AUSTRALIA

1. Initial offer covering tariffs and non-tariff measures on agricultural and industrial products, dated 22 March 1978

2. Supplement to Australia's initial offer, dated 6 April 1978

   Addendum to above supplement, dated 19 May 1978

3. Letter dated 9 June 1978 forwarding the statement made by Mr. J.D. Anthony on 8 June 1978

4. Detailed tariff offer on industrial products, dated 4 July 1978

5. Draft schedule of tariff concessions, dated 16 November 1979

6. Final list of tariff concessions, dated 31 March 1980

7. Letter from the EEC to Australia dated 16 June 1981

8. Letter from Australia to EEC dated 15 Sept. 1981

   Letter from EEC to Australia dated 14 Sept. 1981.

SECRET

AUSTRALIAN
MISSION

CASE POSTALE 53
1211 GENEVA 19
CABLES: AUSTRADEL, GENEVA

AMBASSADOR
DELEGATION TO THE MULTILATERAL TRADE NEGOTIATIONS

22 March, 1978.

Mr. O. Long,
Director-General,
GATT,
Centre William Rappard,
154, rue de Lausanne,
GENEVA

Dear Mr. Long,

I have pleasure in enclosing Australia's initial offer covering tariffs and non-tariff measures on agricultural and industrial products in response to requests which had been received by the Australian Delegation in Geneva up to 1 February, 1978.

As to industrial tariff requests received after 1 February, 1978, these are being processed and to the extent that they are not covered in the initial offer, they will be the subject of a further offer to be tabled at an early date.

I would be grateful if you would arrange for distribution of the offer to all participants in the Multilateral Trade Negotiations. In this connection I would ask that appropriate confidentiality be observed.

Yours sincerely,

(J.T. Fogarty)
Ambassador

SECRET

22 March, 1978

MULTILATERAL TRADE NEGOTIATIONS

AUSTRALIA

INITIAL OFFER IN RESPECT OF TARIFFS AND NON-TARIFF MEASURES ON AGRICULTURAL AND INDUSTRIAL PRODUCTS

Attached is Australia's initial offer in response to item by item requests on both agricultural and industrial products which had been received by the Australian MTN Delegation in Geneva by 1 February 1978. This offer also responds to requests received in respect of non-tariff measures. In preparing this offer the Australian Government has re-examined the requests received at an earlier stage from developing countries in the context of the Tropical Product Negotiations. It will be recalled that the Australian Government has already made an offer - on 1 March 1976 - in respect of certain tropical products.

Industrial tariff requests received after 1.2.78 are being processed and to the extent that they are not covered in the initial offer will be the subject of a further offer to be tabled at an early date.

Tariff offers in respect of unbound tariffs are based on the rates as at 1.1.1973, the year in which the MTN was inaugurated. All offers are subject to the relevant provisions of the Tokyo Declaration and in particular paragraph 5 thereof that "the negotiations shall be conducted on the basis of the principles of mutual advantage, mutual commitment and overall reciprocity". In this connection Australia places great importance on the liberalisation and expansion of trade in agricultural products. Australia is prepared to discuss the binding of rates at or above the rates set out in the attached

offer in the light of its assessment of the factors mentioned above.

Australia does not expect developing countries to make contributions "which are inconsistent with their individual development, financial and trade needs".

Absence of a response to a particular request in this initial offer does not necessarily imply unwillingness to consider a possible offer later in the negotiations.

TARIFFS

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
02.03.000	Poultry liver, fresh, chilled, frozen, salted or in brine	02.03.000	27.5%	10%	64%
02.04.000	Other meat and edible meat offals, fresh chilled or frozen	02.04.000	$0.55/kg + 10% P	Free	100%
03.01.100	Live fish	03.01.100	Free	Free	-
03.01.200	Trout, fresh, chilled or frozen	03.01.200	$0.22/kg	$0.17/kg	23%
03.01.900	Other fish, fresh, chilled or frozen	03.01.900	$0.017/kg	$0.013/kg	24%
03.02.100	Fish, dried, salted or in brine, smoked, packed in airtight cans, bottles, jars or similar containers; sharkfins.	03.02.100	Free	Free	-
03.02.900	Fish, dried, salted or in brine, smoked; other	03.02.900	$0.008/kg	$0.006/kg	25%
03.03.100	Shrimps and prawns, fresh, chilled or frozen	03.03.100	$0.22/kg	$0.17/kg	23%
03.03.900	Crustaceans and molluscs ... etc. other	03.03.900	$0.018/kg	$0.014/kg	22%
04.04.100	Cheese of the Swiss or Emmenthaler type; cheese of the Gruyere or Emmenthaler processed type in packs not exceeding 284 grams	04.04.100	$0.11/kg	$0.09/kg	18%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
04.04.900	Other cheese and curd	04.04.900	$0.128/kg	$0.096/kg	25%
04.06.000	Natural honey	04.06.000	$0.037/kg + 10%P	Free	100%
05.05.000	Fish waste	05.05.000	Free	Free	-
05.07.000	Skins and other parts of birds, feathers ... etc.	05.07.000	Free	Free	-
06.02.000	Other live plants including trees, shrubs, bushes, roots, cuttings and slips	06.02.000	Free	Free	-
07.01.300	Mushrooms, fresh or chilled	07.01.300	35%	25%	29%
07.01.900	Vegetables, fresh or chilled, other	ex07.01.900	$0.004/kg	Free	100%
07.02.900	Vegetables, frozen, other	ex07.02.900	$0.004/kg	$0.003/kg	25%
07.04.200	Herbs, dried, dehydrated or evaporated ... