on a textile base, out to shape or not: | | |
| ex59.10 | - linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not out to shape | 12% | 6% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 59 (continued) | | |
| ex59.10 | - other (than those coated with plastic materials) | 12% | 6% |
| 59.11 | Rubberised textile fabrics, other than rubberised knitted or crocheted goods: | | |
| 100 | - cord fabrics | 25% | 10% |
| 904 | - for use in industry for the manufacture of conveyor belts and belting and machinery joints, weighing un-rubberised more than 500 g per sq.m. | 35-50% | $ 20 |
| | min.duty p. 1kg | 2.50-9.50 | - |
| | - other: | | |
| 906 | - - containing natural silk or man-made fibres falling within heading 51.01 | 50% | 35% |
| | min.duty p. 1kg | 9:50 | 6:- |
| 59.12 | Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery; studio backcloths or the like: | | |
| 010 | tarpaulin fabrics | 35% | 30% |
| | min.duty p. 1kg | - | 1.20 |
| | - others: | | |
| 020 | - - fabrics and strips of jute, impregnated of coated with asphalt, tar or similar materials | | |
| 090 | - - other | 35% | 30% |
| 59.13 | Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads: | | |
| | - narrow woven fabrics and trimmings: | | |
| 152 | - - containing natural silk or man-made fibres falling within heading 51.01 | 50% | 40% |
| | min.duty p. 1kg | 9:50 | 8:- |
| | - other | | |
| 925 | - - containing natural silk or man-made fibres falling within heading 51.01 | 50% | 40% |
| | min duty. p 1kg | 9:50 | 8:- |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 59 (continued) | | |
| 59.14 | Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles: | | |
| | - wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like: | | |
| 001 | - - plaited<br>min. duty p. 1 kg | 35%<br>2:50 | 17.5%<br>1:25 |
| 002 | - - other | 35%<br>2:50 | 30%<br>2:10 |
| 009 | - tubular knitted gas mantle fabric and incandescent gas mantles | 10% | 5% |
| 59.15 | Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials: | | |
| ex59.15 | - containing unhardened artificial plastic materials<br>min. duty p. 1 kg | 35%<br>2:10 | 30%<br>1:- |
| | - other (than those containing unhardened rubber or unhardened artificial plastic materials): | | |
| ex59.15 | - - other (than those of vegetable textile materials)<br>min. duty p. 1 kg | 35%<br>2:10 | 30%<br>2:- |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 59 (continued) | | |
| 59.16 | Transmission, conveyor or elevator belts or belting, of textile materials, whether or not strengthened with metal or other material | 22% | 11% |
| | min. duty p. 1 kg | 2:- | 1:- |
| 59.17 | Textile fabrics and textile articles, of a kind commonly used in machinery or plant: | | |
| | - bolting cloth: | | |
| 120 | - - of natural or man-made fibres falling within heading No. 51.01 | 2% | 1% |
| 190 | - - of other textile materials: | | |
| ex190 | - - - of man-made fibres, falling within heading No. 51.02 | 2% | 1% |
| ex190 | - - - other | 25% | 12.5% |

| Tariff Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | **Chapter 59 (continued)** | | |
| | - woven textile felt, tubular or endless with single, double or multiple warp and/or weft, or flat woven with double or multiple warp and/or weft, whether or not impregnated or coated: | | |
| 201 | - - of cotton | 12% | 6% |
| | min.duty p. 1kg | 1:10 | -:55 |
| 209 | - - of other textile materials (than sheep's or lambs' wool or other animal hair) | 12% | 6% |
| | min.duty. p. 1kg | 2:50 | 1:25 |
| 300 | - straining cloth and press cloth: | | |
| ex300 | - - of sheep's or lambs' wool or other animal hair | 6% | 3% |
| | min.duty p. 1kg | 1:- | -:50 |
| ex300 | - - of other textile materials | 15% | 7.5% |
| | min.duty p. 1kg | 2:50 | 1:25 |
| 900 | - other | 10% | 5% |
| | **Chapter 60** | | |
| | **Knitted or crocheted goods** | | |
| ex60.01 | Knitted or crocheted fabrics, not elastic nor rubberised: | | |
| | - lace and lace fabric of knitted and crocheted goods: | | |
| 030 | - - of natural silk or man-made fibres falling within heading 51.01 | 35% | 30% |
| | min.duty p. 1kg | 23.60-32.00 | - |
| 070 | - - of other textile materials | 35% | 30% |
| | min.duty p. 1kg | 3.50-6.75 | - |
| 080 | - elastic knitted or crocheted fabric, not falling within heading 60.06, in which, in the place of rubber threads, or used elastic artificial plastic threads (e.g.polyuretan) | 35% | 30% |
| | min.duty p. 1kg | 3:50-6:75 | - |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 60 (continued) | | |
| | - other (than natural silk): | | |
| | - - of synthetic fibres falling within heading 51.01: | | |
| 201 | - - weighing more than 200 g per sq.m. | 35% | 35% |
| | min. duty p. 1kg | 23:60 | 10:- |
| 209 | - - weighing 200 g per sq. m. or less | 35% | 35% |
| | min.duty p. 1kg | 23:60 | 14:- |
| 300 | - of regenerated fibres fibres falling within heading 51.01 | 35% | 35% |
| | min.duty p. 1 kg | 23:60 | 14:- |
| 60.05 | Stockings, under stockings, socks ankle-socks, soquettes and the like, knitted or crocheted, not elastic nor rubberised: | | |
| 100 | - of natural silk | 35% | 32% |
| | min.duty p. 1kg | 35:- | 32:- |
| | - of synthetic fibres falling within heading 51.01: | | |
| | - - women's full length and knee length stockings: | | |
| 221 | - - - weighing more than 20 g net a pair | 35% | 32% |
| | min.duty p. 1kg | 16:75 | 13:- |
| 223 | - - - weighing not more than 20 g net a pair | 35% | 32% |
| | min.duty p. 1kg | 16:75 | 13:- |
| 280 | - - - other | 35% | 32% |
| | | 16:75 | 15:- |
| 600 | - of synthetic fibres falling within heading 56.01 | 35% | 32% |
| | min.duty p. 1kg | 9:- | 8:- |
| 700 | - of regenerated fibres falling within heading 56.01 | 35% | 32% |
| | min.duty p. 1kg | 8:- | 7:- |
| 900 | - of other textile materials (than of regenerated fibres falling within heading 51.01 or of sheep's or lambs' wool or of other animal hair | 35% | 32% |
| | min.duty p. 1kg | 4:50 | 4:- |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 61 | | |
| | Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods | | |
| 61.01 | Men's and boys' outer garments: | | |
| | - of other textile fabrics or felt (than those rubberised or containing elastic rubber threads or treated with artificial resin, oiled or treated with materials based on drying oil or cellulose derivatives): | | |
| 005 | - - of lace, tulle or other net fabrics, or of woven fabrics or felt containing natural silk, man-made fibres falling within heading 51.01, fine metal thread or metallised textile yarn | 50% | 40% |
| ex006 | - - of sheep's or lambs' wool or other animal hair: | | |
| ex006 | - - - with embroidery, lace or furskins, or with linings, facings or trimmings containing natural silk or man-made fibres falling within heading 51.01 | 45% | 40% |
| | min.duty p. 1kg | 20.- | 17.50 |
| ex009 | - - other: | | |
| | - - - with embroidery, lace or furskins or with linings, facings or trimmings containing natural silk or man-made fibres falling within heading 51.01 | 45% | 40% |
| | min.duty p. 1 kg | 12.- | 10.- |
| 61.02 | Women's, girls' and infants' outer garments: | | |
| | - of textile fabrics or felt, rubberised or containing elastic rubber threads or treated with artificial resin: | | |
| 001 | - - containing natural silk or man-made fibres falling within heading 51.01 | 40% | 35% |
| | min.duty p. 1kg | 20.- | 17.50 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 61 (continued) | | |
| 002 | - - other | 40% | 35% |
| | min. duty p. 1 kg | 4:- | 4:- |
| | - of textile fabrics or felt, oiled or treated with materials based of drying oil or cellulose derivatives: | | |
| 003 | - - containing natural silk or man-made fibres falling within heading No. 51.01 | 40% | 35% |
| | min. duty p. 1 kg | 16:- | 14:- |
| | - of other textile fabrics or felt: | | |
| 005 | - - of lace, tulle or other net fabrics, or of woven fabrics or felt containing natural silk, man-made fibres falling within heading No. 51.01, fine metal thread or metallised textile yarn | 50% | 40% |
| 006 | - - of sheep's or lamb's wool or other animal hair: | | |
| ex 006 | - - - with embroidery, lace or furskins, or with linings, facings or trimmings containing natural silk or man-made fibres falling within heading No. 51.01 | 45% | 40% |
| | min. duty p. 1 kg | 20:- | 17:50 |
| 009 | - - other: | | |
| | - - - with embroidery, lace, or furskins, or with linings, facings or trimmings containing natural silk, man-made fibres falling within heading No. 51.01 | 45% | 40% |
| | min. duty p. 1 kg | 12:- | 10:- |
| 61.03 | Men's and boy's under garments, including collars, shirts front and cuffs: | | |
| 300 | - of lace or tulle or other net fabrics, or of woven fabrics or felt containing natural silk, man-made fibres falling within heading No. 51.01, fine metal thread or metallised textile yarn | 50% | 40% |
| 400 | - of sheep's or lamb's wool or other animal hair: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of |
|---|---|---|---|
| | Chapter 61 (continued) | | |
| ex400 | - - with embroidery, lace or fur-skins, or with linings, facings or trimmings containing natural silk or man-made fibres falling within heading 51.01 | 45% | 40% |
| | min.duty p. 1kg | 20:- | 17:50 |
| 900 | - other: | | |
| ex900 | - - with embroidery, lace or fur-skins, or with linings, facings or trimmings containing natural silk or man-made fibres falling within heading 51.01 | 45% | 40% |
| | min.duty p. 1kg | 12:- | 10:- |
| ex61.04 | Womens', girls and infants' under garments: | | |
| 300 | - of lace, tulle or other net fabrics, or of woven textile fabrics or felt containing natural silk, man-made fibres falling within heading 51.01 fine metal thread or metallised textile yarn | 50% | 40% |
| 400 | - of sheep's or lambs' wool or other animal hair: | | |
| ex400 | - - with embroidery, lace or fur-skins or with linings, facings or trimmings containing natural silk or man-made fibres falling within heading 50.01 | 45% | 40% |
| | min.duty p. 1kg | 20:- | 17:50 |
| 900 | - other | | |
| ex900 | - - with embroidery, lace or fur-skins or with linings, facings or trimmings containing natural silk or man-made fibres falling within heading 51.01 | 45% | 40% |
| | min.duty p. 1kg | 12:- | 10:- |
| 61.05 | Handkerchiefs | 40% | 35% |
| | min.duty p. 1kg | 5:- | 4:50 |
| 6106 | Shawls, scarves, muffles, mantillas veils and the like | 50% | 35% |
| | min.duty p. 1kg | 9:50 | 6:50 |
| 61.07 | Ties, bowties and cravats | 30% | 40% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 61 (continued) | | |
| 61.08 | Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments: | | |
| ex61.08 | - of lace, tulle or other net-fabrics or of woven textile fabrics or felt containing natural silk or man-made fibres falling within heading 51.01, fine metal thread or metallised textile yarn | 50% | 40% |
| | - of sheep's or lambs' wool or other animal hair: | | |
| ex61.08 | - - with embroidery, lace or furskins, or with linings, facings or trimmings containing natural silk or man-made fibres falling within heading 51.01 | 50% | 40% |
| ex61.08 | - - other | 40% | 35% |
| ex61.08 | - - with embroidery, lace or furskins or with linings, facings or trimmings containing natural silkor man-made fibres falling within heading 51.01 | 50% | 40% |
| ex61.08 | - - other | 40% | 35% |
| 61.09 | Corset, corset-belts, suspender-belts, bracesdrss, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic: | | |
| 020 | - corset, corset-belts, suspender-belts, bracesdrss: | | |
| ex020 | - - of woven fabric containing natural silk or man-made fibres falling within heading 51.01 or fine metal thread or metallised textile yarn | 50% | 40% |
| ex020 | - - other | 40% | 35% |
| | - braces, suspenders, garters and the like: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 61 (continued) | | |
| 091 | - - of woven fabric containing natural silk or man-made fibres falling within headings 51.01 or fine metal thread or metallised textile yarn | 50% | 40% |
| ex61.10 | Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods: | | |
| 009 | - of other textile fabrics or felt (than those rubberised or containing elastic rubber threads or treated with artificial resins, oiled or treated with materials based on drying oil or cellulose derivatives): | | |
| ex009 | - - of lace, tulle or other net fabrics, or of other textile fabrics or felt containing natural silk, man-made fibres falling within heading 51.01, fine metal thread of metallised textile yarn | 45% | 40% |
| | - - of sheep's or lambs' wool or other animal hair: | | |
| ex009 | - - - with embroidery, lace or fur-skins, or with linings, facings or trimmings containing natural silk or man-made fibres falling within heading 51.01 | 45% | 40% |
| | - - other: | | |
| ex009 | - - - with embroidery, lace or fur-skins, or with linings, facings or trimmings containing natural silk or man-made fibres falling within heading 51.01 | 45% | 40% |
| 61.11 | Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets): | | |
| 001 | - belts: | | |
| | - - of textile fabrics or felt containing natural silk or man-made fibres falling within heading 51.01, or containing precious metal threads or metallised yarn | 50% | 25% |
| | - - other | 35% | 17.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 61 (continued) | | |
| 005 | - other accessories, made from fine metal thread or metallised textile yarn, as epaulettes and the like | 10% | 5% |
| | - other: | | |
| 007 | - - of textile fabrics or felt, rubberised or containing elastic rubber threads or treated with artificial resin, oiled or treated with materials based on drying oil or cellulose derivatives: | 40% | 2% |
| | - - other: | | |
| ex009 | - - - of lace, tulle or other net fabrics, or of woven textile fabrics or felt containing natural silk, man-made fibres falling within heading 51.01, fine metal thread or metallised textile yarn | 50% | 25% |
| | - - - of sheep's or lamb's wool or other animal hair: | | |
| ex009 | - - - - with embroidery, lace or furskins, or with linings, facings or trimmings containing natural silk or man-made fibres falling within heading 51.01 | 50% | 25% |
| ex009 | - - - - other | 40% | 2% |
| | - - - other: | | |
| ex009 | - - - - with embroidery, lace or furskins, or with linings, facings or trimmings containing natural silk or man-made fibres falling within heading 51.01 | 50% | 25% |
| ex009 | - - - - other | 40% | 2% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 62 | | |
| | Other made up textile articles | | |
| 62.01 | Travelling rugs and blankets | 32% | 30% |
| | min. duty p. 1 kg | 3:50 | 3:20 |
| 62.02 | Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles: | | |
| 001 | - of lace, tulle or other net fabrics, or of woven fabrics of felt containing natural silk, man-made fibres falling within heading No. 51.01, fine metal thread or metallised textile yarn | 50% | 40% |
| | min. duty p. 1 kg | 9:50 | 6:- |
| 009 | - other | 40% | 35% |
| | min. duty p. 1 kg | 5:- | 4:30 |
| 62.03 | Sacks and bags, of a kind used for the packing of goods: | | |
| | - obviously used: | | |
| 010 | - - of fabrics of jute | free | binding |
| 020 | - - other | 32% | 30% |
| 090 | - other | 35% | 30% |
| 62.04 | Tarpaulins, sails, awnings, sunblinds, tents and camping goods: | | |
| 300 | - of man-made fibres falling within heading No. 51.01 | 50% | 40% |
| 900 | - of other textile materials | 40% | 35% |
| 62.05 | Other made up textile articles (including dress patterns): | | |
| | - made-up textile articles, in the piece: | | |
| | - - of natural silk and/or of man-made fibres falling within heading No. 51.01 | 40% | 35% |
| | min. duty p. 1 kg | 6:50 | 5:50 |
| 005 | - - of other textile materials | 40% | 35% |
| | min. duty p. 1 kg | 4:- | 3:50 |
| 009 | - other: | | |
| 009 | - - made-up covers for umbrellas and sunshades | 40% | 35% |
| | min. duty p. 1 kg | 4:- | 3:50 |
| 009 | - - other | 40% | 35% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 63 | | |
| | Old clothing and other textile articles; rags | | |
| 63.01 | Clothing, clothing accessories travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03) of textile materials, foorwear and head-gear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings | 15% | 7.5% |
| 63.02 | Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables | free | binding |
| | SECTION XII | | |
| | FOOTWEAR, HEADWEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS | | |
| | Chapter 64 | | |
| | Footwear, gaiters and the like; parts of such articles | | |
| 64.01 | Footwear with outer soles and uppers of rubber or artificial plastic material: | | |
| ex64.01 | - galoshes with uppers of rubber<br>min.duty p. 1kg | 30%<br>1:20 | 15%<br>-:60 |
| ex64.01 | - other | 25% | 12.5% |

| ariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 64 (continued) | | |
| 64.02 | Footwear with outer soles of leather or composition leather footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material: | | |
| 200 | - slippers and other similar house footwear; sports footwear, with uppers of leather or composition leather, excluding skiing footwear: | | |
| | - - slippers and other similar house footwear: | | |
| e.200 | - - - with uppers of leather or of composition leather | 23% | 11.5% |
| | - - - with uppers of other material: | | |
| | - - - - with uppers of woven fabrics or felt, not containing natural silk or man-made fibres falling within heading No.54.01, fine metal thread or metallised textile yarn: | | |
| ex200 | - - - - - with outer soles of rubber or artificial plastic materials | 30% | 15% |
| ex200 | - - - - - with outer soles of leather or composition leather | 20% | 10% |
| ex200 | - - - - with uppers of other material | 25% | 12% |
| ex200 | - - sports footwear, with uppers of leather or composition leather, excluding skiing footwear | 23% | 11.5% |
| | - other: | | |
| | - - with uppers of leather or composition leather: | | |
| | - - - men's footwear: | | |

| Tariff Item No. | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 64 (continued) | | |
| 350 | - - - - skiing footwear | 23% | 11.5% |
| 390 | - - - - other: | | |
| ex390 | - - - - - low shoes and sandals | 23% | 20% |
| | min. duty p. 1 kg | 4:- | 3:50 |
| ex390 | - - - - - other | 23% | 11.5% |
| | min. duty p. 1 kg | 4:- | 3:50 |
| | - - - women's footwear: | | |
| 410 | - - - - low shoes and sandals | 23% | 20% |
| | min. duty p. 1 kg | 7:- | 6:- |
| 490 | - - - - other | 23% | 11.5% |
| 500 | - - - infants' footwear: | | |
| ex500 | - - - - low shoes and sandals | 23% | 20% |
| ex500 | - - - - other | 23% | 11.5% |
| 900 | - - with uppers of other materials: | | |
| | - - - with uppers of woven fabrics or felt: | | |
| | - - - - with outer soles of rubber or artificial plastic material: | | |
| ex900 | - - - - - over shoes | 30% | 15% |
| | min duty p. 1 kg | 1:20 | -:60 |
| ex900 | - - - - - other | 30% | 15% |
| ex900 | - - - - - with outer soles of leather or composition leather | 20% | 10% |
| | - - - with uppers of other materials: | | |
| ex900 | - - - - with outer soles of rubber or artificial plastic material | 30% | 15% |
| | min. duty p. 1 kg | 1:20 | -:60 |
| | - - - - with outer soles of leather or composition leather: | | |
| ex900 | - - - - - with uppers of rubber or artificial plastic material | 25% | 12.5% |
| ex900 | - - - - - other | 30% | 15% |
| | min. duty p. 1 kg | 1:20 | -:60 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 64 (continued) | | |
| ex200 | - - - weighing not more than 600 g net a pair | 23% | 11.5% |
| | - other: | | |
| | - - with uppers of leather or composition leather: | | |
| | - - - men's footwear: | | |
| 390 | - - - - other (than skiing footwear): | | |
| ex390 | - - - - - with uppers of patent leather<br>min.duty p. 1kg | 23%<br>4:- | 11.5%<br>2:- |
| | - - - - - with uppers of leather with the exception of patent leather or metallised leather: | | |
| ex390 | - - - - - - weighing not more than 600 g net a pair<br>min.duty p. 1kg | 23%<br>4:- | 11.5%<br>2:- |
| | - - - women's footwear: | | |
| 490 | - - - - other (than low shoes and sandals): | | |
| ex490 | - - - - - with uppers of patent leather | 23% | 11.5% |
| | - - - - - with uppers of leather with the exception of patent leather or metallised leather: | | |
| ex490 | - - - - - - weighing not more than 600 g net a pair | 23% | 11.5% |
| 500 | - - - infants' footwear: | | |
| ex500 | - - - - with uppers of patent leather | 23% | 11.5% |
| ex500 | - - - - with uppers of leather with the exception of patent leather or metallised leather | 23% | 11.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 64 (continued) | | |
| 900 | - - with uppers of other materials: | | |
| | - - - with uppers of woven fabrics or felt: | | |
| ex900 | - - - - with outer soles of leather or composition leather | 20% | 10% |
| | - - - - with outer soles of rubber or artificial plastic materials: | | |
| ex900 | - - - - - over shoes<br>min.duty p. 1kg | 30%<br>1:20 | 15%<br>-:6 |
| ex900 | - - - - - other | 30% | 15% |
| ex900 | - - - with uppers of rubber or artificial plastic materials, and with outer soles of leather or composition leather | 25% | 12.5% |
| 64.03 | Footwear with outer soles of wood or cork: | | |
| | - with uppers of leather or composition leather: | | |
| 101 | - - course foorwear with outer soles of wood | free | binding |
| 109 | - - other | 20% | 10% |
| 900 | - with uppers of other materials | 20% | 10% |
| 64.04 | Footwear with outer soles of other materials | 20% | 10% |
| 64.05 | Part of foorwear (including uppers, in-soles and screw-on heels) of any material except metal: | | |
| 100 | - of leather or composition leather: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty | |
|---|---|---|---|---|
| | Chapter 64 (continued) | | | |
| ex 100 | - - removable in - soles | 20% | | 12% |
| ex100 | - - cut out or stamped parts, including shaped pieces for tops and vamps of foorwear; cut out unstitched footwear uppers | 30% | ~~15%~~ | 18% |
| ex100 | - - other | 25% | ~~12.5%~~ | 15% |
| | - of rubber or artificial plastic materials: | | | |
| 210 | - - stitched uppers | 25% | ~~12.5%~~ | 15% |
| 290 | - - other: | | | |
| ex290 | - - - outer soles, heels and removable in-soles | 30% | ~~15%~~ | 18% |
| | - - - other: | | | |
| ex290 | - - - - of rubber | 25% | ~~12.5%~~ | 15% |
| ex290 | - - - - of artificial plastic materials | 30% | ~~15%~~ | 18° |
| 300 | - of wood | 15% | ~~7.5%~~ | 9% |
| 900 | - of other materials | 25% | ~~12.5%~~ | 15% |
| 64.06 | Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof: | | | |
| | - of leather or composition leather: | | | |
| ex64.06 | - - cut out or stamped, whether or not shaped | 30% | ~~15%~~ | 18% |
| ex64.06 | - - other | 25% | ~~12.5%~~ | 15% |
| ex64.06 | - of rubber | 25% | ~~12.5%~~ | 15% |
| ex64.06 | - of textile fabrics or felt | 30% | ~~15%~~ | 18% |
| ex64.06 | - of other materials | 30% | ~~15%~~ | 18% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | **Chapter 65** | | |
| | **Headgear and parts thereof** | | |
| 65.01 | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt | 5% | 2.5% |
| 65.02 | Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims | 15% | 7.5% |
| 65.03 | Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No.65.01, whether or not lined or trimmed: | | |
| | - compressed felt blanks or capelines: | | |
| ex65.03 | - - for men's hats | 20% | 10% |
| ex65.03 | - - other | 30% | 15% |
| ex65.03 | - felt hats for men | 20% | 10% |
| | - felt hats for women and children: | | |
| ex65.03 | - - hats, trimmed with feathers, flowers or other similar ornaments | 50% | 25% |
| ex65.03 | - - other | 30% | 15% |
| 65.04 | Hats and other headgear, plaited or made from plated or other strips of any material, whether or not lined or trimmed: | | |
| | - hats for women and children: | | |
| ex65.04 | - - hats trimmed with feathers, flowers or other similar ornaments | 50% | 25% |

| ff Item nber | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 65 (continued) | | |
| .04 | - - other | 30% | 15% |
| .04 | - other | 30% | 15% |
| .05 | Hats and other headgear (including hair nets), knitted or crocheted, or made-up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed: | | |
| .05 | - hats trimmed with feathers, flowers or other similar ornaments | 50% | 25% |
| .05 | - other | 30% | 15% |
| .06 | Other headgear, whether or not lines or trimmed: | | |
| 100 | - of furskins or artificial furskins: | | |
| ex100 | - - of Canadian muskrat skins ; of Astrakhan, Persian, semi-Persian or Tibet sheep skins | 35% | 17.5% |
| ex100 | - - other | 50% | 25% |
| 900 | - of other materials: | | |
| ex900 | - - hats made from feathers or flowers or trimmed with feathers, flowers or other similar ornaments | 50% | 25% |
| ex900 | - - other | 35% | 17.5% |
| 65.07 | Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chin-straps, for headgear: | | |
| | - head-bands (cap sweats): | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 65 (continued) | | |
| ex65.07 | - - of leather or composition leather | 10% | 5% |
| ex65.07 | - - of other materials | 25% | 12.5% |
| ex65.07 | - other | 25% | 12.5% |
| | Chapter 66 | | |
| 66.01 | Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas) | 40% | 20% |
| 66.02 | Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding - crops and the like | 25% | 12.5% |
| 66.03 | Parts, fittings, trimmings and accessories of articles falling within heading No.66.01 or 66.02 | 10% | 5% |
| | Chapter 67 | | |
| | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair; fans | | |
| 67.01 | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling within heading No. 05.07 and worked quills and scapes) | 50% | 25% |
| 67.02 | Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit | 50% | 25% |

| riff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 67 (continued) | | |
| 67.03 | Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like | 10% | 5% |
| 67.04 | Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets) | 10% | 5% |
| 67.05 | Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material | 50% | 25% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | SECTION XIII | | |
| | ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE | | |
| | Chapter 68 | | |
| | Articles of stone, of plaster of cement, of asbestos, of mica and of similar materials | | |
| 68.01 | Road and paving setts, curbs and flagstones, of natural stone (except slate) | 3% | 1.5% |
| 68.02 | Worked monomental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69: | | |
| | - neither ground nor polished: | | |
| 120 | - - of marble | 5% | 2.5% |
| 190 | - - of other stone | 3% | 1.5% |
| | - ground or polished: | | |
| 220 | - - of marble | 15% | 7.5% |
| 290 | - - of other stone | 6% | 3% |
| 68.03 | Worked slate and articles of, slate, including articles of agglomerated slate: | | |
| 100 | - neither ground nor polished | free | binding |
| 200 | - ground or polished | 10% | 5% |
| 68.04 | Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or | | |

conts overleaf

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 68 (continued) | | |
| 68.04 (contd.) | artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but not mounted on frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery: | | |
| 100 | - of natural stone, not agglomerated | free | binding |
| | - other: | | |
| 200 | - - millstones, defibering stones and vertical grinding discs: | | |
| ex200 | - - - defibering stones | free | binding |
| ex200 | - - - other | 5% | 2.5% |
| 300 | - - diamond grindstones | free | binding |
| 900 | - - other | 10% | 5% |
| 68.05 | Hand polishing stones, whetstones, oilstones, hones and the like, of natural stones, of agglomerated natural or artificial abrasives, or of pottery: | | |
| 100 | - of natural stone | free | binding |
| 900 | - other | 5% | 2.5% |
| 68.06 | Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 68 (continued) | | |
| ex68.06 | - on a base of woven fabric | free | binding |
| | - on a base of paper or paperboard: | | |
| ex68.06 | - - waterproof abrasive paper | 8% | 4% |
| ex68.06 | - - other | 10% | 5% |
| ex68.06 | - on a base of other materials | 15% | 7.5% |
| 68.07 | Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13 or in Chapter 69: | | |
| ex68.07 | - mixtures of heat-insulating, sound-insulating or sound-absorbing mineral materials, excluding those based on mineral wools | 5% | 2.5% |
| ex68.07 | - other | 15% | 7.5% |
| 68.08 | Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch) | 10% | 5% |
| 68.09 | Panel, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances | 15% | 7.5% |
| 68.10 | Articles of plastering material | 15% | 7.5% |
| 68.11 | Articles of cement (including slag cement), of concrete or of | | |

(conts. overleaf)

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 68 (continued) | | |
| 68.11 (contd) | artificial stone (including granulated marble agglomerated with cement), reinforced or not: | | |
| x68.11 | - slabs and other manufactures of light concrete, excluding pipes | free | binding |
| x68.11 | - other | 15% | 7.5% |
| 68.12 | Articles of asbestor-cement, of cellulose fibre-cement or the like | 20% | 10% |
| | min.duty 1kg | -:06 | -:03 |
| 68.13 | Fabricated asbestos and articles thereof (for example, asbestos board thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No.68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures: | | |
| 100 | - fabricated asbestos | free | binding |
| | - articles of asbestos: | | |
| | - - board and sheets: | | |
| 210 | - - - packing sheet of a mixture of asbestos and rubber or the like | free | binding |
| 290 | - - - other p. 1kg | -:30 | -:15 |
| 400 | - - yarn and fabrics p. 1kg | -:30 | -:15 |
| 800 | - - other | 10% | 5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 68 (continued) | | |
| 900 | - mixtures with a basis of asbestos or of asbestos and magnesium carbonate, and articles of such mixtures: | | |
| ex900 | - - mixtures | 5% | 2.5% |
| ex900 | - - articles of such mixtures | 15% | 7.5% |
| 68.14 | Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestor, other mineral sustances or of cellulose, whether or not combined with textile or other materials: | | |
| 100 | - made-up | 10% | 5% |
| 900 | - other | 8% | 4% |
| 68.15 | Worked mica and articles of mica, including bonded mica splittings on a support of paper of fabric (for example, micanite and micafolium) | free | binding |
| 68.16 | Articles of stone or of other mineral substances (including articles or peat), not elsewhere specified or included: | | |
| 200 | - of carbon, graphite or refractory earth | free | binding |
| 901 | - of dolomite | 20% | 10% |
| 909 | - of other mineral substances | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 69 | | |
| | Ceramic products | | |
| | I. Heat-insulating and refractory goods | | |
| 69.01 | Heat-insulating bricks, blocks, tiles and other heat-insulating goods of infusorial earths, of kieselguhr, of siliceous fossil meal or of similar siliceous earths. | 15% | 7.5% |
| 69.02 | Refractory brics, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No.69.01: | | |
| 100 | - magnesite products | free | binding |
| | - charmotte products: | | |
| 201 | - - weighing each more than 100kg | free | binding |
| 209 | - - other<br>min.duty 1kg | 6%<br>-:0118 | 3%<br>-:0059 |
| 300 | - dinas, quartz, quarzite and silica products | free | binding |
| | - other: | | |
| | - - products with a high content of aluminium, the content of $Al_2O_3$ exceeding 46 per cent: | | |
| 901 | - - - moulded products | free | binding |
| | - - - other: | | |
| 905 | - - - - weighing each more than 100 kg | free | binding |
| 906 | - - - - other<br>min.duty 1kg | 12%<br>-:03 | 6%<br>-:015 |
| 909 | - - other | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 69 (continued) | | |
| 69.03 | Other refractory goods (for example, retorts, crucibles, muffles, mozzles, plugs, supports, cubels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01: | | |
| 100 | - retorts and crucibles and parts thereof | 12% | 6% |
| | - other: | | |
| 910 | - - of magnesite | free | binding |
| | - - other: | | |
| 991 | - - - casting plugs, muffles and cupels<br>min.duty 1kg | 12%<br>-:02 | 6%<br>-:01 |
| 999 | - - - other | 12% | 6% |
| | II. Other ceramic products | | |
| 69.04 | Building bricks (including flooring blocks, support or filler tiles and the like): | | |
| 100 | - acid-resistant | 15% | 7,5% |
| | min.duty 1kg | -:03 | -:015 |
| 900 | - other | 15% | 7.5% |
| 69.05 | Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments | 15% | 7.5% |
| 69.06 | Piping conduits and guttering (including angles, bends and similar fittings): | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 69 (continued) | | |
| 100 | - acid-resistant | 15% | 7.5% |
| | min.duty 1kg | -:0275 | -:01375 |
| 900 | - other | 15% | 7.5% |
| 69.09 | Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing goods | 12% | 6% |
| 69.10 | Sinks, wash basins, bidets, water closet pans, urinal, baths and like sanitary fittings | 30% | 15% |
| | min.duty 1kg | -:70 | -:35 |
| 69.11 | Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian): | | |
| 001 | - white or self-coloured in the body, excluding articles covered with glaze of a different colour to that of the body | 30% | 15% |
| | min.duty p.1kg | -:85 | -:425 |
| 009 | - other | 45% | 22.5% |
| | min.duty p.1kg | 3:- | 1:50 |
| 69.12 | Tableware and other articles of a kind used for domestic or toilet purposes, of other kinds of pottery: | | |
| 901 | - white or self-coloured in the body excluding articles covered with glaze of a different colour to that of the body | 25% | 12.5% |
| | min.duty p.1kg | -:50 | -:25 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 69 (continued) | | |
| 909 | - other<br>min.duty p. 1kg | 40%<br>-:80 | 20%<br>-:40 |
| 69.13 | Statuettes and other ornaments, and articles of personal adornment; articles of furniture: | | |
| ex69.13 | - artificial pearls, loose | 25% | 12.5% |
| ex69.13 | - articles of artificial pearls, excluding necklaces, bracelets and other objects of personal adornment | 35% | 17.5% |
| ex69.13 | - other | 50% | 25% |
| | Chapter 70 | | |
| | Glass and glassware | | |
| 70.01 | Waste glass (cullet); glass in the mass (excluding optical glass) | free | binding |
| 70.02 | Glass of the variety known as "enamel" glass, in the mass, rods and tubes | free | binding |
| 70.03 | Glass in balls, rods and tubes, unworked (not being optical glass) | free | binding |
| 70.04 | Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles<br>min.duty P.1kg | 20%<br>-:12 | 10%<br>-:06 |
| 70.05 | Unworked drawn or blown glass (including flashed glass), in rectangles: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 70 (continued) | | |
| 001 | - flashed glass<br>min. duty P. 1 kg | 35%<br>-:90 | 17.<br>-:.5 |
| 009 | - other: | | |
| ex009 | - - drawn glass, uncoloured<br>min. duty P. 1 kg | 35%<br>-:25 | 30.<br>-:20 |
| ex009 | - - other<br>min. duty P. 1 kg | 35%<br>-:25 | 17.<br>-:1 |
| 70.06 | Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked | | |
| ex70.06 | - wired plate glass<br>min.duty P. 1 kg | 35%<br>-:60 | 17,<br>-:30 |
| ex70.06 | - other<br>min. duty P. 1 kg | 35%<br>-:60 | 17.<br>-:50 |
| 70.07 | Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like | | |
| 701 | - multiple-walled insulating glass<br>min. duty P. 1 kg | 40%<br>-:80-1:60 | 30.<br>-:70 |
| 709 | - other: | | |
| | - - sheet glass: | | |
| | - - - edge worked or engraved: | | |
| ex709 | - - - - cast or rolled glass sheets, excluding surface ground or polished sheets<br>min. duty P. 1 kg | 35%<br>-:12 | 30%<br>-:10 |

| Tariff Item Number | Description of Peoducts | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 70 (continued) | | |
| ex39 | - - - - other<br>min. duty P. 1 kg | 35%<br>-:60 | 30%<br>-:50 |
| | - - - other: | | |
| ex39 | - - - - cast or rolled glass sheets, excluding surface ground or polished sheets<br>min. duty P. 1 kg | 35%<br>-:12 | 30%<br>-:10 |
| ex39 | - - - - other<br>min. duty P. 1 kg | 35%<br>-:60 | 30%<br>-:50 |
| 70.08 | Safety glass consisting of toughened or laminated glass, shaped or not | | |
| .1 | - shaped and bent safety glass for windscreen, rear and side windows of motor cars | 15% | 7.5% |
| 39 | - other (than toughened safety glass used by industry as moulds for the manufacture of acrylic sheets)<br>min. duty P. 1 kg | 35%<br>-:60 | 30%<br>-:50 |
| 70.13 | Glass mirrors (including rear-view mirrors), unframed, framed or backed | 50% | 35% |
| 70.15 | Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 70 (continued) | | |
| | - undecorated: | | |
| 200 | - - demijohn, beer and spa water bottles<br>min.duty 1kg | 35%<br>-:25 | 17.5%<br>-:175 |
| | - - other bottles: | | |
| 301 | - - - of a capacity of more than 200 millilitres<br>min.duty 1kg | 35%<br>-:25 | 17.5%<br>-:175 |
| 309 | - - - of a capacity of not more than 200 millilitres<br>min.duty 1kg | 35%<br>-:60 | 17.5%<br>-:30 |
| 401 | - - tubular containers<br>min.duty p.1kg | 40%<br>2:- | 20%<br>1:- |
| | - - other: | | |
| | - - - containers: | | |
| 405 | - - - - of capacity of more than 200 millilitres<br>min.duty 1kg | 35%<br>-:25 | 17.5%<br>-:175 |
| 407 | - - - - of capacity of not more than 200 millilitres<br>min.duty 1kg | 35%<br>-:60 | 17.5%<br>-:30 |
| 409 | - - - - other<br>min.duty 1kg | 35%<br>-:60 | 17.5%<br>-:30 |
| 500 | - decorated<br>min.duty p. 1kg | 40%<br>2:50 | 20%<br>1:75 |
| 70.11 | Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like: | | |
| 100 | - glassbulbs for electric lamps | 40% | 20% |
| 900 | - other | free | binding |
| 70.12 | Glass inners for vacuum flasks or for other vacuum vessels, and blanks therefor: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 70 (continued) | | |
| | - unsilvered: | | |
| 101 | - - glass bodies | free | binding |
| 109 | - - other<br>min. duty p. 1 kg | 40%<br>2:- | 20%<br>1:- |
| 900 | - other<br>min. duty p. 1 kg | 50%<br>5:- | 25%<br>2:50 |
| 70.13 | Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses: | | |
| 131 | - glassware for table and kitchen, pressed or cast, heat-proof, fire-proof or shock-proof p. 1 kg | 1:- | -:90 |
| | - other: | | |
| | - - undecorated: | | |
| 132 | - - - pressed or cast p. 1 kg | 1:- | -:90 |
| 139 | - - - other | | |
| 300 | - - decorated | | |
| 3500 | - - - painted or with decorations obtained otherwise than by engravings in the mould, but not ground, gilt, silvered, engraved, etched or with ornaments of base metal p. 1 kg | 7:50 | 7:- |
| 3900 | - - - other p. 1 kg | 10:- | 9:30 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 70 (continued) | | |
| 70.14 | Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass: | | |
| 100 | - lighting fittings and glass accessories therefor, including bowls and lampshades | 45% | 35% |
| | min.duty p. 1 kg | 2:25 | 1:80 |
| 900 | - other | free | binding |
| 70.15 | Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like | free | binding |
| 70.16 | Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multicellular glass in blocks, slabs, plates, panels and similar forms | 35% | 17.5% |
| | min. duty p. 1 kg | -:25 | -:175 |
| 70.17 | Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 70 (continued) | | |
| 100 | - laboratory, hygienic and pharmaceutical glassware | free | binding |
| 500 | - glass ampoules p. 1kg | 2:- | 1:- |
| 70.18 | Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses | free | binding |
| 70.19 | Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glassplated, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes, of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini): | | |
| | - glass beads, imitation pearls, imitation precious and semi-precious stones and similar fancy or decorative glass smallwares made therefrom: | | |
| ex70.19 | - - imitation pearls, loose | 25% | 12.5% |
| ex70.19 | - - other articles of imitation pearls | 35% | 17.5% |
| ex70.19 | - - other | 50% | 25% |
| ex70.19 | - other | 50% | 25% |
| 70.20 | Glass fibre (including wool), yarns, fabrics, and articles made therefrom: | | |
| 400 | - yarns and fabrics, and articles made therefrom | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 70 (continued) | | |
| | - other: | | |
| 900 | - - other: | | |
| ex900 | - - - glass wool and other glass fibres | 15% | 7.5% |
| ex900 | - - - other cold-, heat- and sound- insulating articles | 15% | 7.5% |
| ex900 | - - - other | 15% | 7.5% |
| 70.21 | Other articles of glass: | | |
| 001 | - machines and appatatus, and parts thereof | free | binding |
| 009 | - other | 50% | 25% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | SECTION XIV | | |
| | PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN | | |
| | Chapter 71 | | |
| | Pearls, precious or semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery | | |
| | I. Pearls and precious and semi-precious stones | | |
| 71.01 | Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport) | free | binding |
| 71.02 | Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) | free | binding |
| 71.03 | Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) | free | binding |
| 71.04 | Dust and powder of natural or synthetic precious or semi-precious stones | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 71 (continued) | | |
| | II. Precious metals and rolled precious metals, unwrought, unworked or semi-manufactured | | |
| 71.05 | Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured: | | |
| 100 | - unwrought | free | binding |
| 900 | - semi-manufactured | 5% | 2.5% |
| 71.06 | Rolled silver, unworked or semi-manufactured | 7% | 3.5% |
| 71.07 | Gold, including platinum-plated gold, unwrought or semi-manufactured: | | |
| 100 | - unwrought | free | binding |
| 900 | - semi-manufactured | 3% | 1.5% |
| 71.08 | Rolled gold on base metal or silver, unworked or semi-manufactured | 4% | 2% |
| 71.09 | Platinum and other metals of the platinum group, unwrought or semi-manufactured | free | binding |
| 71.10 | Rolled platinum or other platinum group metals, on base metal of precious metal, unworked or semi-manufactured | free | binding |
| 71.11 | Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels, and other waste and scrap, of precious metal | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 71 (continued) | | |
| | III. Jewellery, goldsmiths' and silversmiths' wares and other articles | | |
| 71.12 | Articles of jewellery and parts thereof, of precious metal or rolled precious metal: | | |
| 100 | - of silver, including gold-plated or platinum-plated silver | 20% | 10% |
| 200 | - of gold, including platinum-plated gold | 10% | 5% |
| 300 | - of platinum or other metals of the platinum group | 10% | 5% |
| | - of rolled precious metal on base metal: | | |
| 401 | - - objects of personal adornment | 50% | 25% |
| 409 | - - other, such as cases, boxes, etuis, pocket-combs, key-rings and other objects for personal use | 30% | 15% |
| 71.13 | Articles of goldsmiths' and silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12: | | |
| 100 | - of silver, including gold-or platinum plated silver | 20% | 10% |
| 400 | - other: | | |
| ex 400 | - - of gold, including platinum-plated gold, or of platinum or other metals of platinum group | 10% | 5% |
| ex 400 | - - of rolled precious metal on base metal | 15% | 7.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 71 (continued) | | |
| 71.14 | Other articles of precious metal or rolled precious metal: | | |
| 100 | - articles for technical use | free | binding |
| 900 | - other: | | |
| ex 900 | - - of gold or platinum or other metals of the platinum group | 10% | 5% |
| ex 900 | - - other | 15% | 7.5% |
| 71.15 | Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or re-constructed): | | |
| 100 | - articles for technical use | free | binding |
| 901 | - articles consisting of, or incorporating pearls | 12% | 6% |
| 909 | - other | 15% | 7.5% |
| 71.16 | Immitation jewellery | 50% | 25% |
| | Chapter 72 | | |
| | Coin | | |
| 72.01 | Coin | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 71 (continued) | | |
| 71.14 | Other articles of precious metal or rolled precious metal: | | |
| 100 | - articles for technical use | free | binding |
| 900 | - other: | | |
| ex 900 | - - of gold or platinum or other metals of the platinum group | 10% | 5% |
| ex 900 | - - other | 15% | 7.5% |
| 71.15 | Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or re-constructed): | | |
| 100 | - articles for technical use | free | binding |
| 901 | - articles consisting of, or incorporating pearls | 12% | 6% |
| 909 | - other | 15% | 7.5% |
| 71.16 | Immitation jewellery | 50% | 25% |
| | Chapter 72 | | |
| | Coin | | |
| 72.01 | Coin | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | SECTION XV | | |
| | BASE METALS AND ARTICLES OF BASE METAL | | |
| | Chapter 73 | | |
| | Iron and steel and articles thereof | | |
| 73.02 | Ferro-alloys | free | binding |
| 73.03 | Scrap and waste metal of iron or steel | free | binding |
| 73.04 | Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel | 6% | 3% |
| 73.05 | Iron or steel powers; sponge iron or steel | free | binding |
| 73.06 | Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel | 3% | 1.5% |
| 73.07 | Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel: | | |
| 500 | - pieces roughly shaped by forging | 6% | 3% |
| 900 | - other | free | binding |
| 73.08 | Iron or steel coils for re-rolling | 5% | 3% |
| 73.09 | Universal plates of iron or steel: | | |
| ex73.09 | - width more than 250 mm. but not more than 1200 mm., thickness not more than 1/10th of the width but 30mm or more | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 73 (continued) | | |
| ex73.09 | - other | 6% | 3% |
| 73.10 | Bars and rods (including wire rod) of iron or steel, hot rolled, forged, extruded, cold-formed of cold-finished (including precision made); hollow mining drill steel: | | |
| | - hot-rolled, forged or extruded, not coated with metal: | | |
| 291 | - - hollow mining drill steel | 10% | 5% |
| 299 | - - other: | | |
| ex299 | - - - forged | 5% | 2.5% |
| 300 | - cold-formed or cold-finished, whether or not precision made, not coated with metal | 15% | 7.5% |
| 500 | - galvanised | 15% | 7.5% |
| 900 | - coated with other metal | 15% | 7.5% |
| 73.11 | Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements: | | |
| | - hot-rolled, forged or extruded, not coated with metal: | | |
| 120 | - - sheet piling of iron or steel; I-section of iron or steel with broad limbs | | |
| ex120 | - - - sheet piling of iron or steel, made from assembled elements or drilled | 15% | 7.5% |
| ex120 | - - - other | 10% | 5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 73 (continued) | | |
| | - - other: | | |
| 270 | - - - weighing 60kg per metre or more: | | |
| ex270 | - - - - I and U girders, of height of 80 mm. or more | 10% | 5% |
| | - - - - other: | | |
| ex270 | - - - - - forged | 5% | 2.5% |
| 300 | - cold-formed or cold-finished, not coated with metal | 15% | 7.5% |
| 500 | - galvanised | 15% | 7.5% |
| 900 | - coated with other metal | 15% | 7.5% |
| 73.12 | Hoop and strip, of iron or steel, hot-rolled or cold-rolled | | |
| | - hot-rolled, not coated with metal: | | |
| | - - width 250 mm. or more: | | |
| ex73.12 | - - - thickness 0.7 mm. or more | 6% | 3% |
| ex73.12 | - - - thickness less than 0.7 mm. | 7% | 3.5% |
| ex73.12 | - - width less than 250 mm. but not less than 45 mm | free | binding |
| | - - width less than 45 mm: | | |
| ex73.12 | - - - width 10 mm. or more | 10% | 5% |
| ex73.12 | - - - width less than 5 mm. | 20% | 10% |
| | - cold-rolled, not coated with metal: | | |
| | - - width 250 mm. or more: | | |
| ex73.12 | - - - thickness 0.7 mm. or more | 6% | 3% |
| ex73.12 | - - - thickness less than 0.7 mm. | 7% | 3.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 73 contd. | | |
| ex73.12 | - - width less than 250 mm, but not less than 10mm | 7% | 3.5% |
| ex73.12 | - - width less than 5mm | 20% | 10% |
| ex73.12 | - coated with aluminium or lead | free | binding |
| | - coated with tin: | | |
| ex73.12 | - - printed, lacquered, painted or otherwise surface treated | 8% | 4% |
| ex73.12 | - - other | free | binding |
| ex73.12 | - coated with zinc | 7% | 3.5% |
| ex73.12 | - coated with other metal | 7% | 3.5% |
| 73.13 | Sheets and plates, of iron or steel, hot-rolled or cold-rolled: | | |
| 001 | - dynamo and transformer sheets: | | |
| | - - hot-rolled, not coated with metal: | | |
| ex001 | - - - thickness less than 0.6 mm | free | binding |
| | - - cold-rolled, not coated with metal | | |
| ex001 | - - - thickness 0.7 mm or more but less than 0.9 mm. | 6% | 3% |
| ex001 | - - - thickness less than 0.7 mm | 7% | 3.5% |
| | - other: | | |
| | - - not coated with metal: | | |
| 002 | - - - thickness more than 4.75 mm.: | | |
| | - - - - hot-rolled: | | |
| ex002 | - - - - - thickness not less than 33 mm | free | binding |
| | - - - - cold-rolled: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 73 (continued) | | |
| ex002 | - - - - - thickness more than 3mm but not more than 30 mm | 6% | 3% |
| ex002 | - - - - - thickness not less than 30mm | free | binding |
| 003 | - - - thickness 4.75 mm or less: | | |
| | - - - - hot-rolled: | | |
| ex003 | - - - - - thickness less than 4.75 mm but not less than 3mm | 6% | 3% |
| ex003 | - - - - - thickness less than 3mm but not less than 0.7 mm | 6% | 3% |
| ex003 | - - - - - thickness less than 0.7 mm but not less than 0.6 mm | 7% | 3.5% |
| ex003 | - - - - - thickness less than 0.6 mm | 7% | 3.5% |
| | - - - - cold-rolled: | | |
| ex003 | - - - - - thickness 3mm or more but not more than 4.75 mm | 6% | 3% |
| ex003 | - - - - - thickness less than 3mm but not less than 0:9 mm | 6% | 3% |
| ex003 | - - - - - thickness 0.7 mm or more | 6% | 3% |
| ex003 | - - - - - thickness less than 0.7 mm | 7% | 3.5% |
| 009 | - - other: | | |
| ex009 | - - - coated with alumunium or lead | free | binding |
| | - - - coated with tin: | | |
| ex009 | - - - - printed, lacquered, painted or otherwise surface-treated | 8% | 4% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 73 (continued) | | |
| ex009 | - - - - other | free | binding |
| ex009 | - - - coated with zinc or other metal | 7% | 3.5% |
| 010 | - - cold formed or cold finished: | | |
| ex010 | - - - highspeed steel | 5% | 2.5% |
| | - - - other: | | |
| ex010 | - - - - the greatest dimension of the cross-section being less than 5mm | 20% | 10% |
| ex010 | - - - - other | 15% | 7.5% |
| 73.14 | Iron or steel wire, whether or not coated, but not insulated: | | |
| 001 | - steel copper conductor wire | 5% | 2.5% |
| 73.15 | Alloy steel and high carbon steel in the forms mentioned in heading Nos. 73.06 to 73.14: | | |
| 001 | - puddled bars and pilings; ingots, blocks or similar lumps, of steel | 3% | 1.5% |
| 002 | - blooms, billets, slabs and sheet bars | free | binding |
| 003 | - pieces roughly shaped by forcing; coils for rerolling | 6% | 3% |
| 004 | - universal plates: | | |
| ex004 | - - width more than 250 mm but not more than 1200 mm, thickness not more than 1/10th of the width, but not less than 30mm, other than stainless | free | binding |
| ex004 | - - other | 6% | 3% |
| 005 | - wire rod | 15% | 7.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 73 (continued) | | |
| | - bars and rods: | | |
| | - - hot-rolled, forged or extruded: | | |
| 006 | - - - other than angles, shapes and section: | | |
| ex006 | - - - - steel for tools, forged; high-speed steel, forged; or rolled | 5% | 2.5% |
| ex006 | - - - - forged, other, excluding stainless | 5% | 2.5% |
| | - - - - other: | | |
| ex006 | - - - - - the greatest dimension of the cross-section less than 5 mm | 20% | 10% |
| ex006 | - - - - other: | 10% | 5% |
| 007 | - - - hollow mining drill steel | 10% | 5% |
| 008 | - - - sheet piling and wide-flanged I-girders; other angles, shapes and sections, weighing 60kg or more per metre | 10% | 5% |
| 009 | - - - angles, shapes and sections other, weighing less than 60kg/m: | | |
| ex009 | - - - - the greatest dimension of the cross-section less than 5mm | 20% | 10% |
| ex009 | - - - - other | 10% | 5% |
| 011 | - hoop | | |
| | - - hot-treated: | | |
| | - - - width 250 mm. or more: | | |
| ex011 | - - - - thickness 0.7 mm or more | 6% | 3% |
| ex011 | - - - - thickness less than 0.7 mm. | 7% | 3.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 73 (continued) | | |
| ex011 | - - - width less than 250 mm but not less than 45 mm | free | Binding |
| | - - - width less than 45 mm: | | |
| ex011 | - - - - width 10mm. or more | 10% | 5% |
| ex011 | - - - - width less than 5 mm | 20% | 10% |
| | - - cold-treated: | | |
| | - - - electric resistance strip: | | |
| | - - - - width 250 mm or more: | | |
| ex011 | - - - - - thickness 0.7 mm or more | 6% | 3% |
| ex011 | - - - - - thickness less than 0.7 mm | 7% | 3.5% |
| ex011 | - - - - - width less than 250 mm. but not less than 10 mm. | 4% | 2% |
| ex011 | - - - - - width less than 5 mm | 20% | 10% |
| ex011 | - - - - - other | 4% | 2% |
| | - - - other: | | |
| | - - - - width 250 mm. or more, other than stainless: | | |
| ex011 | - - - - - thickness 0.7 mm or more | 6% | 3% |
| ex011 | - - - - - thickness less than 0.7 mm | 7% | 3.5% |
| | - - - - other: | | |
| ex011 | - - - - - width less than 250 mm but not less than 10mm | 7% | 3.5% |
| ex011 | - - - - - width less than 5mm | 20% | 10% |
| ex011 | - - - - - other | 7% | 3.5% |
| | -sheets and plates: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 73 (continued) | | |
| 012 | - - stainless; dynamo and transformer sheets: | | |
| ex012 | - - - stainless | free | binding |
| | - - - dynamo and transformer sheets: | | |
| ex012 | - - - - thickness less than 3mm but not less than 0.7 mm | 6% | 3% |
| ex012 | - - - - thickness less than 0.7 mm but not less than 0.6 mm | 7% | 3.5% |
| ex012 | - - - - thickness less than 0.6 mm | free | binding |
| | - - other: | | |
| 013 | - - - thickness more than 4.75 mm: | | |
| | - - - - hot-treated: | | |
| ex013 | - - - - - thickness 30 mm or more | free | binding |
| ex013 | - - - - - thickness less than 30 mm but not less than 4.75 mm | 6% | 3% |
| | - - - - cold-treated: | | |
| ex013 | - - - - - thickness 30 mm or more | free | binding |
| ex013 | - - - - - thickness 3mm or more | 6% | 3% |
| 014 | - - - thickness 4.75 mm or less: | | |
| | - - - - hot-treated: | | |
| ex014 | - - - - - thickness less than 4.75 mm but not less than 3 mm | 6% | 3% |
| | - - - - - thickness less than 3 mm: | | |
| ex014 | - - - - - - thickness less than 3mm but not less than 0.7 mm | 6% | 3% |

| ff Item mber | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 73 (continued) | | |
| ex014 | - - - - - - thickness less than 0.7 mm but not less than 0.6 mm | 7% | 3.5% |
| ex014 | - - - - - - thickness less than 0.6 mm | 7% | 3.5% |
| | - - - - cold-treated: | | |
| ex014 | - - - - - thickness less than 3mm but not less than 0.7 mm | 6% | 3% |
| ex014 | - - - - - thickness less than 0.7 mm | 7% | 3.5% |
| | - wire: | | |
| 015 | - - stainless wire; electric resistance wire: | | |
| ex015 | - - - stainless and acid proof wire (excluding electric resistance wire) | free | binding |
| | - - - electric resistance wire | | |
| ex015 | - - - - the greatest dimension of the gross-section being less than 5 mm | 20% | 10% |
| ex015 | - - - - other | 4% | 2% |
| 019 | - - other | 20% | 10% |
| 3.16 | Railway and tramway track construction material of iron or steel, the following; rails, check rails, switch blades, crossing (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other material specialised for joining or fixing rails: | | |
| 100 | - rails: | | |
| ex100 | - - weighing less than 15 kg per metre | 13% | 6.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 73 (continued) | | |
| 73.17 | Tubes and pipes, of cast iron | 18% | 9% |
| 73.18 | Tubes and pipes and blanks therefor, of iron (than of cast iron) or steel, excluding high-pressure hydro-electric conduits: | | |
| | - tubes and pipes | | |
| 001 | - - seamless, in straights length | 10% | 5% |
| 002 | - - other | 10% | 5% |
| 009 | - blanks for tubes and pipes | 10% | 5% |
| 73.19 | High-pressure hydro-electric conduits of steel, whether or not reinforced | 6% | 3% |
| 73.20 | Tube and pipe fitting (for example, joints, elbows, unions and flanges) of iron and steel | | |
| | - of cast iron, including cemented: | | |
| 100 | - - cemented | 10% | 5% |
| 200 | - - other | 18% | 9% |
| 900 | - other | 10% | 5% |
| 73.21 | Structures, complete or incomplete whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns) of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | 15% | 7.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 73 (continued) | | |
| 73.22 | Reservoirs, tanks, vats and similar containers, for any material, of iron or steel of a capacity exceeding three hundred litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment | 20% | 10% |
| 73.23 | Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods | | |
| 73.23 | - barrels for transport, weighing each more than 100 kg net | 20% | 10% |
| 73.23 | - other | 15% | 7.5% |
| 73.24 | Compressed gas cylinders and similar pressure containers, of iron or steel | | |
| 100 | - containing an inert porous substance | 15% | 7.5% |
| 900 | - other | 18% | 9% |
| 73.27 | Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire | | |
| | - gauze and cloth: | | |
| 101 | - - of stainless or acid - resistance wire | 10% | 5% |
| 109 | - - other | 20% | 10% |
| 900 | - other | 20% | 10% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 73 (continued) | | |
| 73.28 | Expanded metal, of iron or steel | 10% | 5% |
| 73.29 | Chain anf parts thereof, of iron or steel | | |
| 73.29 | - ewart and similar detachable-link chain, and parts thereof | 20% | 10% |
| 73.29 | - Gall's chain for cycles and motor-cycles, in specified lengths | 20% | 10% |
| 73.29 | - other chain and parts thereof (than forged, welded or cast chain and parts thereof and other Gall's chain and their parts than for cycles and motor-cycles, in specified lengths) | 20% | 10% |
| 73.30 | Anchors and grapnels and parts thereof, of iron or steel | 12% | 6% |
| 73.31 | Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper: | | |
| 600 | - nails and tacks, including drawing pins: | | |
| ex600 | - - drawing pins | 25% | 12.5% |
| ex600 | - - cramps, hook nails and ring nails | 15% | 7.5% |
| ex600 | - - nails for shoeing animals and frost studs | 25% | 12.5% |
| 900 | - other | 15% | 7.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 73 (continued) | | |
| 73.33 | Needles for hand sewing (including embroidery), hand carpetsneedles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel, including blanks: | | |
| 100 | - sewing and darning needles and blanks therefor | free | binding |
| 900 | - other | 10% | 5% |
| 73.34 | Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel: | | |
| 100 | - ordinary pins and safety pins | 15% | 7.5% |
| 900 | - other | 10% | 5% |
| 73.35 | Spring and leaves for spring, of iron and steel: | | |
| 73.35 | - other (than leaf-springs and leaves therefor; helical springs and flaf spiral springs) | 17% | 8.5% |
| 73.36 | Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, wash boilers with grates or other heating elements, and similar equipments, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel: | | |
| | - gas-ranges, gas-ovens and rings and parts thereof: | | |
| 501 | - - ranges, ovens and rings: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 73 (continued) | | |
| ex501 | - - - rings | 18% | 9% |
| 502 | - - burners and parts thereof | 5% | 2.5% |
| 509 | - - other parts | 18% | 9% |
| 900 | - other (than stoves using liquid fuel) | 15% | 7.5% |
| 73.37 | Boilers (excluding steam- generating boilers of heading No.84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel | | |
| 100 | - boilers and parts thereof | 12% | 6% |
| 900 | - other | 20% | 10% |
| 73.38 | Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of iron and steel: | | |
| ex73.38 | - articles for domestic purposes and parts thereof (other than stainless steel and enamelled) | 15% | 7.5% |
| | - builders' sanitary ware for indoor use and parts thereof: | | |
| ex73.38 | - - of cast iron, whether or not coated or uncoated; enamelled baths and other sanitary ware | 15% | 7.5% |
| ex73.38 | - - sinks and other sanitary ware of stainless steel | 15% | 7.5% |
| ex73.38 | - - other sanitary ware, excluding enamelled baths, and other articles not mentioned above | 15% | 7.5% |
| 73.39 | Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel | 8% | 4% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession |
|---|---|---|---|
| | **Chapter 74** | | |
| | **Copper and articles thereof** | | |
| 74.01 | Copper matte; unwrought copper (relined or not); copper waste and scrap | free | binding |
| 74.02 | Master alloys | free | binding |
| 74.03 | Wrought bars, rods, angles, shapes and sections, of copper; copper wire | | |
| | - of unalloyed copper: | | |
| 100 | - - unworked rolled products, and extruded products, of which the greatest cross-sectional dimension is 20 mm. or less, in coils | 4% | 2% |
| | - - wire, other: | | |
| 201 | - - - coated with precious metal | 15% | 7.5% |
| 209 | - - - other | 6% | 3% |
| 300 | - - bars, rods, angles, shapes and sections, other | 4% | 2% |
| 700 | - of alloyed copper | 6% | 3% |
| 74.04 | Wrought plates, sheets and strip, of copper | 9% | 4.5% |
| 74.05 | Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm. | | |
| 001 | - backed with paper or other reinforcing material | 15% | 7.5% |
| 009 | - other | 15% | 7.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 74 (continued) | | |
| 74.06 | Copper powder and flakes | | |
| 100 | - suitable for bronzing | 10% | 5% |
| 900 | - other | free | binding |
| 74.07 | Tubes and pipes and blanks therefor, of copper, hollow bars of copper | 10% | 5% |
| 74.08 | Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper | 12% | 6% |
| 74.09 | Reservoirs, tanks, vats and similar containers, for any material, of copper, of a capacity exceeding 300 l. whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment | 15% | 7.5% |
| 74.10 | Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables | 10% | 5% |
| 74.11 | Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire | | |
| 100 | - wire cloth of bronze and tombac of a width of 2 m . or more | 5% | 2.5% |
| 900 | - other | 10% | 5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 74 (continued) | | |
| 74.12 | Expanded metal, of copper | 10% | 5% |
| 74.13 | Chain and parts thereof, of copper | 15% | 7.5% |
| 74.14 | Nails, tacks, stables, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper | 15% | 7.5% |
| 74.15 | Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring-washers, of copper | 15% | 7.5% |
| 74.16 | Springs, of copper | 10% | 5% |
| 74.17 | Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper | | |
| 001 | - cooking and heating apparatus | 15% | 7.5% |
| 002 | - gas burners and parts thereof | 5% | 2.5% |
| 009 | - other parts | 15% | 7.5% |
| 74.18 | Other articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of copper | 15% | 7.5% |
| 74.19 | Other articles of copper | 15% | 7.5% |

| iff Item lumber | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 75 | | |
| | Nickel and articles thereof | | |
| 5.01 | Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap | free | binding |
| 5.02 | Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire | 4% | 2% |
| 5.03 | Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes: | | |
| 200 | - wrought plates, sheets and strip, of nickel; nickel foil | 4% | 2% |
| 300 | - nickel powders and flakes | free | binding |
| 5.04 | Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel | 4% | 2% |
| 5.05 | Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis | free | binding |
| 5.06 | Other articles of nickel | 15% | 7.5% |
| | Chapter 76 | | |
| | Aluminium and articles thereof | | |
| 6.01 | Unwrought aluminium; aluminium waste and scrap | free | binding |

| ariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 76 (continued) | | |
| 76.02 | Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire | 3% | 1.5% |
| 76.03 | Wrought plates, sheets and strip, of aluminium: | | |
| 001 | - surface uncoated | 3% | 1.5% |
| 009 | - other | 7% | 3.5% |
| 76.04 | Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material) of a thickness (excluding any backing) not exceeding 0.20 mm.: | | |
| 100 | - backed with paper or other reinforcing material | 23% | 11.5% |
| 800 | - embossed, coated or printed | 23% | 11.5% |
| | - other: | | |
| 901 | - - thickness more tha 0.1 mm | 3% | 1.5% |
| 909 | - - thickness less than 0.1 mm | 23% | 11.5% |
| 76.05 | Aluminium powders and flakes | 2% | 1% |
| 76.06 | Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium | 3% | 1.5% |
| 76.07 | Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium | 3% | 1.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 76 (continued) | | |
| 76.08 | Structures, complete or incomplete, whether or not assembled, and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium | 12% | 6% |
| 76.09 | Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding 300 l, whether or not lined or heat-insulted, but not fitted with mechanical or thermal equipment | 12% | 6% |
| 76.10 | Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods: | | |
| ex76.10 | - milk transporting vessels | 10% | 5% |
| ex76.10 | - other | 15% | 7.5% |
| 76.11 | Compressed gas cylinders and similar pressure containers, of aluminium | 12% | 6% |
| 76.12 | Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables | 10% | 5% |

| ariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 76 (continued) | | |
| 76.13 | Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire | 10% | 5% |
| 76.14 | Expanded metal, of aluminium | 10% | 5% |
| 76.15 | Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of aluminium | | |
| 001 | - articles for domestic purposes and sanitary ware for indoor use | 15% | 7.5% |
| 002 | - gas burners and parts thereof | 5% | 2.5% |
| 009 | - other | 15% | 7.5% |
| 76.16 | Other articles of aluminium | | |
| 901 | - aluminium discs, perforated or not, including discs for the manufacture of tubular containers and washers | 3% | 1.5% |
| 909 | - other | 15% | 7.5% |
| | Chapter 77 | | |
| | Magnesium and beryllium and articles thereof | | |
| 77.01 | Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap | free | binding |
| 77.02 | Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 77 (continued) | | |
| 100 | - wrought bars, rods, angles, shapes and sections; wire; wrought plates, sheets and strip; foil; tubes, pipes and hollow bars | 3% | 1.5% |
| 200 | - powders and flakes; raspings and shavings of uniform size | free | binding |
| 77.03 | Other articles of magnesium | 5% | 2.5% |
| 77.04 | Beryllium, unwrought or wrought, and articles of beryllium | free | binding |
| | Chapter 78 | | |
| | Lead and articles thereof | | |
| 78.01 | Unwrought lead (including argentiferous lead); lead waste and scrap | free | binding |
| 78.02 | Wrought bars, rods, angles, shapes and sections, of lead; lead wire | 2% | 1% |
| 78.03 | Wrought plates, sheets and strip, of lead | | |
| ex78.03 | - width more than 25 mm. | 1% | 0.5% |
| ex78.03 | - other | 2% | 1% |
| 78.04 | Lead foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1.700 g/$m^2$; lead powders and flakes | | |
| 100 | - foil | 5% | 2.5% |
| 200 | - powders and flakes | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 78 (continued) | | |
| 78.05 | Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead | 2% | 1% |
| 78.06 | Other articles of lead | | |
| 901 | - hanks and ropes of lead strands; lead wool | 1% | 0.5% |
| 909 | - other | 15% | 7.5% |
| | Chapter 79 | | |
| | Zinc and articles thereof | | |
| 79.01 | Unwrought zinc, waste and scrap | free | binding |
| 79.02 | Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire | 2% | 1% |
| 79.03 | Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes | | |
| | - sheets, strip and foil: | | |
| 101 | - - foil | 5% | 2.5% |
| 109 | - - other | 2% | 1% |
| 200 | - powders and flakes | free | binding |
| 79.04 | Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc | 2% | 1% |
| 79.05 | Gutters, roof capping, skylight frames, and other fabricated building components, of zinc | 10% | 5% |
| 79.06 | Other articles of zinc | 15% | 7.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 80 | | |
| | Tin and articles thereof | | |
| 80.01 | Unwrought tin; tin waste and scrap | free | binding |
| 80.02 | Wrought bars, rods, angles, shapes and sections, of tin; tin wire | 2% | 1% |
| 80.03 | Wrought plates, sheets and strip, of tin | 2% | 1% |
| 80.04 | Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m²; tin powders and flakes: | | |
| 100 | - foil | 5% | 2.5% |
| 200 | - tin powders and flakes | free | binding |
| 80.05 | Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin | 2% | 1% |
| 80.06 | Other articles of tin | 15% | 7.5% |
| | Chapter 81 | | |
| | Other base metals employed in metallurgy and articles thereof | | |
| 81.01 | Tungsten (wolfram), unwrought or wrought, and articles thereof: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 81 (continued) | | |
| 200 | - unwrought; waste and scrap | free | binding |
| 300 | - wire, including spirals | 5% | 2.5% |
| 900 | - other | free | binding |
| 81.02 | Molybdenum, unwrought or wrought, and articles thereof | | |
| 200 | - unwrought, waste and scrap | free | binding |
| 300 | - wire, including spirals | 5% | 2.5% |
| 900 | - other | free | binding |
| 81.03 | Tantalum, unwrought or wrought, and articles thereof | free | binding |
| 81.04 | Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof | free | binding |
| | Chapter 82 | | |
| | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof | | |
| 82.01 | Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry | 12% | 6% |
| 82.02 | Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades) | 12% | 6% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 82 (continued) | | |
| 82.03 | Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps: | | |
| | - pincers: | | |
| ex82.03 | - - nickelled or polished<br>min. duty p. 1 kg | 10%<br>-:97 | 5%<br>-:485 |
| | - wrenches: | | |
| ex82.03 | - - nickelled or polished<br>min. duty p. 1 kg | 10%<br>-:97 | 5%<br>-:485 |
| ex82.03 | - - other | 5% | 2.5% |
| ex82.03 | - files and rasps | 15% | 7.5% |
| ex82.03 | - other | 12% | 6% |
| 82.04 | Hand tools, including mounted glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps anvils; vices and clmaps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels mounted on frameworks (hand or pedal operated): | | |
| ex82.04 | - planes | 8% | 4% |
| ex82.04 | - hand drills | 15% | 7.5% |
| ex82.04 | - die-stocks and other threading tools | 15% | 7.5% |
| ex82.04 | - chisels and other wood-carving tools | 8% | 4% |
| ex82.04 | - other | 12% | 6% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 82 (continued) | | |
| 82.05 | Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw-driving), including dies for wire drawing, extrussion dies for metal, and rock drilling bits: | | |
| | - mining drillheads: | | |
| ex82.05 | - - with tips of sintered metal carbides | 10% | 5% |
| ex82.05 | - lathe tools | 8% | 4% |
| | - wire drawing dies: | | |
| ex82.05 | - - with core of sintered metal carbides | 15% | 7.5% |
| ex82.05 | - - other | 9% | 4.5% |
| ex82.05 | - other | 15% | 7.5% |
| 82.06 | Knives and cutting blades, for machines or for mechanical appliances: | | |
| ex82.06 | - with tips of sintered metal carbides | 15% | 7.5% |
| ex82.06 | - other | 9% | 4.5% |
| 82.07 | Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium) | 15% | 7.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 82 (continued) | | |
| 82.08 | Coffee-mills, mincers, juice-extractors and other mechanicl appliances, of a weight not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food and drink | 15% | 7.5% |
| 82.09 | Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06: | | |
| 100 | - table knives | 15% | 7.5% |
| 900 | - other | 12% | 6% |
| 82.10 | Knife blades | 15% | 7.5% |
| 82.11 | Razors and razor blades (including razor blade blanks, whether or not in strips) | 12% | 6% |
| 82.12 | Scissors (including tailors' shears), and blades therefor | 12% | 6% |
| 82.13 | Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files) | 12% | 6% |
| 82.14 | Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tablewear | 15% | 7.5% |
| 82.15 | Handles of base metal for articles falling within heading Nos. 82.09, 82.13 or 82.14 | 15% | 7.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate od Duty |
|---|---|---|---|
| | Chapter 83 | | |
| | Miscellaneous articles of base metal | | |
| 83.01 | Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbag, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, finished or not, of base metal | 15% | 7.5% |
| 83.03 | Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and stron-room doors, and cash and deed boxes and the like, of base metal | 15% | 7.5% |
| 83.04 | Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03 | 15% | 7.5% |
| 83.05 | Fitting for loose-leaf binders, for files or for stationary books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationary goods, of base metal | 15% | 7.5% |
| 83.06 | Statuettes and other ornaments of a kind used indoors, of base metal | 25% | 12.5% |
| 83.07 | Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22) | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 83 (continued) | | |
| ex83.07 | - strong light lanterns | 7% | 3.5% |
| ex83.07 | - other | 15% | 7.5% |
| 83.08 | Flexible tubing and piping, of base metal | 15% | 7.5% |
| 83.09 | Clasps, frames with clasps for handbags and the like, buckles, buckle clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal: | | |
| 001 | - hooks and eyes fixed at regular intervals on tape | 20% | 10% |
| 009 | - other | 12% | 6% |
| 83.10 | Beads and spangels, of base metal | 15% | 7.5% |
| 83.11 | Bells and gongs, non-electric of base metal, and parts thereof of base metal | 15% | 7.5% |
| 83.12 | Photograph, picture and similar frames, of base metal; mirrors of base metal: | | |
| 001 | - frames | 40% | 20% |
| 009 | - mirrors | 25% | 12.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession |
|---|---|---|---|
| | Chapter 83 (continued) | | |
| 83.13 | Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal: | | |
| 901 | - lead plombs | 10% | 5% |
| 909 | - other | 15% | 7.5% |
| 83.14 | Sign-plates, name-plates, numbers, letters and other signs, of base metal | 15% | 7.5% |
| 83.15 | Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying | 8% | 4% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | SECTION XVI | | |
| | MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF | | |
| | Chapter 84 | | |
| | Boilers, machinery and mechanical appliances; parts thereof | | |
| +) 84.01 | | | |
| 84.02 | Auxiliary plant for use with steam and other vapour generating boilers (for example, economisers, superheaters, soot removers, gas revoverers and the like); condensers for vapour engines and power units: | | |
| ex 84.02 | - spiral heat exchangers | 10% | 7.5% |
| ex84.02 | Steam accumulators; other auxiliary plant (than preheaters and condensers for vapour engines and power units) and parts falling within heading 84.02) | 12% | 6% |
| ex84.02 | - other | 12 % | 8% |
| 84.03 | Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers | 15% | 7.5% |
| 84.04 | Steam engines (including) mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers | 12% | 6% |
| 84.05 | Steam and other vapour power units, not incorporating boilers: | | |
| +) 84.01 | Steam and other vapour generating boilers (excluding central heating hotwater boilers capable also of producing low pressure steam) | 12% | 8% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 84 (continued) | | |
| 200 | - steam turbines | free | |
| 500 | - other power units | 15% | 7.5% |
| 900 | - parts | 15% | 7.5% |
| 84.06 | International combustion piston engines: | | |
| 001 | - aircraft engines (Note) | | |
| 005 | - other: | | |
| ex 005 | - - weighing each more than 2500 kg net | 15% | 7.5% |
| ex 005 | - - other (than outboard motors) | 12% | 6% |
| | - parts: | | |
| 006 | - - of aircraft engines | free | binding |
| 009 | - - other | 12% | 6% |
| ~~84.07~~ | ~~Hydraulic engines and motors (including water wheels and water turbines):~~ | | |
| 200 | - regulators for water turbines | free | binding |
| 300 | - other engines (than water turbines) and regulators therefor | ~~15%~~ | ~~7.5%~~ |
| 84.08 | Other engines and motors: | | |
| 100 | - aircraft engines (Note) | | |
| 800 | - other power engines and motors: | | |
| ex 800 | - - weighing each not more than 2500 kg net | 12% | 6% |
| ex 800 | - - other | 15% | 7.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 84 (continued) | | |
| 910 | - parts of aircraft engines | free | binding |
| 990 | - other parts | 15% | 7.5% |
| | Note to sub-headings 84.06.001 and 84.08.100. If the holder of the goods is able to prove that aircraft engines classified under these sub-headings are of a kind not made in Finland and that they will be used for aircraft, they are duty free. In case they are intended to be installed in aircraft for public or postal traffic, or in aircraft for the operation of the coast guard or of the Suomen Ilmailuliitto (The Finnish Aviation Society), they are duty free under all circumstances. | | |
| 84.10 | Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, cabin, screw, band and similar kinds: | | |
| 001 | - pumps for liquids | 15% | 7.5% |
| 008 | - liquid elevators | 15% | 7.5% |
| 009 | - parts | 15% | 7.5% |
| 84.11 | Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like: | | |
| 500 | - machines and mechanical appliances | 15% | 7.5% |
| 900 | - parts | 15% | 7.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 84 (continued) | | |
| 84.12 | Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air | 15% | 7.5% |
| 84.13 | Furnace burners for liquid fuel (atomisers), for pulverised solid fuel of for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances: | | |
| 001 | - furnace burners and mechanical stokers for watertube boilers | 15% | 7.5% |
| 002 | - other | 15% | 7.5% |
| 009 | - parts | 15% | 7.5% |
| 84.14 | Industrial and laboratory furnaces and ovens, non-electric | | |
| 800 | - furnaces and ovens | 15% | 7.5% |
| 900 | - parts | 15% | 7.5% |
| 84.15 | Refrigerators and refrigerating equipment (electrical and other): | | |
| 400 | - refrigerators and similar refrigerating furniture incorporating internally fitted refrigerating machinery; freezing cabinets and other similar freezing furniture incorporating internally fitted refrigerating machinery: | | |
| ex 400 | - - refrigerators and similar refrigerating furniture incorporating internally fitted refrigerating machinery (other than those for domestic use incorporating internally fitted electric compressor unit) | 15% | 7.5% |
| ex 400 | - - for domestic use | 15% | 13% |
| 800 | - refrigerating equipment, machines and appliances, other | 15% | 7.5% |
| 900 | - parts | 15% | 7.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 84 (continued) | | |
| 84.16 | Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor: | | |
| 100 | - calendering and similar rolling machines | 12% | 6% |
| 900 | - rolls and other parts | | |
| ex 900 | - - rolls | 10% | 5% |
| ex 900 | - - other parts | 12% | 6% |
| 84.17 | Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical: | | |
| 100 | - condensers and evaporators for refrigerators, refrigerating machinery and appliances, excluding those for domestic refrigerators | 15% | 7.5% |
| 300 | - dairy machinery; machinery and appliances for making chemical paper pulp such as sulphate and sulphite cellulose digesters; drying machinery by blowing method, rotary dryers and vacuum dryers | 12% | 6% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 84 (continued) | | |
| 400 | - apparatus for preparing food or heating water, not for industrial use, such as coffee and tea cookers and warming cupboards for restaurants; water heaters, including those for domestic use | | |
| 800 | - other machines and appliances | 15% | 7.5% |
| 930 | - parts of machinery and plant for the manufacture of chemical paper pulp | 15% | 7.5% |
| 990 | - other parts | 15% | 7.5% |
| 84.18 | Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), like liquids or gases: | | |
| 200 | - cream separators | 12% | 6% |
| 500 | - other machines and appliances (excluding centrifuges for purifying liquids and centrifugal driers for wash) | 15% | 7.5% |
| +) ex 930 | - parts of cream separators | 12% | 6% |
| 990 | - other parts | 15% | 7.5% |
| 84.19 | Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines: | | |
| 800 | - machines | 15% | 7.5% |
| 900 | - parts | 15% | 7.5% |
| +) ex500 | - - centrifuges for purifying liquids | 15% | 11% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 84 (continued) | | |
| 84.20 | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds | 15% | 7.5% |
| 84.21 | Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines | 15% | 7.5% |
| 84.22 | Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23 | | |
| 800 | - machines and appliances: | | |
| ex800 | - - cranes | 15% | 14% |
| 84.23 | Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments): | | |
| 009 | - parts (including blades for bulldozers and similar parts, with bars and hydraulic cylinders): | | |
| ex009 | - blades for bulldozers | 15% | 7.5% |
| 84.24 | Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers: | | |
| 800 | - machines and appliances: | | |
| ex800 | - - ploughs | 10% | 5% |
| ex800 | - - cultivators; weeders and hoes | 12% | 6% |
| ex800 | - - fertiliser distributors | 12% | 10% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 84 (continued) | | |
| 900 | - parts: | | |
| ex 900 | - - for ploughs | 12% | 6% |
| 84.25 | Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29): | | |
| 800 | - machines and appliances: | | |
| ex 800 | - - harvesting machines; lawn mowers; egg-graders, fruit-graders and other grading machines for agricultural produce | 12% | 6% |
| ex 800 | - - combine harvester-threshers | 12% | 11% |
| 900 | - parts: | | |
| ex 900 | - for lawn mowers | 12% | 6% |
| 84.26 | Dairy machinery (including milking machines): | | |
| 200 | - machines and appliances | 12% | 6% |
| 900 | - parts | 12% | 6% |
| 84.27 | Presses, crushes and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like: | | |
| 100 | - machines and appliances | 15% | 7.5% |
| 900 | - parts | 15% | 7.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 84 (continued) | | |
| 84.28 | Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders: | | |
| 100 | - machines and appliances | 12% | 6% |
| 900 | - parts | 12% | 6% |
| 84.29 | Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables: | | |
| 100 | - machines and appliances | 12% | 6% |
| 900 | - parts | 12% | 6% |
| 84.30 | Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink indsutries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing: | | |
| 800 | - machines and appliances | 15% | 7.5% |
| 900 | - parts | 15% | 7.5% |
| 84.31 | Machinery for making or finishing cellulosic pulp, paper or paperboard: | | |
| 100 | - machines and appliances | 15% | 7.5% |
| 900 | - parts | 15% | 7.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 84 (continued) | | |
| 84.32 | Book-binding machinery, including book-sewing machines: | | |
| 100 | - machines and appliances | 15% | 7.5% |
| 900 | - parts | 15% | 7.5% |
| 84.33 | Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard: | | |
| 100 | - machines and appliances (other than those for making paper bags and envelopes, and other machines for making paper sacks, cartons and other packing articles of paper or paperboard) | 15% | 7.5% |
| 84.34 | Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | free | binding |
| 84.35 | Other printing machinery; machines for uses ancillary to printing | free | binding |
| 85.36 | Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines | 15% | 7.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 84 (continued) | | |
| 84.37 | Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines | 15% | 7.5% |
| 84.38 | Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading Nos. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles): | | |
| 100 | - auxiliary machinery for use with machines of heading No. 84.37 | 15% | 7.5% |
| 600 | - hosiery needles | free | binding |
| 900 | - other parts | 15% | 7.5% |
| 84.39 | Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks: | | |
| 100 | - machines and appliances | 15% | 7.5% |
| 901 | - hat-making blocks | 15% | 7.5% |
| 909 | - parts | 15% | 7.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 84 (continued) | | |
| 84.40 | Machinery for washing, cleaning drying, bleaching, dyeing, dressing finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines, machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor: | | |
| 300 | - washing machines; pressing and ironing machines: | | |
| | - - washing machines: | | |
| ex300 | - - - electrical washing machines for domestic use | 15% | 14% |
| ex300 | - - - dry cleaning machines | 15% | 7.5% |
| ex300 | - - - other | 15% | 12% |
| | - - pressing machines: | | |
| ex300 | - - - electrical machines for domestic use | 15% | 12% |
| ex300 | - - - other | 15% | 12% |
| 800 | - machines and appliances, other | 15% | 7.5% |
| 921 | - plates and rollers of machines and appliances used for printing on textiles, leather, wallpaper wrapping paper, linoleum or other materials | free | binding |
| 990 | - other parts | 15% | 7.5 % |
| 84.41 | Sewing machines; furniture specially designed for sewing machines; sewing machine needles: | | |
| 800 ex800 | - sewing machines: - - sewing machines for footwear industry | 10% | 5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 84 (continued) | | |
| ex 800 | - - other | 15% | 7.5% |
| 920 | - sewing machine needles | free | binding |
| 990 | - other parts | 15% | 7.5% |
| 84.42 | Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery): | | |
| 800 | - machines and appliances | 15% | 7.5% |
| 900 | - parts | 15% | 7.5% |
| 84.43 | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries: | | |
| 200 | - converters and ladles | 15% | 7.5% |
| 300 | - ingot moulds | 5% | 2.5% |
| 400 | - casting machines | 15% | 7.5% |
| 900 | - parts | 15% | 7.5% |
| 84.44 | Rolling mills and rolls therefor: | | |
| 100 | - rolling mills | 15% | 7.5% |
| 900 | - rolls and other parts: | | |
| ex 900 | - - rolls | 10% | 5% |
| ex 900 | - - other | 15% | 7.5% |
| 84.45 | Machine-tools for working metal or metallic carbides, not being machines falling within heading No. 84.49 or 84.50: | | |
| ex84.45 | - machine-tools whose function is to remove metal | 15% | 7.5% |
| | - other: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 84 (continued) | | |
| ex84.45 | - - pneumatic machines and appliances, weighing each more than 500 kg net | 10% | 5% |
| ex84.45 | - - other | 15% | 7.5% |
| 84.46 | Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49 | 15% | 7.5% |
| 84.47 | Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49 | 15% | 7.5% |
| 84.48 | Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand | 15% | 7.5% |
| 84.49 | Tools for working in the hand, pneumatic or with self-contained non-electric motor: | | |
| 200 | - machines and appliances | 15% | 7.5% |
| 900 | - parts | 15% | 7.5% |

| ariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 84 (continued) | | |
| 84.50 | Gas-operated welding, brazing, cutting and surface tempering appliances: | | |
| 100 | - machines and appliances | 15% | 7.5% |
| 900 | - parts | 15% | 7.5% |
| 84.51 | Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines | 5% | 2.5% |
| 84.52 | Calculating machines; accounting machines, cash registers postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device: | | |
| :84.52 | - calculating machines for adding and cash registers | 5% | 2.5% |
| :84.52 | - other | 2.5% | 1.25% |
| 84.53 | Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines) | 2.5% | 1.25% |
| 84.54 | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines) | 2.5% | 1.25% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 84 (continued) | | |
| 84.55 | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54 | 2.5% | 1.25% |
| 84.56 | Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand: | | |
| 500 | - machines and appliances: | | |
| | - - machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering material or other mineral products in powder or paste form: | | |
| ex 500 | - - - machinery for moulding or shaping ceramic paste | 12% | 6% |
| ex 500 | - - - other | 8% | 4% |
| | min. duty 1kg | -:275 | -:1375 |
| ex 500 | - - machines for forming foundry moulds of sand | 8% | 4% |
| | min. duty 1kg | -:275 | -:1375 |
| 900 | - parts of other machines than those mentioned in sub-heading 84.56.100 | 12% | 6% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 84 (continued) | | |
| 84.57 | Glass-working machines (other than machines for working glass in the cold; machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves: | | |
| 100 | - machines and appliances | 15% | 7.5% |
| 900 | - parts | 15% | 7.5% |
| 84.58 | Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance | 15% | 7.5% |
| 84.59 | Machinery and mechanical appliances (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter: | | |
| 800 | - machines and appliances | 15% | 7.5% |
| 900 | - parts | 15% | 7.5% |
| 84.60 | Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metallic carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials | 10% | 5% |
| 84.61 | Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, rats and the like, including pressure reducing valves and thermostatically controlled valves: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 84 (continued) | | |
| 004 | - inner-tube valves for wheels of vehicles; aerosol valves: | ~~free~~ | ~~binding~~ |
| ex 004+) | | | |
| 005 | - gas taps for gas cookers | 5% | 2.5% |
| 009 | - other: | | |
| ex 009 | - - of other materials than base metal | 15% | 7.5% |
| 84.62 | Ball, roller or needle roller bearings | free | binding |
| 84.63 | Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels pulleys and pulley blocks, clutches and shaft couplings: | | |
| 009 | - other (than those mentioned in sub-heading 001) | 10% | 5% |
| 84.64 | Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felta and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings | 10% | 5% |
| 84.65 | Machinery parts, not containing elctrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter | 15% | 7.5% |
| +)ex004 | - - inner-tube valves for wheels of vehicles | free | binding |
| ex004 | - - aerosol valves | 15% | 7.5% |

| Tariff Item Number | Description of Peoducts | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 85 | | |
| | Electrical machinery and equipment; parts thereof | | |
| 85.01 | Electrical goods of the following description: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors: | | |
| | - transformers: | | |
| 410 | - - transformers used in telegraphy, telephony and radio technics and other similar smallish transformers of a capacity of not more than 5 kva | 18% e 6% | 16 e 3% |
| 430 | - - transformers for meters; welding transformers: | | |
| ex430 | - - - transformers for meters | 18 e 5% | 15 e 5% |
| ex430 | - - - welding transformers | 15% e 5% | 14 e 2.5% |
| | - - other: | | |
| 492 | - - - weighing each not more than 250 kg net: | | |
| ex492 | - - - - weighing each not more than 10 kg net | 18% e 6% | 16% e 3% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | ~~Chapter 85~~ | | |
| | Electrical machinery and equipment; parts thereof | | |
| 85.01 | Electrical goods of ~~the~~ following descriptions: generators, motors, converters (rotary or static), ~~transformers~~, rectifiers and rectifying apparatus, ~~inductors~~: | | |
| 700 | - other machines and appliances: | | |
| | - - static converters and rectifiers: | | |
| ex 700 | - - - weighing each more than 250 kg net, but not more than 1500 kg net | 15% | 7.5% |
| ex 700 | - - - weighing each not more than 250 kg net | 18% | 9% |
| 900 | - parts (other than parts of generators, motors and rotary converters) | 15% | 7.5% |
| 85.02 | Electro magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads: | | |
| 800 | - magnets and apparatus | 15% | 7.5% |
| 900 | - parts | 15% | 7.5% |
| 85.03 | Primary cells and primary batteries: | | |
| 800 | - cells and batteries | 10% | 5% |
| 901 | - hollow catodes, of zinc | free | binding |
| 909 | - other parts | 18% | 9% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 85 (continued) | | |
| 85.04 | Electric accumalators: | | |
| ex85.04 | - alkaline accumulator and parts thereof | 5% | 2.5% |
| ex85.04 | - other | 15% | 7.5% |
| 85.05 | Tools for working in the hand, with self-contained electric motor | 15% | 7.5% |
| 85.06 | Electro-mechanical domestic appliances, with self-contained electric motor: | | |
| | - vacuum cleaners: | | |
| ex85.06 | - - the total weight of each more than 15 kg net | 8% | 4% |
| ex85.06 | - other | 15% | 7.5% |
| 85.07 | Shavers and hair clippers, with self-contained electric motor | 15% | 7.5% |
| 85.08 | Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamo, ignition coils, starter motors, sparking plugs and glow plugs); dynamos and cut outs for use in conjunction therewith: | | |
| ex85.08 | - sparking plugs and glow plugs | 8% | 4% |
| ex85.08 | - other | 15% | 7.5% |
| 85.09 | Electrical lighting and signalling equipment and electrical wind-screen wipers, defrosters and demisters, for cycles or motor vehicles: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 85 (continued) | | |
| 001 | - ~~bi~~cycle lamps; ~~bi~~cycle dynamos | 18% | 9% |
| 008 | - other appliances: | | |
| ex 008 | - - windscreen wipers; defrosters and demisters | 15% | 7.5% |
| ex 008 | - - other | 12% | 6% |
| 009 | - parts | 15% | 7.5% |
| 85.10 | Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09 | 18% | 9% |
| 85.11 | Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting: | | |
| | - furnaces and ovens; electric induction and dielectric heating equipment: | | |
| 100 | - - using a current produced by generators: | | |
| ex 100 | - - - arc furnaces and electric induction furnaces | 5% | 2.5% |
| ex100 | - - - other | 10% | 5% |
| 200 | - - using a current produced by electronic tubes | 10% | 5% |
| 300 | - electric welding, brazing ~~and~~ soldering and cutting machines and apparatus: | | |
| ex 300 | - - brazing machines and apparatus | 15% | 7.5% |
| ex 300 | - - other | 15% | 14% |
| 910 | - parts for furnaces and ovens including electric induction and dielectric heating equipment | 10% | 5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 85 (continued) | | |
| 950 | - parts for electric welding, brazing, soldering and cutting machines and apparatus | 15% | 7.5% |
| 85.12 | Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon: | | |
| 700 | - appliances: | | |
| ex 700 | - - electric hair dressing appliances and electric smoothing irons | 15% | 7.5% |
| 800 | - electric heating resistors | 15% | 5% |
| | - parts: | | |
| 991 | - for electric heating resistors | 5% | 2.5% |
| 999 | - other parts (other than electric cooking plates for ranges) | 18% | 9% |
| 85.13 | Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line system): | | |
| ex85.13 | - machines and apparatus, (excluding telephonic and telegraphic apparatus for carrier-current line system) | 13% | 6.5% |
| | - parts | 13% | 6.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 85 (continued) | | |
| 85.14 | Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers: | | |
| ex85.14 | - microphones and their stands | 5% | 2.5% |
| ex85.14 | - loudspeakers | 18% | 9% |
| ex85.14 | - audio-frequency electric amplifiers | 15% | 7.5% |
| ex85.14 | - parts | 18% | 9% |
| 85.15 | Radiotelegraphic and radiotelephonic transmission and reception apparatus; radiobroadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: | | |
| 001 | - radio navigational and aviation aid apparatus and radio remote control apparatus | 22% | 11% |
| 002 | - other apparatus: | | |
| ex 002 | - - television transmitters, including television cameras | 18% | 9% |
| ex 002 | - - radio broadcasting transmitters; relay apparatus | 22% | 11% |
| | - parts: | | |
| | - - not assembled: | | |
| 005 | - - - cases and cabinets | 17% | 8.5% |
| 006 | - - - other | 17% | 8.5% |
| 85.16 | Electric traffic control equipment for railways, roads or inland water-ways and equipment used for similar purposes in port installations or upon airfields | 10% | 5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 85 (continued) | | |
| ex002 | - - radiotelegraphic and radiotelephonic transmission and reception apparatus | 22% | 21% |
| ex002 | - - radio-broadcasting and television reception apparatus; combined radio-broadcasting and television reception apparatus, whether or not incorporating a gramophone or a tape-winder | 22% | 21% |
| ex002 | - - radiotelephone links | 18% | 17% |
| | - parts: | | |
| | - - not assembled: | | |
| 005 | - - - cases and cabinets | 17% | 8,5% |
| 006 | - - - other | 17% | 8,5% |
| 85.16 | Electric ~~tariff~~ traffic control equipment for railways, roads or inland water-ways and equipment uded for similar purposes in port installations or upon airfields | 10% | 5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate od Duty |
|---|---|---|---|
| | Chapter 85 (continued) | | |
| 85.17 | Electric sound or visual signalling apparat s (such as bells, sirens, indic tor panels, burgular and fire alarm), other than those of heading No. 85.09 or 85.16 | 15% | 13% |
| ~~ex85.17~~ | ~~parts~~ | ~~15%~~ | ~~7.5%~~ |
| 85.18 | Electrical capacitors, fixed or variable: | | |
| | - weighing each not more than 250 g net: | | |
| | - - fixed: | | |
| 001 | - - - eletrolytic and ceramic capacitors | 17% | 8.5% |
| 002 | - - - f other | 17% | 8.5% |
| 003 | - - f variable | 17% | 8.5% |
| 009 | - other (than phase-correcting or excess-voltage condensers, weighing each more than 250 kg net); | ~~17%~~ | ~~8.5%~~ |
| )ex009 | | | |
| 85.19 | Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning,arresters, surge suppressors, plugs, lamp-holders, terminals, terminal strips and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; switchboards (other than telephone switchboards) and control panels: | | |
| 500 | - apparatus for making connections to or in electrical circuit: | | |
| | - sockets for incandescent and discharge | | |
| ) ex009 | - - phase-correcting or excess-viltage condensers weighing each not more than 250kg net | 18% | 17% |
| ex009 | - - other | 17% | 8.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 85 (continued) | | |
| | - apparatus for making, breaking or protection of electrical circuits: | | |
| | - - switches, other: | | |
| 209 | - - - other (than those for service voltage of more than 600 v): | | |
| | - - - - other than automatic or remote controlled: | | |
| ex209 | - - - - - weighing each not more than 1kg net | 25% | 20% |
| 500 | - apparatus for making connections to or in electrical circuit: | | |
| | - - socket for incandescent and discharge lamps: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 85 (continued) | | |
| ex500 | - - - weighing each more than 0,5 kg net | 20% | 10% |
| 600 | - resistors | 15% | 7.5% |
| 85.20 | Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps electrically ignited photographic flashbulbs: | | |
| 100 | - metal filament lamps: | | |
| ex100 | - - for motor vehicles | 17% | 8.5% |
| ex100 | - - small-size lamps, such as for cycle and pocket lamps | 17% | 8.5% |
| 800 | - other lamps: | | |
| | - - discharge lamps: | | |
| ex800 | - - - fluorescent tubes | 30% | 27% |
| ex800 | - - - mercury or sodium vapour lamps for lighting | 30% | 27% |
| ex800 | - - - neon tubes | 30% | 15% |
| ex800 | - - - other | 30% | 15% |
| ex800 | - - photographic flashbulbs, not falling within heading 85.20.209 | 30% | 15% |
| ex800 | - - other lamps | 30% | 15% |
| 911 | - filament lamp socket | free | binding |
| 990 | - other parts | 10% | 5% |
| 85.21 | Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted transistors and similar devices incorporating semi-conductors; mounted piezo-electric crystals: | | mounted |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 85 (continued) | | |
| ex85.21 | - rectifying tubes or valves for X-ray apparatus | free | binding |
| ex85.21 | - mounted piezo-electric crystals | 17% | 8.5% |
| ex85.21 | - photocells | 10% | 5% |
| ex85.21 | - other | 5% | 2.5% |
| 85.22 | Electrical goods and apparatus (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter: | | |
| 100 | - goods and apparatus: | | |
| ex 100 | - electron and proton accelerators | 5% | 2.5% |
| 85.23 | Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors | 15% | 7.5% |
| 85.24 | Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 85 (continued) | | |
| | - weighing each not more than 3 kg net: | | |
| ex85.24 | - - carbon brushes | 2% | 1% |
| ex85.24 | - other | 5% | 2.5% |
| 85.26 | Insulting fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25: | | |
| | - of other material (than ceramic or artificial plastic materials): | | |
| ex85.26 | - - weighing each more than 0.5 kg net | 15% | 7.5% |
| ex85.26 | - - weighing each not more than 0.5 kg net | 12% | 6% |
| 85.27 | Electrical conduit tubing and joint therefor, of base metal lined with insulting material | 10% | 5% |
| 85.28 | Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter | 15% | 13% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | SECTION XVII | | |
| | VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT | | |
| | Chapter 86 | | |
| | Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipments of all kinds (not electrically powdered) | | |
| 86.01 | Steam rail locomotives and tenders | 12% | 6% |
| 86.04 | Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys: | | |
| ex86.04 | - mechanically propelled track inspection trolleys | 18% | 9% |
| ex86.04 | - other | 18% | 13% |
| 86.05 | Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches | 12% | 6% |
| 86.06 | Railway and tramway rolling - stock, the following: work-shops, cranes and other service vehicles | 12% | 6% |
| 86.07 | Railway and tramway goods vans, goods wagons and trucks | 12% | 6% |
| 86.08 | Road-rail and similar containers specially designed and equipped to be equally suitable for transport by rail, road and ship | 18% | 9% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 86 (continued) | | |
| [illegible].00 | Parts of railway and tramway locomotives and rolling stock | 20% | 10% |
| [illegible].10 | Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment | 15% | 7.5% |
| | Chapter 87 | | |
| | Vehicles, other than railway or tramway rolling stock, and parts thereof | | |
| 87.01 | Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys | 8% | 4% |
| [illegible].02 | Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09): | | |
| | - automobiles, imported in parts, for industrial assembly, on the conditions prescribed by the Council of Ministers: | | |
| | - - motor cars: | | |
| [illegible]25 | - - - rubber tyres and wheels fitted with rubber tyres | t 13% | t 8% |
| [illegible]75 | - - - other | t 10% | t 6% |
| [illegible]00 | - automobiles, other: | | |
| | - - chassis, fitted with engines and cabs: | | |
| ex600 | - - - diesel engined (other than those total weight not less than 10 metric tons) | 14% | 8.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | - - other: | | |
| | - - - propelled by other than internal combustion engine: | | |
| ex600 | - - - - motor cars | 15% | 9% |
| ex600 | - - - - other | 15% | 7.5% |
| | - - - other: | | |
| ex600 | - - - - motor cars and vans (for the transport of persons and small goods) | 14% | 8.5% |
| | - - - - lorries: | | |
| | - - - - - diesel engined: | | |
| ex600 | - - - - - - new (other than those total weight not less than 10 metric tons) | 14% | 8.5% |
| ex600 | - - - - - - used | 14% | 7% |
| ex600 | - - - - - other | 14% | 7% |
| ex600 | - - - - other (than diesel-engined motor buses) | 14% | 7% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 87 (continued) | | |
| ~~ex600~~ | ~~- - - other~~ | ~~14%~~ | ~~7%~~ |
| | - - lorries: | | |
| ex600 | - - - diesel engines, new (other than those total weight of not less than 10 metric tons) | 14% | 7% |
| | - - other | | |
| ex600 | - - - propelled by internal combustion engine | 14% | 7% |
| ~~ex600~~ | ~~- - - other~~ | ~~15%~~ | ~~7.5%~~ |
| 87.03 | Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No.87.02 | | |
| 001 | - firepangines | 5% | 4% |
| 009 | - other: | | |
| ex009 | - - propelled by internal combustion engine | 10% | 5% |
| ex009 | - - other | 15% | 7.5% |
| 87.04 | Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03: | | |
| ex87.04 | - for tractors | 15% | 7.5% |
| | - for motor cars: ~~vehicles for the transport of persons:~~ | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 87 (continued) | | |
| x87.04 | - - the cylinder capacity of the engine not ~~exceed~~ more than 1600 cubic centimetres | 15% | 7.5% |
| x87.04 | - - other | 14% | 7% |
| x87.04 | - for motor buses: | | |
| | - - other than diesel engined | 14% | 7% |
| | - for other automobiles: | | |
| x87.04 | - - diesel engined (other than for trucks of a total weight of not less than 10 metric tons) | 14% | 7% |
| x87.04 | - - other | 14% | 7% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 87 (continued) | | |
| ~~ex87.04~~ | ~~- - the cylinder capacity of the engine not more than 1600 cubic centimetres~~ | ~~15%~~ | ~~7.5%~~ |
| | - for motor buses: | | |
| ex87.04 | - - diesel engined (other than for those trucks of a total weight of not less than 10 metric tons | 14% | 7.5% |
| ~~ex87.04~~ | ~~others~~ | ~~14%~~ | ~~7.5%~~ |
| 87.05 | Bodies (including cabs), for the motor vehicles falling within heading No.87.01, 87.02 or 87.03: | | |
| ex87.05 | - tractor bodies | 15% | 7.5% |
| ex87.05 | - other | 14% | 7% |
| 87.06 | Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 | | |
| | - parts of accessories of tractors: | | |
| 001 | - - wheels fitted with rubber tyres | 15% | 7.5% |
| 002 | - - other | 10% | 5% |
| | - other: | | |
| | - - parts and accessories of automobiles: | | |
| 005 | - - - wheels fitted with rubber tyres | 25% | 12.5% |
| 009 | - - - other | 14% | 7% |
| 87.07 | Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods( for exemple, fork-lift trucks | | |

(conts.overleaf)

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 87 (continued) | | |
| 87.07 (contd) | and platform trucks); Tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors: | | |
| 001 | - trucks and tractors: | | |
| ex 001 | - - electric propelled | 10% | 5% |
| ex 001 | - - other | 10% | 9% |
| | - parts: | | |
| 008 | - - wheels fitted with rubber tyres | 25% | 12.5% |
| 009 | - - other | 14% | 7% |
| 87.08 | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles | free | binding |
| 87.09 | Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds | 15% | 7.5% |
| 87.10 | Cycles (including delivery tricycles), not motorised | 25% | 12.5% |
| 87.11 | Invalid carriages, fitted with means of mechanical propulsion (motorised or not) | free | binding |
| 87.12 | Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11: | | |
| 001 | - wheels fitted with rubber tyres | 25% | 12.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 87 (continued) | | |
| 009 | - other | 15% | 7.5% |
| 87.13 | Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof: | | |
| 100 | - baby carriages and parts thereof | 20% | 15% ~~10%~~ |
| 200 | - invalid carriages and parts thereof | free | binding |
| 87.14 | Other vehicles (including trailers), not mechanically propelled, and parts thereof | | |
| 001 | - wheels fitted with rubber tyres | 25% | 12.5% |
| 009 | - other (than hand propelled vehicles) | 10% | 5% |
| | Chapter 88 | | |
| | Aircraft and parts thereof; parachutes; catapults and similar aircraft launching gear; ground flying trainers | | |
| 88.01 | Balloons and air ships | free | binding |
| 88.02 | Flying machines, glides and kites; rotochutes | free | binding |
| 88.03 | Parts of goods falling in heading No. 88.01 or 88.02 | free | binding |
| 88.04 | Parachutes and parts thereof and accessories thereto | free | binding |

| ariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 88 (continued) | | |
| 88.05 | Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the fo forefoing articles | free | binding |
| | Chapter 89 | | |
| | Ships, boats and floating structures | | |
| 89.01 | Ships, boats and other vessels not falling within any of the following headings of this Chapter: | | |
| 001 | - warships | free | binding |
| 002 | - rafts and boats of artificial plastic material or of unhardened rubber | 25% | 12.5% |
| 003 | - pleasure boat, other | 10% | 5% |
| | - other: | | |
| 005 | - - of a cross tonnage of 70 tons or more | free | binding |
| | - - other: | | |
| 007 | - - - fishing and catching boats of an overall length of 10 metres or more | free | binding |
| 009 | - - - other | 10% | 5% |
| 89.02 | Tugs: | | |
| 001 | - of a gross tonnage 70 tons or more | free | binding |
| 009 | - other | 10% | 5% |
| 89.03 | Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 89 (continued) | | |
| 001 | - of a gross tonnage 70 tons or more | free | binding |
| 009 | - other | 10% | 5% |
| 89.04 | Ships, boats and other vessels for breaking up | free | binding |
| 89.05 | Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons) | 10% | 5% |

## SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; PARTS THEREOF

### Chapter 90

Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; parts thereof

| | | | |
|---|---|---|---|
| 90.01 | Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets and plates, of polarising material | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 90 (continued) | | |
| 90.02 | Lenses, prims, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked: | | |
| | - objectives: | | |
| ex90.02 | - - weighing each more than 3 kg net | 10% | 5% |
| ex90.02 | - - weighing each more than 3 kg net | 6% | 3% |
| | - other: | | |
| ex90.02 | - - parts of microscopes | 3% | 1.5% |
| ex90.02 | - - parts of cinematograp cameras and projectors | 9% | 4.5% |
| ex90.02 | - - parts of enlargening and other projection apparatus | 10% | 5% |
| ex90.02 | - - parts of medical and surgical instruments | 15% | 7.5% |
| ex90.02 | - - other | 10% | 5% |
| 90.03 | Frames and mounting, and parts thereof, for spectacles, pince-nez, largnettes, goggles and the like | 10% | 5% |
| 90.04 | Spectacles, pince-nez, largnettes, goggles and the like, corrective, protective or other | 10% | 5% |
| 90.05 | Refracting telescopes (monocular and binocular), prismatic or not | 10% | 5% |
| 90.06 | Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mounting therefor, but not including instruments for radio-astronomy | free | binding |

| ıriff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 90 (continued) | | |
| 90.07 | Photographic cameras; photographic flashlight apparatus: | | |
| | - photographic cameras: | | |
| ex90.07 | - - weighing each more than 3 kg net | 10% | 5% |
| ex90.07 | - - weighing each not more than 3 kg net | 6% | 3% |
| ex90.07 | - photographic flashlight apparatus | 10% | 5% |
| | - parts of photographic cameras: | | |
| ex90.07 | - - weighing each more than 3 kg net | 10% | 5% |
| ex90.07 | - - weighing each not more than 3 kg net | 6% | 3% |
| ex90.07 | - parts of photographic flashlight apparatus | 10% | 5% |
| 90.08 | Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles: | | |
| 100 | - cinematographic cameras, also combined with sound recorders | 9% | 4.5% |
| 200 | - cinematographic projectors, also with sound reproducers | 9% | 4.5% |
| 800 | - other apparatus: | | |
| ex800 | - - sound recorders and reproducers | 10% | 5% |
| ex800 | - - other | 10% | 5% |
| 900 | - parts | 9% | 4.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 90 (continued) | | |
| 90.09 | Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers | 10% | 5% |
| 90.10 | Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photocopying apparatus (contact type); spools and reels, for film; screens for projectors | 10% | 5% |
| 90.11 | Microscopes and diffraction apparatus, electron and proton | free | binding |
| 90.12 | Compound optical microscopes, whether or not provided with means for photographic or projecting the image | 3% | 1.5% |
| 90.13 | Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this chapter | 10% | 5% |
| 90.14 | Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological, and geophysical instruments; compasses; range finders | 10% | 5% |
| 90.15 | Balances of a sensitivity of 5 cg or better, with or without their weights: | | |
| 001 | - balances | 15% | 7.5% |
| 009 | - parts | 15% | 7.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 90 (continued) | | |
| 90.16 | Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking intruments, appliances and machines, not falling within any heading of this Chapter (for exemple, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors | 10% | 5% |
| 90.17 | Medical, dental, surgical and veterinary instruments and appliances (including electromedical apparatus ophthalmic instruments | 15% | 7.5% |
| 90.18 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, azone therapy, oxygen therapy, aesol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators): | | |
| 001 | - apparatus | 15% | 7.5% |
| 009 | - parts | 15% | 7.5% |
| 90.19 | Orthopaedic appliances, surgical belts, trusses and the like; artificial limbs, eyes, teeth and other artificial parts of the body; deaf aids; splints and other fracture appliances | free | binding |
| 90.20 | Apparatus based on the use of x-rays of of the radiations from radio-active substances (including radiography and radiotherapy apparatus); x-ray generators; x-ray tubes; x-ray screens; x-ray high tension generators; x-ray control panels and desles; x-ray examination or treatment tables, chairs and the like | free | binding |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 90 (continued) | | |
| 90.21 | Instruments, apparatus or models, designed solely for demonstrational purposes (for example in education or exhibition), unsuitable for other use | free | binding |
| 90.22 | Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics): | | |
| 001 | - machines and appliances | 15% | 7.5% |
| 009 | - parts | 15% | 7.5% |
| 90.23 | Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, regording or not; any combination of these intruments | 20% | 10% |
| 90.24 | Instruments and apparatus for measuring, checking or automatically controlling the flow depth, pressure or other variables of liquids or gasss, or for automatically controlling temperature (for exemple, pressure gauges, flow meters, heat meters, automatic oven-draught regulator), not being articles falling within heading No. 90.14: | | |
| 001 | - thermostats | 5% | 2.5% |
| 009 | - other: | | |
| ex009 | - - manometres and vacuum gauges | 23% | 11.5% |
| ex009 | - - other | 20% | 10% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 90 (continued) | | |
| 90.25 | Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters; microtomes | 10% | 5% |
| 90.26 | Gas, liquid and electricity supply or production meters; calibrating meters therefor: | | |
| | - electricity meters: | | |
| ex 90.26 | - - household supply meters<br>min. duty p. 1 kg | 20%<br>1:04 | 18%<br>-:96 |
| ex 90.26 | - - other<br>min. duty p. 1 kg | 20%<br>1:04 | 10%<br>-:52 |
| ex 90.26 | - other | 20% | 10% |
| 90.27 | Revolution counters, production counters, taximeters, milesmeters, pedometers and the like, speed indicators (including magnetic speed indicator) and tachometers (other than articles falling within heading No. 90.14); stroboscopes | 20% | 10% |
| 90.28 | Electrical measuring, checking analysing or automatically controlling instruments and apparatus: | | |
| 90.28.01 | - thermostats | 5% | 2.5% |
| 90.28.09 | - other: | | |
| ex 90.28.09 | - - instruments and apparatus for measuring, checking or controlling electrical quantities<br>min. duty p. 1 kg | 20%<br>1:04 | 10%<br>-:52 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 90 (continued) | | |
| ex009 | - - other | 20% | 10% |
| 90.29 | Parts or accessories suitable for use solely on principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28: | | |
| ex90.29 | - parts of manometers or vacuum gauger | 23% | 11.5% |
| ex90.29 | - other | 20% | 10% |
| | Chapter 91 | | |
| | Clocks and watches and parts thereof | | |
| 91.01 | Pocket-watches, wrist-watches and other watches, including stop-watches: | | |
| 100 | - with gold or platinum case<br>min.duty each | 20%<br>15:- | 10%<br>7:50 |
| 900 | - other<br>min.duty each | 12%<br>3:50 | 6%<br>1:75 |
| 91.02 | Clocks with watch movement (excluding clocks of heading No.91.03): | | |
| ex91.02 | - alarm clocks | 10% | 5% |
| ex91.02 | - other | 20% | 10% |
| 91.03 | Instrument panel, clocks and clocks of a similar type, for vehicles, aircraft or vessels | 20% | 10% |
| 91.04 | Other clocks: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 91 (continued) | | |
| ex91.04 | - alarm clocks | 10% | 5% |
| ex91.04 | - other | 20% | 10% |
| 91.05 | Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time | 20% | 10% |
| 91.06 | Time switches with clock or watch movement (including secondary movement) or with synchronous motor | 20% | 10% |
| 91.07 | Watch movement (including stop-watch movements), assembled | 20% | 10% |
| 91.08 | Clock movement, assembled | 20% | 10% |
| 91.09 | Watch cases and parts of watch cases, including blanks thereof | 20% | 10% |
| 91.10 | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof | 20% | 10% |
| 91.11 | Other clock and watch parts | free | binding |
| | Chapter 92 | | |
| | Musical instruments; sound recordes and reproducers; parts and accessories of such articles | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 92 (continued) | | |
| 92.01 | Pianos (including automatic pianos, whether or not with keyboards); harpsichord and other keyboard stringel instruments; harps but not including aeolian harps | 25% | 12.5% |
| 92.02 | Other string musical instruments | 25% | 12.5% |
| 92.03 | Pipe and reed organs, including harmonioums and the like | 25% | 12.5% |
| 92.04 | Accordians, concertinas and similar musical instruments; mouthorgans | 25% | 12.5% |
| 92.05 | Other wind musical intruments | 25% | 12.5% |
| 92.06 | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets) | 25% | 12.5% |
| 92.07 | Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordians) | 25% | 12.5% |
| 92.08 | Musical instruments not falling within any other heading of this chapter (for example, fair-ground organs, mechanical street organs musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes) | 25% | 12.5% |
| 92.09 | Musical instrument strings | 25% | 12.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession |
|---|---|---|---|
| | Chapter 92 (continued) | | |
| 92.10 | Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanismus for musical boxes; metronomes, tuning forks and pitch pipes of all kinds: | | |
| | - parts and accessories of pianos, grand pianos, harpsichords and other keyboard stringed musical instruments: | | |
| 201 | - - cases, ready-made sound boards and frame constructions | 25% | 12.5% |
| 209 | - - other | 5% | 2.5% |
| 400 | - parts and accessories of harps and other stringed musical instruments | 25% | 12.5% |
| | - parts and accessories of organs, harmoniums and similar musical instruments: | | |
| 510 | - - keyboards and parts thereof: | | |
| ex 510 | - - - keyboards and parts thereof of organs | 9% | 4.5% |
| ex 510 | - - - keyboards and parts thereof of harmoniums and similar musical instruments | 5% | 2.5% |
| 591 | - - organ reed registers, separate reed pipes and relays of organs | 9% | 4.5% |
| 599 | - - other parts and accessories of organs, harmoniums and similar musical instruments: | | |
| ex 599 | - - - other parts and accessories of organs | 9% | 4.5% |
| ex 599 | - - - other parts and accessories of harmoniums and similar musical instruments | 25% | 12.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 92 (continued) | | |
| | - parts and accessories of accordions and similar musical instruments and of mounth organs: | | |
| 601 | - - separate reeds and unframed bellows of accordions and similar musical instruments; keyboards and parts thereof, switches and mechanisms and parts thereof, excluding those ready assembled in the frame | 5% | 2.5% |
| 609 | - - other: | 25% | 12.5% |
| | - parts and accessories of electro-magnetic and similar musical instruments: | | |
| 810 | - - keyboards and parts thereof | 5% | 2.5% |
| 890 | - - other | 25% | 12.5% |
| 900 | - other parts and accessories | 25% | 12.5% |
| 92.11 | Gramophones, distating machines and other sound recorders and reproducers, including record-players and tape decks with or without sound heads: | | |
| 100 | - gramophones, record-players and record changers | 40% | 20% |
| 900 | - other | 12% | 6% |
| | min. duty p. 1 kg | 2:- | 1:- |
| 92.12 | Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 92 (continued) | | |
| | - sound recordings: | | |
| 100 | - - records for teaching languages | free | binding |
| 200 | - - other records | 13% | 6.5% |
| 300 | - - matrices for the production of records | free | binding |
| 400 | - - other sound recordings | 8% | 4% |
| 900 | - other | free | binding |
| 92.13 | Other parts and accessories of apparatus falling within heading No. 92.11: | | |
| | - parts and accessories of gramophones, record-players and record changers: | | |
| 120 | - - gramophone needles | 15% | 7.5% |
| 190 | - - other: | | |
| ex 190 | - - - cases | 40% | 20% |
| ex 190 | - - - other | 40% | 20% |
| 900 | - parts and accessories of other apparatus | 12% | 6% |
| | min. duty .. 1 kg | 2:- | 1:- |

| ariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | SECTION XIX | | |
| | ARMS AND AMMUNITION; PARTS THEREOF | | |
| | Chapter 93 | | |
| | Arms and ammunition; parts thereof | | |
| 93.01 | Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths thereof | 10% | 5% |
| 93.02 | Revolvers and pistols, being firearms: | | |
| x93.02 | - military pistols | 20% | 10% |
| :93.02 | - other | 5% | 2.5% |
| 93.03 | Artillery weapons, machine-guns, sub-machine-guns and other military fire-arms and projectors (other than revolvers and pistols) | free | binding |
| 93.04 | Other firearms, including very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like: | | |
| 100 | - harpoon-guns and line-throwing guns and the like | 20% | 10% |
| 900 | - other: | | |
| | - - rifles: | | |
| ex 900 | - - - calibre 6 mm. or more | 5% | 2.5% |
| ex 900 | - - - calibre less than 6 mm. | 20% | 10% |
| ex 900 | - - shot guns | 5% | 2.5% |
| ex 900 | - - other | 20% | 10% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 93 (continued) | | |
| 93.05 | Arms of other descriptions, including air spring and similar pistols, rifles and guns | 20% | 10% |
| 93.06 | Parts of arms, including roughly sawn gun stock blocks and gun barrel blanks, but not including parts of side-arms: | | |
| 100 | - parts of revolvers and pistols falling within heading No. 93.02 | 15% | 7.5% |
| 200 | - parts of military weapons falling within heading No 93.03 | free | binding |
| | - other: | | |
| 911 | - - roughly sawn gun stock barrels | free | binding |
| 990 | - - other | 20% | 10% |
| 93.07 | Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; including cartridge wads; lead shot prepared for ammunition: | | |
| 100 | - ammunition and parts thereof for revolvers and pistols falling within heading No. 93.02 | 15% | 7.5% |
| 200 | - bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof | free | binding |
| | - ammunition and parts thereof for sporting and hunting-shooting guns: | | |
| 311 | - - cartridges for shot gun | 30% | 15% |
| 330 | - - lead shot and bullets | 10% | 5% |
| 390 | - - other | 15% | 7.5% |
| 900 | - other | 15% | 7.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | SECTION XX | | |
| | MISCELLANEOUS MANUFATURED ARTICLES | | |
| | Chapter 94 | | |
| | Furnitures and parts thereof; bedding, mattresses matress supports, cusnions and similar stuffed furnisnings | | |
| 94.01 | Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof: | | |
| 910 | - covered or stuffed | 25% | 12.5% |
| 990 | - other | 15% | 7.5% |
| 94.02 | Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles: | | |
| 100 | - of wood | 15% | 7.5% |
| 200 | - of metal | 15% | 7.5% |
| 900 | - of other materials | 15% | 7.5% |
| 94.03 | Other furniture and parts thereof | 15% | 7.5% |
| 94.04 | Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whther or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) | 25% | 12.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 95 | | |
| | Articles and manufactures of carving or moulding material | | |
| 95.01 | Worked tortoise-shell and articles of tortoise-shell: | | |
| 100 | - plates, sheets and similar semi-manufactured articles for subsequent working | 10% | 5% |
| 900 | - other | 20% | 10% |
| 95.02 | Worked mother of pearl and articles of mother of pearl: | | |
| 100 | - plates, sheets and similar semi-manufactured articles for subsequent working | 10% | 5% |
| 900 | - other | 20% | 10% |
| 95.03 | Worked ivory and articles of ivory: | | |
| 100 | - plates, sheets and similar semi-manufactured articles for subsequent working | 10% | 5% |
| 900 | - other | 20% | 10% |
| 95.04 | Worked bone (excluding whale bone) and articles of bone (excluding whale bone): | | |
| 100 | - plates, sheets and similar semi-manufactured articles for subsequent working | 10% | 5% |
| 900 | - other | 20% | 10% |
| 95.05 | Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate od Duty |
|---|---|---|---|
| | Chapter 95 (continued) | | |
| 100 | - plates, sheets and similar semi-manufactured articles for subsequent working | 10% | 5% |
| 900 | - other | 20% | 10% |
| 95.06 | Worked vegetable carving material (for example, coroza) and articles of vegetable carving material: | | |
| 100 | - plates, sheets and similar semi-manufactured articles for subsequent working | 10% | 5% |
| 900 | - other | 20% | 10% |
| 95.07 | Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances: | | |
| 100 | - plates, sheets and similar semi-manufactured articles for subsequent working | 10% | 5% |
| 900 | - other | 20% | 10% |
| 95.08 | Moulded and carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin: | | |
| 001 | - wax combes for bee-hives | 5% | 2.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 95 (continued) | | |
| 009 | - other: | | |
| ex 009 | - - worked unhardened gelatin and articles of unhardened gelatin | 5% | 2.5% |
| ex 009 | - - other | 10% | 5% |
| | Chapter 96 | | |
| | Brooms, brushes, feather dusters, powder-puffs and sieves | | |
| 96.03 | Prepared knots and tufts for broom or brush making | free | binding |
| 96.04 | Feather dusters | 15% | 7.5% |
| 96.05 | Powder-puffs and pads for applying cosmetics or toilet preparations, of any material | 15% | 7.5% |
| 96.06 | Hand sieves and hand riddles, of any material | 10% | 5% |
| | Chapter 97 | | |
| | Toys, games and sports requisites; parts thereof | | |
| 97.01 | Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs | 30% | 15% |
| 97.02 | Dolls<br>min. duty p. 1 kg | 30%<br>2:60 | 15%<br>1:30 |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 97 (continued) | | |
| 97.03 | Other toys; working models of a kind used for recreational purposes: | | |
| 001 | - parts and components of small-scale constructions; kits for building working models of aircrafts, etc., and similar kits of a kind used for children's re-creational purposes; toy motors and driving components | 15% | 7.5% |
| 009 | - other | 30% | 15% |
| | min. duty p. 1 kg | 2:60 | 1:30 |
| 97.04 | Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites) | 15% | 7.5% |
| 97.05 | Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, nativity scenes and figures therefor): | | |
| 001 | - Christmas tree and other similar decorative lighting sets and holders for non-electric Christmas tree candles | 30% | 15% |
| 009 | - other | | |
| ex 009 | - - carnival articles: entertain-ment articles, such as conjuring tricks and novelty jokes | 75% | 37.5% |
| ex 009 | - - other | 75% | 37.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 97 (continued) | | |
| 97.06 | Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04): | | |
| 200 | - skis, ski sticks, ski fixing devices, metal edgings and other ski fittings; ica skates and roller skates | 15% | 7.5% |
| 310 | - tennis rackets, whether or not semi-finished | 50% | 25% |
| 390 | - other rackets, whether or not semi-finished | 15% | 7.5% |
| 410 | - foot balls and hand balls, of leather: | | |
| ex 410 | - - foot ball covers of leather, hand sewn | 25% | 12.5% |
| ex 410 | - - other | 15% | 7.5% |
| 420 | - tennis balls | 10% | 5% |
| 430 | - badminton balls | 20% | 10% |
| | - other balls: | | |
| 491 | - - of rubber | 25% | 12.5% |
| 499 | - - of other material | 15% | 7.5% |
| 900 | - other | 15% | 7.5% |
| 97.07 | Fish hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting and shooting requisites: | | |
| 100 | - fish hooks | free | binding |
| 250 | - other | 12% | 6% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 97 (continued) | | |
| 97.08 | Rounabouts, swings, shooting galleries and other fair ground amusements; travelling circuses, travelling menageries and travelling theatres | 15% | 7.5% |
| | Chapter 98 | | |
| | Miscellaneous manufactured articles | | |
| 98.01 | Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-study; blanks and parts of such articles: | | |
| ex98.01 | - of mother of pearl | free | binding |
| ex98.01 | - other | 20% | 10% |
| | min. duty p. 1 kg | 3:60 | 1:80 |
| 98.02 | Slide fasteners and parts thereof | 25% | 12.5% |
| 98.03 | Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar nolders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05 | 10% | 5% |
| 98.04 | Pen nibs and nib points | 10% | 5% |
| 98.05 | Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks: | | |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 98 (continued) | | |
| 100 | - lead pencils, indelible (aniline) pencils and coloured pencils | 5% | 2.5% |
| 900 | - other | 15% | 7.5% |
| 98.06 | Slates and boards, with writing and drawing surfaces, whether framed or not | 10% | 5% |
| 98.07 | Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets in corporating such composing sticks | 10% | 5% |
| 98.08 | Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes | 20% | 10% |
| 98.09 | Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing: | | |
| ex98.09 | - copying pastes with a basis of gelatin | 4% | 2% |
| ex98.09 | - other | 10% | 5% |
| 98.10 | Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks: | | |
| ex98.10 | - electrical cigarette lighters | 15% | 7.5% |
| ex98.10 | - other | 25% | 7.5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | Chapter 98 (continued) | | |
| 98.11 | Smoking pipes; pipe bawls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof: | | |
| 100 | - roughly shaped blocks of wood or root | free | binding |
| 900 | - other | 10% | 5% |
| 98.12 | Combs, hair-slides and the like | 20% | 10% |
| 98.13 | Corset busks and similar supports for articles of apparel or clothing accessories | 10% | 5% |
| 98.14 | Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor | 20% | 10% |
| 98.15 | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners: | | |
| 001 | - vacuum flasks and vacuum vessels, complete<br>min. duty p. 1 kg | 40%<br>4:- | 20%<br>2:- |
| 009 | - parts | 15% | 7.5% |
| 98.16 | Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing | 10% | 5% |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| | SECTION XXI | | |
| | WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES | | |
| | Chapter 99 | | |
| | Works of art, collectors' pieces, and antiques | | |
| 99.01 | Paintings, drawings and pastels, executed entirely by hand, (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand decorated manufactured articles | free | binding |
| 99.02 | Original engravings, prints and lithographs | free | binding |
| 99.03 | Original sculptures and statuary, in any material | free | binding |
| 99.04 | Postage, revenue and similar stamps (including stamp - postmarks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined | free | binding |
| 99.05 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archeological, paleontological, ethnographic or numismatic interest | free | binding |
| 99.06 | Antiques of an age exceeding one hundred years | free | binding |

SECRET

ADDENDUM

TO THE FINNISH POSITIVE OFFER

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| 07.01 | Vegetables, fresh or chilled: | | |
| | - cabbages: | | |
| 420 | - - cauliflowers, the customs clearance of which takes place from November 1 to May 31 IL 1 kg | -:40 | -:30 |
| | - cucumbers: | | |
| 809 | - - other: | | |
| ex809 | - - - the customs clearance of which takes place from November 1 to the end of February IL 1 kg | -:60 | -:50 |
| | - salad vegetables: | | |
| 851 | - - the customs clearance of which takes place from February 1 to June 30: | | |
| ex851 | - - - during February IL 1 kg | 1:- | -:60 |
| ex851 | - - - endive, the customs clearance of which takes place from April 1 to June 30 IL 1 kg | 1:- | 1:- |
| 809 | - - other: | | |
| ex809 | - - - endive, the customs clearance of which takes place from July 1 to March 31 IL 1 kg | -:60 | -:50 |
| | - vegetables, other: | | |
| 909 | - - other: | | |
| ex909 | - - - green pepper, the customs clearance of which takes place from November 1 to June 30 IL 1 kg | -:60 | -:30 |

| Tariff Item Number | Description of Products | | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|---|
| 08.02 | Citrus fruit, fresh or dried: | | | |
| ex08.02 | - grapefruit | IL | 7.5% | free |
| 08.04 | Grapes, fresh or dried | IL | 7.5% | 4% |
| 08.09 | Other fruit, fresh: | | | |
| 109 | - other melons: | | | |
| ex109 | - - honeydew- and ogen-melons | IL 1 kg | 1:45 | -:75 |
| 08.12 | Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05: | | | |
| 500 | - plums | IL | 6% | 4% |
| 600 | - mixed fruit | IL | 8% | 4% |
| 09.10 | Thyme, saffron and bay leaves; other spices: | | | |
| 909 | - other: | | | |
| ex909 | - - celery seeds (ground:p.) | DR 1 kg | 4:80 | 2:40 |
| 15.07 | Fixed vegetable oils, fluid or solid, crude, refined or purified: | | | |
| | - other | | | |
| 490 | - - unfit as such for human consumption: | | | |
| ex490 | - - - other | DR<br>IL | 10%<br>free | t 5%<br>binding |
| 20.06 | Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit: | | | |
| 001 | - roasted ground-nuts | IL p. 1 kg | -:32 | free |
| 009 | - other: | | | |
| | - - other: | | | |

| Tariff Item Number | Description of Products | | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|---|
| ex009 | - - - apricots | IL | 45% | 22.5% |
| | - - - other: | | | |
| ex009 | - - - - nuts | IL p. 1 kg | 1:25 | -:30 |
| 20.07 | Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit: | | | |
| 200 | - fruit juice: | | | |
| | - - other (than apple concentrate): | | | |
| ex200 | - - - juice of citrus fruit, unsweetened, frozen | | 40% | 30% |
| 41.02 | Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08: | | | |
| ex41.02 | - pre-tanned skins for further tanning | | 14-25% | free |
| 41.03 | Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08: | | | |
| ex41.03 | - pre-tanned skins for further tanning | | 18-25% | free |
| 41.04 | Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08: | | | |
| ex41.04 | - pre-tanned skins for further tanning | | 18-20% | free |
| 41.05 | Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08: | | | |
| ex41.05 | - pre-tanned skins for further tanning | | 14-25% | free |

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| 57.10 | Woven fabrics of jute<br>min. duty p. 1 kg | 40%<br>-:50, 1:- | 25%<br>-:40, -:70 |
| 58.05 | Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06: | | |
| | - of other textile materials: | | |
| 008 | - - webbing: | | |
| ex008 | - - - of jute<br>min. duty p. 1 kg | 35%<br>-:50 | 25%<br>-:40 |
| 62.04 | Tarpaulins, sails, awnings, sunblinds, tents and camping goods: | | |
| 900 | - of other textile materials: | | |
| ex900 | - - tarpaulins of jute | 40% | 25% |
| 84.06 | Internal combustion piston engines: | | |
| 005 | - other | | |
| ex005 | - - outboard motors | 10% | 7% |
| 87.02 | Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09): | | |
| 600 | - automobiles, other | 14-15% | 7% |

# ADDENDUM 2

## TO THE FINNISH POSITIVE OFFER

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| 07.06 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith: | | |
| 909 | - other: | | |
| ex909 | - - manioc and arrowroot IL 1 kg | -:20 | free |
| 09.01 | Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitues containing coffee in any proportion: | | |
| | - coffee not roasted: (Note) | | |
| 101 | - - the price of which is not more than 4,10 mk per kg cif Helsinki DR 1 kg | 2:75 | -:80 |
| 109 | - - other DR 1 kg | 4:- | 1:15 |
| 200 | - coffee, roasted DR p. 1 kg | 2:90 | 1:85 |
| 300 | - coffee substitutes containing coffee DR p. 1 kg | 2:90 | 1:85 |
| 400 | - coffee husks and skins DR 1 kg | 1:35 | -:85 |

Note 1 to sub-heading 09.01.101. The price limit of 4,10 mk per kilogramme is to be the minimum. The Government of Finland have the right to modify said limit.

Note 2 to sub-headings 09.01.101 and 09.01.109. Blended raw coffee shall pay duty according to the price of the most expensive quality of coffee in the blend.

| Tariff Item Number | Description of Products | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|
| 09.03 | Maté DR p. 1 kg | 3:50 | free |
| 09.04 | Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta": | | |
| 200 | - white pepper, black pepper and pimento: | | |
| ex200 | - - white and black pepper (ground:p.) DR 1 kg | -:83 | free |
| ex200 | - - pimento (ground:p.) DR 1 kg | 1:65 | free |
| 900 | - other DR p. 1 kg | -:83 | free |
| 09.05 | Vanilla DR p. 1 kg | 11:81 | free |
| 09.06 | Cinnamon and cinnamon-tree flowers (ground:p.) DR 1 kg | 1:65 | free |
| 09.07 | Cloves (whole fruit, cloves and stems) DR p. 1 kg | 1:66 | free |
| 09.08 | Nutmeg, mace and cardamons: | | |
| 100 | - nutmeg and mace DR p. 1 kg | 5:- | free |
| 200 | - cardamons (ground:p.) DR 1 kg | 7:50 | free |
| 09.09 | Seeds of anise, badian, fennel coriander, cumin, caraway and juniper: | | |
| 905 | - fennel and coriander: | | |
| ex905 | - - coriander DR 1 kg | -:60 | free |
| 09.10 | Thyme, saffron and bay leaves; other spices: | | |
| 909 | - other: | | |
| ex909 | - - celery seed (ground:p.) DR 1 kg | 4:80 | free |
| ex909 | - - curry (ground:p.) DR 1 kg | 4:80 | free |

| Tariff Item Number | Description of Products | | Base Rate of Duty | Concession Rate of Duty |
|---|---|---|---|---|
| 18.01 | Cocoa beans, whole or broken, raw or roasted: | | | |
| 009 | - other | DR p. 1 kg | 2:05 | 5% |
| 18.03 | Cocoa paste (in bulk or in block), whether or not defatted | DR p. 1 kg | 1:88 | 5% |
| | | IL p. 1 kg | 1:02 | free |
| 18.04 | Cocoa butter (fat or oil) | DR p. 1 kg | -:22 | 2% |
| 18.05 | Cocoa powder, unsweetened | DR p. 1 kg | 1:30 | 10% |
| 20.06 | Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit: | | | |
| 001 | - roasted ground-nuts | IL p. 1 lkg | -:32 | free |
| 21.02 | Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates: | | | |
| ex21.02 | - instant tea | DR p. 1 kg | 12:- | free |
| ex21.02 | - other | DR p. 1 kg | 12:- | 4:50 |

No. 116

CONFIDENTIAL

# GATT KENNEDY ROUND

## OFFERS ON AGRICULTURE BY FINLAND

Finland is prepared to offer concessions in the agricultural sector in conformity with the general negotiating rules and on the basis of reciprocity in products representing in trade value a considerable share of the total agricultural imports to Finland.

o O o

As regards the basic temperate zone products the Finnish Government is prepared to give its contribution to the solution of the difficult problems related to international trade in these products, and hereby to consider worldwide agreements as well as other proposals in order to reach a positive overall outcome in the negotiations.

As far as tropical products are concerned Finland intends to remove or reduce tariffs from products listed in the Annex.

Finland's offer in other agricultural products to which the linear cut rule would be applicable will be specified during the actual negotiations.

Geneva
16 September 1965

Annex

07.06.100 Manioc and arrowroot
08.01.210 Fresh bananas [1)]
08.01.300 Pineapples
08.01.500 Coconuts
08.01.701 Brazil nuts, in shell
08.01.709 Brazil nuts, shelled
08.01.801 Cashew nuts, in shell
08.01.809 Cashew nuts, shelled
09.02.001 Tea put up for retail sale
09.02.009 Other
09.04.100 White pepper and black pepper
09.04.200 Pimento
09.04.300 Other
09.05.000 Vanilla
09.06.000 Cinnamon and cinnamon-tree flowers
09.07.000 Cloves (whole fruit, cloves and stems)
09.08.100 Nutmeg and mace
09.08.200 Cardamons
09.10.300 Ginger
13.02.200 Gum arabic
14.02.100 Kapok and other vegetable down
18.01.001 Cocoabeans, raw, whether or not broken
18.01.009 Other
18.03.000 Cocoa paste (in bulk or in block), whether or not defatted
18.04.000 Cocoa butter (fat or oil)
18.05.000 Cocoa powder, unsweetened
20.06.901 Roasted ground-nuts
21.02.900 Extracts, essences or concentrates, of tea or mate

1) Only a limited offer possible

# F I N L A N D ' S  L I S T  O F

# A G R I C U L T U R A L  O F F E R S

Below are listed the items in the Brussels Tariff Nomenclature Chapters 1 - 24 with respect to which Finland is willing to offer concessions.

| Item | Stat. Item[1] | Description of Commodity | Import Treatment DR= Duty Rate IL= Import Levy QR= Quantitative Restriction t = special treatment given to products for industrial use [4] | Offer: Reduction of DR/IL[2] | Offer: Elimination of QR[3] |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 03.01 | | Fish, fresh (live or dead), chilled or frozen: | | | |
| | | - fish, whether or not cleaned or in pieces, fresh or chilled: | | | |

1) The statistical items refer to the sub-headings of the Tariff of Finland. A copy of Chapters 1-24 is annexed.
2) The reduction of DR/IL is fifty per cent if not otherwise indicated in the column.
3) The elimination of QR is marked with plus (+), no concession with minus (-). No mark in the sixth column means that no quantitative restrictions are applied.
4) Rate as applied on base date (1.1.1964).

| | | | | | |
|---|---|---|---|---|---|
| 03 01 (cont.) | 050 | -- flatfish | DR -:15, QR | + | + |
| | 100 | -- gadidae | DR -:15, QR | + | + |
| | | - fish, whether or not cleaned or in pieces, frozen: | | | |
| | 250 | -- flatfish | DR -:15, QR | + | + |
| | 300 | -- gadidae | DR -:15, QR | + | + |
| | | - filleted fish, fresh or chilled: | | | |
| | 450 | -- flatfish | DR -:15, QR | + | + |
| | 500 | -- gadidae | DR -:15, QR | + | + |
| | | - filleted fish, frozen: | | | |
| | 650 | -- flatfish | DR -:15, QR | + | + |
| | 700 | -- gadidae | DR -:15, QR | + | + |
| | ex 750 | -- clupeidae, excluding sprats | DR -:20 | + | |
| | 791 | -- salmon | DR -:75, QR | + | - |
| | 799 | -- other | DR -:15, QR | + | - |
| | 800 | - fish roes | DR 10:- | + | |
| | 850 | - fish livers and similar parts of fish; milt | DR -:15 | + | |
| | 900 | - fish for spawning | DR free | binding | |
| | 950 | - fish for aquaria | DR free | binding | |
| 03 02 | | Fish, salted, in brine, dried or smoked: | | | |
| | | - other fish: | | | |
| | 100 | -- gadidae, wet-salted | DR -:30, QR | + | + |
| | | -- fresh-dried fish: | | | |
| | 401 | --- gadidae | DR 6 % | + | |
| | | -- klippfish: | | | |
| | 501 | --- gadidae | DR 6 % | + | |
| | | - fish roes: | | | |
| | 701 | -- cod roes in barrels | DR free | binding | |
| | 709 | -- other | DR 10:- | + | |
| | 800 | - fish livers and similar parts of fish; milt | DR -:30 | + | |
| 03 03 | | Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, | | | |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 03.03 (cont.) | | in shell, simply boiled in water: | | | |
| | 100 | - lobsters | DR 8:- | + | |
| | 200 | - crayfish | DR 8:- | + | |
| | 300 | - shrimps | DR 8:- | + | |
| | | | t 2:- | + | |
| | 500 | - other crustaceans | DR 8:- | + | |
| | 600 | - oysters | DR 3:- | + | |
| | 900 | - other molluscs | DR 3:- | + | |
| 05.01 | 000 | Human hair, unworked, whether or not washed or scoured; waste of human hair | DR free | binding | |
| 05.02 | | Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair: | | | |
| | 100 | - pigs', hogs', and boars' bristles or hair; waste thereof | DR free | binding | |
| | 200 | - badger hair and other brush making hair; waste thereof | DR free | binding | |
| 05.03 | | Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material: | | | |
| | | - horsehair: | | | |
| | 101 | -- unworked | DR free | binding | |
| | 102 | -- curled | DR -:40 | + | |
| | 109 | -- other | DR free | binding | |
| | 200 | - horsehair waste | DR free | binding | |
| 05.04 | | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof: | | | |
| | 100 | - guts | DR free | binding | |
| | 901 | - calves' stomachs | DR 2:- | + | |
| | 909 | - other | DR free | binding | |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 05.05 | 000 | Fish waste | DR free | binding | |
| 05.06 | | Sinews and tendons; parings and similar waste, of raw hides or skins: | | | |
| | 100 | - sinews and tendons | DR free | binding | |
| | 200 | - parings and similar waste, of raw hides or skins | DR free | binding | |
| 05.07 | | Skins and other parts of birds, with their feathers or down, feathers, whether or not the quills or part of the scapes have been removed, feathers split into two along their length, down, barbs (including barbs with trimmed edges), quills and scapes, unworked, cleaned, disinfected or treated for preservation, but not otherwise worked: | | | |
| | | - bed feathers and down: | | | |
| | 110[1)] | -- uncleaned | DR free | binding | |
| | 150 | -- cleaned | DR -:47 | + | |
| | 901 | - ornamental feathers | DR 150:- | + | |
| | 909 | - other | DR free | binding | |
| 05.08 | | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products: | | | |
| | 100 | - powder of bones | DR free | binding | |
| | 900 | - other | DR free | binding | |

1) The base rate for reduction with respect to uncleaned down is -:47.

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 05.09 | 000 | Horns, antlers, hooves, nails, claws, and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products | DR free | binding | |
| 05.10 | 000 | Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory | DR free | binding | |
| 05.11 | 000 | Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell | DR free | binding | |
| 05.12 | | Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells: | | | |
| | 100 | - mother-of-pearl and other shells of molluscs; powder and waste of shells of molluscs | DR free | binding | |
| | 900 | - other | DR free | binding | |
| 05.13 | 000 | Natural sponges | DR free | binding | |
| 05.14 | | Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products: | | | |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 05.14 (cont.) | 001 | - ambergris, castoreum, civet and musk | DR 32:- | + | |
| | 009 | - other | DR free | binding | |
| 05.15 | 000 | Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption | DR free | binding | |
| 06.01 | | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower: | | | |
| | | - Lily of the valley rhizomes: | | | |
| | 101 | -- with buds or flowers but without earthballs | IL 2:- | + | |
| | | - flower bulbs: | | | |
| | 902 | -- other | IL -:60 | + | |
| 06.03 | | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: | | | |
| | 009 | - other than fresh | IL 6:-, QR | + | - |
| 06.04 | | Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: | | | |
| | 100 | - reindeer-moss | DR free, QR<br>IL free | binding<br>binding | + |
| | 901 | - asparagus and adiantum | IL 15:-, QR | - | + |
| | 909 | - other | IL 3:-, QR | - | + |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 07.01 | | Vegetables, fresh or chilled:<br>-edible roots: | | | |
| | 291 | -- horse-radish and scorzonera | IL -:50, QR | - | + |
| | | -- other: | | | |
| | 296 | --- cleared from Customs from May 1 to June 30 | IL -:30, QR | - | + |
| | 299 | --- other | IL -:09, QR | - | + |
| | 301 | - garlic | IL -:52, QR | + | + |
| | | - leguminous vegetables: | | | |
| | 590 | -- other than peas and beans | IL -:60, QR | + | - |
| | | - Mushrooms: | | | |
| | 610 | -- champignons | IL 2:10, QR | - | + |
| | | -- other | IL 2:-, QR | - | + |
| | 750 | - asparagus | IL 2:-, QR | + | + |
| | 903 | - olives and capers | IL -:60, QR | + | + |
| 07.02 | | Vegetables (whether or not cooked), preserved by freezing: | | | |
| | 001 | - tomatoes | IL -:69, QR | - | + |
| | 009 | - other | IL 1:-, QR | - | + |
| 07.03 | | Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption: | | | |
| | 001 | - olives and capers | IL -:60, QR | + | + |
| | 003 | - tomatoes | IL -:69, QR | to -:30 | + |
| | 009 | - other | IL -:80, QR | to -:30 | + |
| 07.04 | | Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared: | | | |
| | 001 | - garlic | IL -:80, QR | + | + |
| | 009 | - other | IL -:80, QR | - | + |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 07.05 | | Dried leguminous vegetables, shelled, whether or not skinned or split: | | | |
| | | - suitable for human consumption: | | | |
| | 111 | -- garden peas, stained or dyed | DR free, QR<br>IL free | binding<br>binding | + |
| | 191 | -- lentils | IL -:50, QR | + | + |
| | 199 | -- other | IL -:21, QR | + | + |
| 07.06 | | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith: | | | |
| | 100 | - manioc and arrowroot | IL -:20 | to 0 | |
| | 901 | - Jerusalem artichokes | IL -:50 | + | |
| | 908 | - other | IL -:20 | + | |
| 08.01 | | Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not: | | | |
| | 100 | - dates | IL -:205 | + | |
| | | - bananas: | | | |
| | | -- fresh : | | | |
| | 211 | --- in clusters | IL -:52, QR | to -:25 (1.1./31.5.) | +[1)] |
| | 219 | --- other | IL -:65, QR | to -:30 (1.1./31.5.) | +[1)] |
| | 250 | -- dried | IL -:65, QR | + | + |
| | 300 | - pineapples | IL 1:45, QR | to 0 | + |
| | 400 | - avocados, mangoes, guavas and mangosteens | IL -:90 | to 0 | |
| | 500 | - coconuts | IL 1:50 | to 0 | |

1) Referring to the same period as the reduction of IL.

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 08.01 (cont.) | 600 | - grated coconuts | IL 1:50 | + | |
| | 701 | - Brazil nuts | IL -:90 | to 0 | |
| | 709 | - Brazil nut kernels | IL 1:50 | to 0 | |
| | 801 | - cashew nuts | IL -:90 | to 0 | |
| | 809 | - cashew nut kernels | IL 1:50 | to 0 | |
| 08.02 | | Citrus fruit, fresh or dried: | | | |
| | | - oranges, mandarins and clementines: | | | |
| | 101 | -- oranges, cleared from Customs from January 1 to June 30 | IL 30 %, QR | + | +1) |
| | 109 | -- mandarins and clementines | IL -:30, QR | + (1.1./30.6.) | +1) |
| | 200 | - grapefruit | IL 7,5 %, QR | + | + |
| | 300 | - lemons | IL -:135, QR | + | + |
| | 900 | - other | IL -:30, QR | + | + |
| 08.03 | | Figs, fresh or dried: | | | |
| | 100 | - fresh | IL -:205 | + | |
| | | - dried: | | | |
| | 201 | -- locums and layers | IL -:60 | + | |
| | 209 | -- other | IL -:205 | + | |
| 08.04 | | Grapes, fresh or dried: | | | |
| | | - dried: | | | |
| | 250 | -- currants | IL 7,5 %, QR | + | + |
| 08.05 | | Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not: | | | |
| | 110 | - soft-shell almonds (amygdalus communis) | IL -:40 | + | |
| | 190 | - other almonds | IL -:40 | + | |
| | 210 | - hazelnuts | IL -:90 | to -:20 | |

1) Referring to the same period as the reduction of IL.

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 08.05 (cont.) | 220 | - hazelnut kernels | IL 1:50 | to -:30 | |
| | 310 | - walnuts | IL -:90 | to -:20 | |
| | 320 | - walnut kernels | IL 1:50 | to -:30 | |
| | 410 | - pecan-nuts | IL 25 % | to -:20 | |
| | 420 | - pecan-nut kernels | IL 1:50 | to -:30 | |
| | 500 | - chestnuts | IL -:90 | to -:20 | |
| | 800 | - other nuts | IL -:90 | to -:20 | |
| | 900 | - other nut kernels | IL 1:50 | to -:30 | |
| 08.06 | | Apples, pears and quinces, fresh: | | | |
| | 209 | - quinces | IL -:90, QR | + | + |
| 08.07 | | Stone fruit, fresh: | | | |
| | 100 | - cherries | IL -:90, QR | + (1.1./31.5.) | +[1] |
| | 200 | - apricots | IL -:90, QR | + (1.1./31.5.) | +[1] |
| | 300 | - peaches | IL -:90, QR | + (1.1./31.5.) | +[1] |
| | 400 | - plums | IL -:90, QR | + (1.1./31.5.) | +[1] |
| | 900 | - other | IL -:90, QR | + (1.1./31.5.) | +[1] |
| 08.09 | | Other fruit, fresh: | | | |
| | 101 | - water melons | IL -:40, QR | + | + |
| | 900 | - other | IL -:90, QR | + | + |
| 08.10 | | Fruit (whether or not cooked), preserved by freezing, not containing added sugar: | | | |
| | 909 | - other | IL 7,5-40 %, QR | - | + |
| 08.11 | | Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other | | | |

1) Referring to the same period as the reduction of IL.

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 08.11 (cont.) | | preservative solutions), but unsuitable in that state for immediate consumption: | | | |
| | 040 | - strawberries | IL -:90, QR | to -:40 | - |
| | 050 | - raspberries | IL -:90, QR | to -:40 | - |
| | 060 | - gooseberries and red-, black- or white-currants | IL -:90, QR | to -:40 | - |
| | | - citrus fruit: | | | |
| | 071 | -- oranges cleared from Customs from January 1 to June 30 | IL 30 %, QR | + | + |
| | 072 | -- oranges cleared from Customs from July 1 to December 31 | IL 40 %, QR | + | + |
| | 073 | -- grapefruit | IL 7,5 %, QR | + | + |
| | 074 | -- lemons | IL -:135, QR | + | + |
| | 079 | -- other | IL -:90, QR | to -:30 | + |
| | 090 | - other | IL -:90, QR | to 10 % | + |
| 08.12 | | Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05: | | | |
| | 100 | - apples | IL 13 % | to 5 % | |
| | 200 | - pears | IL 13 % | to 5 % | |
| | 300 | - apricots | IL 10 % | + | |
| | 400 | - peaches | IL 10 % | + | |
| | 500 | - plums | IL 6 % | to 5 % | |
| | 600 | - mixed fruits | IL 8 % | to 5 % | |
| | 900 | - other | IL -:90 | + | |
| 08.13 | | Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions: | | | |
| | | - dried: | | | |
| | 101 | -- peel of citrus fruit | IL -:305 | + | |
| | 109 | -- other | IL -:30 | + | |
| | | - other: | | | |
| | 901 | -- peel of citrus fruit in preservative solution | IL -:305 | + | |
| | 909 | -- other | IL -:20 | + | |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 09.01 | | Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion: | | | |
| | | - coffee, unroasted: | | | |
| | 101 | -- of a price CIF Helsinki of not higher than 2,70 mk per kg | DR 2:75 | to 1:25 | |
| | 109 | -- other | DR 4:- | to 1:80 | |
| | 400 | - coffee husks and skins | DR 1:35 | + | |
| 09.02 | | Tea: | | | |
| | 001 | - put up for retail sale | DR 1:50 | to 0 | |
| | 009 | - other | DR 1:50 | to 0 | |
| 09.03 | 000 | Maté | DR 3:50 | to 0 | |
| 09.04 | | Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta": | | | |
| | 100 | - white pepper and black pepper | DR -:83 | to 0 | |
| | 200 | - pimento | DR 1:65 | to 0 | |
| | 900 | - other | DR -:83 | to 0 | |
| 09.05 | 000 | Vanilla | DR 11:81 | to 0 | |
| 09.06 | 000 | Cinnamon and cinnamon-tree flowers | DR 1:65 | to 0 | |
| 09.07 | 000 | Cloves (whole fruit, cloves and stems) | DR 1:66 | to 0 | |
| 09.08 | | Nutmeg, mace and cardamoms: | | | |
| | 100 | - nutmeg and mace | DR 5:- | to 0 | |
| | 200 | - cardamoms | DR 7:50 | to 0 | |
| 09.09 | | Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper: | | | |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 09.09 (cont:) | | | | | |
| | 901 | - anise and badian seeds | DR -:62 | + | |
| | 905 | - fennel and coriander seeds | DR -:60 | to 0 | |
| | 909 | - other | DR free | binding | |
| 09.10 | | Thyme, saffron and bay leaves; other spices: | | | |
| | 100 | - bay leaves | DR -:60 | + | |
| | 200 | - saffron | DR 22:30 | + | |
| | 300 | - ginger | DR 1:65 | to 0 | |
| | 400 | - curry | DR 4:80 | to 0 | |
| | 901 | - thyme | DR free | binding | |
| | 909 | - other | DR 4:80 | + | |
| 11.04 | 000 | Flours of the fruits falling within any heading in Chapter 8 | IL -:45, QR | + | + |
| 11.09 | 000 | Gluten and gluten flour, roasted or not | IL 1:25, QR | + | + |
| 12.01 | | Oil seeds and oleaginous fruit, whole or broken: | | | |
| | 100 | - ground-nuts in shell | IL -:32, QR t free | - binding | - |
| | 150 | - ground-nuts, shelled | IL -:32, QR t free | - binding | - |
| | 200 | - copra | IL -:45, QR t free | - binding | - |
| | 250 | - palm nuts and palm kernels | IL -:45, QR t free | - binding | - |
| | 300 | - soya beans | IL -:45, QR t free | - binding | - |
| | 350 | - linseed | IL -:45, QR t free | - binding | - |
| | 400 | - cotton seeds | IL -:45, QR t free | - binding | - |
| | 450 | - castor oil seeds | IL -:45, QR t free | - binding | - |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 12.01(cont.) | 500 | - colza and rape seeds | IL -:45, QR t free | - binding | - |
| | 550 | - oiticica seeds | IL -:45, QR t free | - binding | - |
| | 600 | - mustard seeds | IL free, QR | binding | |
| | 650 | - beech nuts | IL -:45, QR t free | - binding | - |
| | 900 | - other | IL -:45, QR t free | - binding | - |
| 12.02 | | Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour): | | | |
| | 100 | - of ground-nuts | IL -:45, QR t free | - binding | - |
| | 150 | - of copra | IL -:45, QR t free | - binding | - |
| | 200 | - of palm nuts or palm kernels | IL -:45, QR t free | - binding | - |
| | 250 | - of soya beans | IL -:45, QR t free | - binding | - |
| | 300 | - of linseed | IL -:45, QR t free | - binding | - |
| | 350 | - of cotton seeds | IL -:45, QR t free | - binding | - |
| | 400 | - of castor oil seeds | IL -:45, QR t free | - binding | - |
| | 450 | - of colza or rape seeds | IL -:45, QR t free | - binding | - |
| | 500 | - of oiticica seeds | IL -:45, QR t free | - binding | - |
| | 900 | - other | IL -:45, QR t free | - binding | - |
| 12.03 | | Seeds, fruit and spores, of a kind used for sowing: | | | |
| | | - seeds of leguminous meadow plants: | | | |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 12.03(cont.) | 110 | -- seeds of lucerne | DR free | binding | |
| | 120 | -- seeds of alsike clover | DR free | binding | |
| | | | IL free | binding | |
| | 130 | -- seeds of red clover | DR free | binding | |
| | | | IL free | binding | |
| | 140 | -- seeds of white clover | DR -:30 | + | |
| | 190 | -- other | DR free | binding | |
| | | - seeds of graminaceus plants: | | | |
| | 210 | -- seeds of meadow-grass | DR free | binding | |
| | 220 | -- seeds of orchard-grass | DR free | binding | |
| | 230 | -- seeds of fescue | DR free | binding | |
| | 250 | -- seeds of bent-grass | DR free | binding | |
| | 290 | -- other | DR free | binding | |
| | | - seeds of other green fodder plants: | | | |
| | 310 | -- seeds of vetches | DR free | binding | |
| | 390 | -- other | DR free | binding | |
| | | - seeds of edible roots and of vegetables: | | | |
| | 410 | -- seeds of mangelwurzel | DR free | binding | |
| | 420 | -- seeds of sugar beet | DR free | binding | |
| | 431 | -- seeds of swedes and rapes | DR -:60 | + | |
| | 439 | -- seeds of carrots | DR free | binding | |
| | 440 | -- seeds of red beet, cabbages, onions, cucumbers and lettuces | DR free | binding | |
| | 491 | -- seeds of turnips | DR -:60 | + | |
| | 499 | -- other | DR free | binding | |
| | 500 | - seeds of ornamental plants | DR free | binding | |
| | | - seeds of forest trees: | | | |
| | 601 | -- seeds of pine and fir | DR free | binding | |
| | 609 | -- other | DR free | binding | |
| | 900 | - other | DR free | binding | |
| 12.05 | | Chicory roots, fresh or dried, whole or cut, unroasted: | | | |
| | 100 | - fresh | IL -:06 | + | |
| | 200 | - dried | IL -:20 | + | |
| 12.06 | 000 | Hop cones and lupulin | DR free | binding | |
| | | | IL -:35 | to 0 | |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 12.07 | 000 | Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered | DR free | binding | |
| 12.08 | | Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading: | | | |
| | 100 | - locust beans | DR free<br>IL free | binding<br>binding | |
| | 200 | - apricot, peach and plum stones and kernels | IL -:60 | + | |
| | 900 | - other | IL -:80 | + | |
| 12.09 | 000 | Cereal straw and husks, unprepared, or chopped but not otherwise prepared | DR free<br>IL free | binding<br>binding | |
| 12.10 | | Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products: | | | |
| | 200 | - hay | DR free, QR<br>IL free | binding<br>binding | - |
| 13.01 | | Raw vegetable materials of a kind used primarily in dyeing or in tanning: | | | |
| | 100 | - used in dyeing | DR free | binding | |
| | 200 | - used in tanning | DR free | binding | |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 13.02 | | Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams: | | | |
| | 100 | - shellac, seed lac, stick lac and other lacs | DR | free | binding |
| | 200 | - gum arabic | DR | free | binding |
| | 300 | - gum tragacanth | DR | free | binding |
| | 400 | - copal and other fossil resins | DR | free | binding |
| | 900 | - Other | DR | free | binding |
| 13.03 | | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products: | | | |
| | 100 | - liquorice extract | DR | free | binding |
| | 200 | - pectic substances, pectinates and pectates | DR | free | binding |
| | 300 | - agar-agar | DR | free | binding |
| | 901 | - crude opium | DR | free | binding |
| | 909 | - other | DR | free | binding |
| 14.01 | | Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark): | | | |
| | | - bamboos: | | | |
| | 101 | -- unworked | DR | free | binding |
| | 109 | -- other | DR | free | binding |
| | | - rattans: | | | |
| | 201 | -- unworked | DR | free | binding |
| | 209 | -- other | DR | free | binding |
| | 300 | - osier | DR | free | binding |
| | 400 | - bast | DR | free | binding |
| | 900 | - other | DR | free | binding |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 14.02 | | Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass): | | | |
| | 100 | - kapok and other vegetable downs | DR free | binding | |
| | 200 | - vegetable hair | DR free | binding | |
| | 900 | - other | DR free | binding | |
| 14.03 | | Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks: | | | |
| | 100 | - piassava | DR free | binding | |
| | 200 | - istle | DR free | binding | |
| | 900 | - other | DR free | binding | |
| 14.04 | 000 | Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom) | DR free | binding | |
| 14.05 | 000 | Vegetable products not elsewhere specified or included | DR free | binding | |
| 15.01 | 000 | Lard and other rendered pig fat; rendered poultry fat | DR free, QR<br>IL 1:552<br>t free | -<br>-<br>binding | - |
| 15.02 | | Unrendered fats of bovine cattle, sheep or goats; tallow (including "premier jus") produced from those fats: | | | |
| | 100 | - unrendered fats | DR free, QR<br>IL free | binding<br>binding | - |
| | 200 | - "premier jus" | DR 6 %, QR<br>IL 1:052<br>t free | + t<br>-<br>binding | - |

| (1) | (2) | (3) | (4) | (5) | (6 |
|---|---|---|---|---|---|
| 15.02(cont.) | 900 | - other | DR 6 %, QR<br>IL 1:052<br>t free | + t<br>-<br>binding | - |
| 15.03 | | Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way:<br>- oleostearin: | | | |
| | 011 | -- unfit as such for human consumption | DR 10 %, QR<br>IL free | + t<br>binding | - |
| | 020 | - lard oil | DR free, QR<br>IL 1:552<br>t free | binding<br>-<br>binding | - |
| | 030 | - oleo-oil | DR free, QR<br>IL 1:552<br>t free | binding<br>-<br>binding | - |
| | | - other: | | | |
| | 091 | -- unfit as such for human consumption | DR 10 %, QR<br>IL free | + t | - |
| | 092 | -- other | DR 16 %, QR<br>IL 1:242<br>t free | -<br>-<br>binding | - |
| 15.04 | | Fats and oils, of fish and marine mammals, whether or not refined: | | | |
| | 100 | - whale oil, crude | DR 10 %<br>IL free | +<br>binding | |
| | 200 | - spermaceti oil, crude | DR 10 %<br>IL free | +<br>binding | |
| | 300 | - seal oil, crude | DR 10 %<br>IL free | +<br>binding | |
| | 400 | - herring oil, crude | DR 10 %<br>IL free | +<br>binding | |
| | ex 600 | - train oil and other oils with a high vitamin content, and medicinal oils, including oils for veterinary purposes; excluding fish liver oil | DR -:35 | + | |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 15.04(cont.) | ex 600 | - fish liver oil<br>- other: | DR free | binding | |
| | 901 | -- crude | DR 10 %<br>IL free | +<br>binding | |
| | 909 | -- refined | DR 15 %<br>IL 1:242<br>t free | -<br>-<br>binding | |
| 15.05 | 000 | Wool grease and fatty substances derived therefrom (including lanolin) | DR -:10 | to 0 | |
| 15.06 | | Other animal oils and fats (including neat's-foot oil and fats from bones or waste):<br>- bone fat: | | | |
| | 109 | -- other | DR 16 %, QR<br>IL 1:242<br>t free | -<br>-<br>binding | - |
| | | - other: | | | |
| | 909 | -- other | DR 16 %, QR<br>IL 1:242<br>t free | -<br>-<br>binding | - |
| 15.07 | | Fixed vegetable oils, fluid or solid, crude, refined or purified: | | | |
| | 002 | - castor oil | DR -:10, QR | to 0 | + |
| | 004 | - tungoil | DR -:10 | to 0 | |
| | 006 | - oiticica oil | DR -:10 | to 0 | |
| | | - linseed oil: | | | |
| | 010 | -- unbleached | DR -:10, QR | + | - |
| | 015 | -- bleached | DR -:12, QR | + | - |
| | | - other:<br>-- crude, excluding olive oil and other oils suitable as such for human consumption: | | | |
| | 040 | --- soya-bean oil | DR 10 %, QR<br>IL free | + t<br>binding | - |
| | 070 | --- cottonseed oil | DR 10 %, QR<br>IL free | + t<br>binding | - |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 15.07(cont.) | 110 | --- ground-nut oil | DR 10 %, QR<br>IL free | + t<br>binding | - |
| | 170 | --- palm oil | DR 10 %, QR<br>IL free | + t<br>binding | - |
| | 210 | --- coconut oil | DR 10 %, QR<br>IL free | + t<br>binding | - |
| | 240 | --- palm kernel oil | DR 10 %, QR<br>IL free | + t<br>binding | - |
| | 340 | --- sesamumu oil | DR 10 %<br>IL free | + t<br>binding | |
| | 410 | --- mustard oil | DR 10 %<br>IL free | + t<br>binding | |
| | 460 | --- sunflower seed oil | DR 10 %, QR<br>IL free | + t<br>binding | - |
| | 490 | --- other | DR 10 %, QR<br>IL free | + t<br>binding | - |
| | | -- crude olive oil; other crude oils suitable as such for human consumption; refined or purified oils: | | | |
| | 540 | --- soya-bean oil | DR 16 %, QR<br>IL 1:242<br>t free | -<br>-<br>binding | - |
| | 570 | --- cottonseed oil | DR 16 %, QR<br>IL 1:242<br>t free | -<br>-<br>binding | - |
| | 610 | --- ground-nut oil | DR 16 %, QR<br>IL 1:242<br>t free | -<br>-<br>binding | - |
| | ex 640 | --- olive oil, crude | DR 10 %, QR<br>IL 1:242<br>t free | + t<br>-<br>binding | - |
| | 670 | --- palm oil | DR 16 %, QR<br>IL 1:242<br>t free | -<br>-<br>binding | - |
| | 710 | --- coconut oil | DR 16 %, QR<br>IL 1:242<br>t free | -<br>- | - |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 15.07(cont.) | 740 | --- palm kernel oil | DR 16 %, QR<br>IL 1:242<br>t free | -<br>-<br>binding | - |
| | 840 | --- sesamum oil | DR 16 %, QR<br>IL 1:242<br>t free | -<br>-<br>binding | - |
| | 870 | --- colza, rape and turnip oil | DR 16 %, QR,<br>IL 1:242<br>t free | -<br>-<br>binding | - |
| | 910 | --- mustard oil | DR 16 %<br>IL 1:242<br>t free | -<br>-<br>binding | |
| | 960 | --- sunflower seed oil | DR 16 %, QR<br>IL 1:242<br>t free | -<br>-<br>binding | - |
| | 990 | --- other | DR 16 %, QR<br>IL 1:242<br>t free | -<br>-<br>binding | - |
| 15.08 | | Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified: | | | |
| | 1 1 | - animal oils: | | | |
| | 101 | -- blown | DR 16 %<br>IL 1:242<br>t free | -<br>-<br>binding | |
| | 109 | -- other | DR -:165<br>t -:10 | +<br>+ | |
| | | - vegetable oils: | | | |
| | 210 | -- linseed oil, boiled | DR -:165 | + | |
| | | -- other: | | | |
| | 291 | --- blown | DR 16 %<br>IL 1:242<br>t free | -<br>-<br>binding | |
| | 294 | --- dehydrated | DR -:12 | to 0 | |
| | 299 | --- other | DR -:165<br>t -:10 | to 0<br>to 0 | |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 15.03 | 000 | Degras | DR -:10 | to 0 | |
| 15.10 | | Fatty acids; acid oils from refining; fatty alcohols: | | | |
| | | - fatty acids and acid oils from refining: | | | |
| | 100 | -- olein | DR -:10 | to 0 | |
| | 200 | -- stearin | DR -:10 | to 0 | |
| | 600 | - fatty alcohols | DR free | binding | |
| 15.11 | | Glycerol and glycerol lyes: | | | |
| | | - glycerol: | | | |
| | 100 | -- crude | DR -:16 | + | |
| | 200 | -- refined | DR -:24 | + | |
| | 300 | - glycerol lyes | DR -:03 | + | |
| 15.14 | 000 | Spermaceti, crude, pressed or refined, whether or not coloured | DR -:31 | to 0 | |
| 15.15 | | Beeswax and other insect waxes, whether or not coloured: | | | |
| | 001 | - beeswax | DR -:12 | to 0 | |
| | 009 | - other | DR -:15 | to 0 | |
| 15.16 | | Vegetable waxes, whether or not coloured: | | | |
| | 100 | - carnauba wax | DR -:08 | to 0 | |
| | 900 | - other | DR -:08 | to 0 | |
| 15.17 | 000 | Residues resulting from the treatment of fatty substances or animal or vegetable waxes | DR free | binding | |
| 16.04 | | Prepared or preserved fish, including caviar and caviar substitutes: | | | |
| | | - fish: | | | |
| | | -- in airtight containers: | | | |
| | 801 | --- preserved sardines | DR 30 % | + | |
| | 802 | --- preserved anchovies | DR 30 % | + | |
| | 803 | --- herring | DR 30 % | + | |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 16.04 (cont.) | 804 | --- salmon | DR 30 % | + | |
| | 805 | --- mackerel | DR 15 % | + | |
| | 806 | --- tunny | DR 15 % | + | |
| | 809 | --- other fish | DR 30 % | + | |
| | | -- in other packages: | | | |
| | 852 | --- prepared anchovies | DR -:21 | + | |
| | 854 | --- herrings, not further prepared than beheaded, for use as raw material for the preparation of fish products, on the conditions prescribed by the Council of Ministers | t free | binding | |
| | 855 | --- other herring | DR -:21 | + | |
| | 859 | --- other fish | DR -:21 | + | |
| | | - fish roes: | | | |
| | | -- genuine caviar: | | | |
| | 901 | --- in airtight containers | DR 40:- | + | |
| | 902 | --- in other packages | DR 40:- | + | |
| | | -- other fish roes: | | | |
| | 905 | --- in airtight containers | DR 20:- | + | |
| | 909 | --- in other packages | DR 20:- | + | |
| | | - other fish products: | | | |
| | | -- in airtight containers: | | | |
| | ex 951 | --- mackerel and tunny products | DR 15 % | + | |
| | ex 951 | --- other | DR 30 % | + | |
| | 959 | -- in other packages | DR -:21 | + | |
| 16.05 | | Crustaceans and molluscs, prepared or preserved: | | | |
| | | - in airtight containers: | | | |
| | 110 | -- shrimps | DR 30 % | + | |
| | 120 | -- crabs | DR 30 % | + | |
| | 190 | -- other | DR 30 % | + | |
| | 200 | - in other packages | DR 30 % | + | |
| 17.01 | | Sugar confectionery, not containing cocoa: | | | |
| | 190 | - fondants, pastes, creams and similar intermediate products, in bulk, excluding those with an added sweetening | | | |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 17.04(cont.) | | matter content of 80 per cent or more by weight | DR 2:56, QR | + | + |
| | 901 | - liquorice confectionery | DR -:69, QR | + | + |
| | 902 | - fruit jelly and fruit pastes, put up in the form of sugar confectionery | DR 2:56, QR | + | + |
| | | - other sugar confectionery: | | | |
| | 905 | -- products subject to excise tax | DR 2:56, QR | + | + |
| 18.01 | | Cocoa beans, whole or broken, raw or roasted: | | | |
| | 001 | - raw, whether or not broken | DR -:90 | to 0 | |
| | 009 | - other | DR 2:05 | 10 % | |
| 18.02 | 000 | Cocoa shells, husks, skins, and waste | DR free | binding | |
| 18.03 | 000 | Cocoa paste (in bulk or in block), whether or not defatted | DR 1:88<br>IL 1:02 | 9 %<br>to 0 | |
| 18.04 | 000 | Cocoa butter (fat or oil) | DR -:22 | 6 % | |
| 18.05 | 000 | Cocoa powder, unsweetened | DR 1:30 | 10 % | |
| 18.06 | | Chocolate and other food preparations containing cocoa: | | | |
| | 100 | - cocoa powder, sweetened | DR 1:15, QR | + | + |
| | 200 | - chocolate, in blocks | DR 1:15, QR | + | + |
| | 300 | - chocolate slabs, and confectionery made from or coated with chocolate | DR 1:15, QR | + | + |
| | 401 | - ice cream | DR 1:15, QR | + | + |
| | 405 | - ice cream powder and table cream powder | DR 1:15, QR | + | + |
| | 900 | - other food preparations | DR 1:15, QR | + | + |
| 19.01 | 000 | Malt extract | DR -:52 | + | |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 19.05 | 000 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products) | DR -:75, QR | + | + |
| 19.06 | 000 | Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | DR 1:-, QR | + | + |
| 19.07 | | Bread, ship's biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit: | | | |
| | 200 | - ship's biscuits, crumbs and rusks | DR -:30, QR | + | + |
| 19.08 | | Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion: | | | |
| | 100 | - biscuits and wafers | DR 1:85, QR | + | + |
| | 201 | - rusks | DR 1:95, QR | + | + |
| | 203 | - cakes and "danish pastry" | DR 1:95, QR | + | + |
| 20.01 | | Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard: | | | |
| | | - in airtight containers: | | | |
| | | -- vegetables: | | | |
| | 101 | --- olives | IL -:415, QR | + | + |
| | 102 | --- capers | IL 2:78, QR | + | + |
| | 103 | --- pickles | IL 1:04, QR | + | + |
| | 104 | --- asparagus | IL 30 %, QR | + | + |
| | | - in other packages: | | | |
| | | -- vegetables: | | | |
| | 301 | --- olives | IL -:415, QR | + | + |
| | 302 | --- capers | IL 2:78, QR | + | + |
| | 303 | --- pickles | IL 1:04, QR | + | + |
| | 304 | --- asparagus | IL 30 %, QR | + | + |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 20.02 | | Vegetables prepared or preserved otherwise than by vinegar or acetic acid:<br>- in airtight containers:<br>-- tomato purée: | | | |
| | 131 | --- tomato pulp or paste, with a dry weight content of not less than 25 per cent tomato, wholly of tomato and water, with or without salt or other preserving, seasoning or flavouring ingredients | DR -:62 | + | |
| | 139 | --- other | IL -:62, QR | + | + |
| | 140 | -- asparagus | IL 30 %, QR | + | + |
| | 191 | -- olives | IL -:415 | + | |
| | 192 | -- capers | IL 2:78, QR | + | + |
| | | - in other packages: | | | |
| | 230 | -- tomato purée | IL -:62, QR | + | + |
| | 240 | -- asparagus | IL 30 %, QR | + | + |
| | 291 | -- olives | IL -:415 | + | |
| | 292 | -- capers | IL 2:78, QR | + | + |
| 20.04 | 000 | Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised) | IL 2:-, QR | + | + |
| 20.06 | | Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:<br>- pulp:<br>-- of apples: | | | |
| | 101 | --- unsweetened | IL 15 % | + | |
| | | - other: | | | |
| | 901 | -- roasted ground-nuts | IL -:32 | to 0 | |
| | | -- other: | | | |
| | 902 | --- of nuts | IL 1:25, QR | to -:30 | + |
| | 908 | --- other | IL 1:25, QR | to -:30 | + |
| 20.07 | | Fruit juices (including grape must) and vegetable juices, whether or not | | | |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 20.07(cont.) | | containing added sugar, but unfermented and not containing spirit:<br>- vegetable juice: | | | |
| | 501 | -- tomato juice | IL 30 %, QR | + | + |
| | 509 | -- other | IL -:415, QR | + | + |
| 21.01 | 000 | Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof | DR -:69 | + | |
| 21.02 | | Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates: | | | |
| | ex 900 | instant tea | DR 12:- | to 0 | |
| 21.03 | | Mustard flour and prepared mustard: | | | |
| | 100 | - mustard flour | DR 1:04 | + | |
| | 200 | - prepared mustard | DR 1:04, QR | + | + |
| 21.04 | | Sauces; mixed condiments and mixed seasonings: | | | |
| | 001 | - preparations of tomatoes | DR -:90, QR | + | + |
| | 009 | - other | DR 1:66, QR | + | + |
| 21.05 | | Soups and broths, in liquid, solid or powder form:<br>- in airtight containers: | | | |
| | 110 | -- containing meat or meat extract | DR 1:66, QR | + | + |
| | 120 | -- containing fish, crustaceans or molluscs | DR 1:66, QR | + | + |
| | 190 | -- other | DR 1:66, QR | + | + |
| | | - in other packages: | | | |
| | 210 | -- containing meat or meat extract | DR 1:66, QR | + | + |
| | 220 | -- containing fish, crustaceans or molluscs | DR 1:66, QR | + | + |
| | 290 | -- other | DR 1:66, QR | + | + |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 21.06 | | Natural yeasts (active or inactive); prepared baking powders: | | | |
| | | - active yeasts: | | | |
| | 110 | --pressed yeast | DR -:205 | + | |
| | 191 | -- dry yeast | DR -:485 | + | |
| | 199 | -- other | DR -:205 | + | |
| | | [illegible] | [illegible] | | |
| | 300 | - prepared baking powders | DR -:40, QR | + | + |
| 21.07 | | Food preparations not elsewhere specified or included: | | | |
| | | - non-alcoholic preparations for making beverages: | | | |
| | 011 | -- preparations, used by the industry for the manufacture of products subject to excise tax on refreshing drinks | DR 15 % t | t to € | |
| | 019 | -- other | DR 40 % | + | |
| | | - ice cream: | | | |
| | 029 | -- not containing fat | DR 4:17, QR | + | + |
| | | - ice cream powders and table cream powders: | | | |
| | 031 | -- containing, as basic constituents, at least 20 per cent by weight, of fats, milk or eggs | DR 1:15, QR | + | + |
| | 039 | -- other | DR 4:17, QR | + | + |
| | | - fat emulsions and similar products used for the manufacture of bakers' wares: | | | |
| | | -- containing less than 10 per cent by weight of fats: | | | |
| | 054 | --- used as raw materials in the baking industry | IR 4:17 | + | |
| | 059 | --- other | DR 4:17, QR | + | + |
| | 070 | - tahine, for use as raw material in the confectionery industry | DR 4:17, QR | t to 0 | + |
| | | - products for use as raw materials in the foodstuffs industry: | | | |
| | 081 | -- containing, as basic constituents, at least 20 per cent by weight, of fats, milk or eggs | DR 2:50, QR | + | + |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 21.07 (cont.) | 089 | -- other | DR 4:17 | + | |
| | 090 | - other | DR 4:17, partly QR | + | + |
| 22.01 | | Waters, including spa waters and aerated waters; ice and snow: | | | |
| | 100 | - spa waters and aerated waters | DR -:40 | + | |
| | 200 | - other waters; ice and snow | DR free | binding | |
| 22.02 | 000 | Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07 | DR -:40 | + | |
| 22.03 | | Beer made from malt: | | | |
| | 100 | - in bottles | DR 1:25 | + | |
| | 200 | - in cans | DR 1:25 | + | |
| | 900 | - in other containers | DR -:60 | + | |
| 22.08 | | Ethyl alcohol or neutral spirits, undenatured of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength: | | | |
| | 100 | - undenatured | DR 2:10 | + | |
| | 200 | - denatured | DR 2:10 | + | |
| 22.09 | | Spirits( other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages: | | | |
| | 900 | - extracts | DR 40 % | + | |
| 23.05 | 000 | Wine lees; argol | DR -:03, QR | + | - |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 23.07 | | Sweetened forage; other preparations of a kind used in animal feeding: | | | |
| | 300 | - fish solubles | DR -:03, QR | + | - |
| | 900 | - other | DR -:03, QR | + | - |
| 24.01 | | Unmanufactured tobacco; tobacco refuse: | | | |
| | | - unmanufactured tobacco: | | | |
| | 101 | -- leaf tobacco | DR -:45 | + | |
| | 109 | -- tobacco midribs | DR -:18 | + | |
| | 200 | - tobacco refuse | DR free | binding | |
| 24.02 | | Manufactured tobacco; tobacco extracts and essences: | | | |
| | | - cigars and cheroots: | | | |
| | 110 | -- weighing more than 3 grams each | DR 37:50 | + | |
| | 120 | -- weighing not more than 3 grams each | DR 37:50 | + | |
| | 200 | - cigarettes | DR 37:50 | + | |
| | 300 | - pipe tobacco and other loose tobacco | DR 29:- | + | |
| | 400 | - snuff | DR 29:- | + | |
| | | - other manufactured tobacco: | | | |
| | 501 | -- tobacco refuse agglomerated into leaf form; tobacco dust | DR -:45 | + | |
| | 509 | -- other | DR 29:- | + | |
| | 600 | - tobacco extracts and essences | DR 29:- | + | |

Sixth Round of GATT Trade Negotiations

# FINNISH OFFERS ON TROPICAL PRODUCTS

Below are listed the tropical products in the Brussels Tariff Nomenclature Chapters 1-24 with respect to which Finland wishes to offer concessions.

| Item | Description of Products | Present Import Treatment<br>DR= Duty Rate 1) Fmk/kg<br>IL= Import Levy 1) Fmk/kg<br>QR= Quantitative Restriction | Offer |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 07-06 | manioc and arrowroot | IL-:20 | free |
| 08.01 | bananas in clusters | IL-:52,QR | -:25 (1.1./31.5.)[2] |
| | other | IL-:65,QR | -:30 (1.1./31.5.)[2] |
| | pineapples | IL 1:45,QR | free[3] |
| | avocados, mangoes, guavas and mangosteens | IL -:90 | free |
| | coconuts | IL 1:50 | free |
| | brazil nuts | IL -:90 | free |
| | brazil nut kernels | IL 1:50 | free |
| | cashew nuts | IL -:90 | free |
| | cashew nut kernels | IL 1:50 | free |
| 09.02 | tea put up for retail sale | DR 1:50 | free |
| | other tea | DR 1:50 | free |
| 09.03 | maté | DR 3:50 | free |
| 09.04 | white pepper and black pepper | DR -:83 | free |
| | pimento | DR 1:65 | free |
| | other | DR -:83 | free |
| 09.05 | vanilla | DR 11:81 | free |
| 09.06 | cinnamon and cinnamon tree flowers | DR 1:65 | free |
| 09.07 | cloves (whole fruit, cloves, stems) | DR 1:66 | free |
| 09.08 | nutmeg and mace | DR 5:- | free |
| | cardamoms | DR 7:50 | free |
| 09.09 | coriander seeds | DR-:60 | free |
| 09.01 | ginger | DR 1:65 | free |
| | celery seed | DR 4:80 | free |

1) Rate as applied on base date (1.1.1964).
2) QR to be eliminated during the period of the reduction of IL.
3) QR to be eliminated.

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| 09.10 | curry | DR 4:80 | free |
| 12.07 | psyllium seed | DR free | free |
| 13.01 | turmeric | DR free | free |
| 13.02 | shellac | DR free | free |
| | gum Arabic | DR free | free |
| 14.02 | kapok and other vegetable downs | DR free | free |
| 14.03 | piassava | DR free | free |
| 15.16 | carnauba wax | DR -:08 | free |
| 18.01 | cocoa beans raw | DR -:90 | free |
| | other | DR 2:05 | 10 % |
| 18.03 | cocoa paste | DR 1:88 | 10 % |
| 18.04 | cocoa butter | DR -:22 | 2 ~~5~~ % |
| 18.05 | cocoa powder | DR 1:30 | 10 % |
| 20.06 | roasted ground nuts | DR -:32 | free |
| 21.02 | instant tea | DR 12:- | free |

MISSION PERMANENTE D'ISRAËL
AUPRÈS DE L'OFFICE DES NATIONS UNIES
ET DES ORGANISATIONS INTERNATIONALES A GENÈVE

נציגות ישראל
ליד משרד האומות המאוחדות
והארגונים הבינלאומיים בג'נבה

C o n f i d e n t i a l

Dear Mr. Wyndham White,

Enclosed is a letter of agreement between the Delegation of Finland and the Delegation of Israel summarizing the results of the negotiations between them concerning the granting of initial negotiating rights under Article XXVIII for concessions made during the Sixth General Round of Tariff Negotiations (Kennedy Round). This agreement is submitted to you to assure that the granting of initial negotiating rights, as indicated in this agreement, is recorded with the GATT Secretariat.

Signed for the
Delegation of Finland :

Signed for the
Delegation of Israel :

Geneva, 27th November 1967.

Mr. E. Wyndham White,
Director General,
G . A . T . T .,
G e n e v a .

9, chemin de Bonvent, 1216 Cointrin — Téléphone 34 19 74 — Telex 22 681

C o n f i d e n t i a l

AGREEMENT BETWEEN THE
DELEGATION OF FINLAND
AND THE
DELEGATION OF ISRAEL

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The following represents the results of the negotiations between the Delegation of Finland and the Delegation of Israel concerning the granting of initial negotiating rights under Article XXVIII for concessions made by the two countries during the Sixth General Round of Tariff Negotiations (Kennedy Round).

1. The Government of Finland accords to Israel as the contracting party with which such concessions were initially negotiated the concessions shown in Annex A;
2. The Government of Israel accords to Finland as the contracting party with which such concessions were initially negotiated the concessions shown in Annex B.

Signed for the
Delegation of Finland :

Signed for the
Delegation of Israel :

Geneva, 27th November 1967.

A N N E X (A)

List of concessions made by FINLAND during the Sixth General Round of Tariff Negotiations (Kennedy Round) for which ISRAEL requests the granting of Initial Negotiating Rights

| Tariff Item No. | Description of products | Concession Rate of Duty |
|---|---|---|
| 08.02.101 | Oranges cleared from Customs from January 1 to June 30 | 15 % |
| 08.02.209 | Grapefruit | Free |

A N N E X (B)

List of concessions made by ISRAEL during the Sixth General Round of Tariff Negotiations (Kennedy Round) for which FINLAND requests the granting of Initial Negotiating Rights

| Tariff Item No. | Description of products | Concession Rate of Duty |
|---|---|---|
| 38.08(a) | Colophony | 20 % |
| 47.01 | Pulp derived by mechanical or chemical means from any fibrous material | Free |
| 48.01(d) | Cigarette paper | 5 % |
| 48.10 | Cigarette paper, cut to size, whether or not in the form of booklets or tubes | 5 % |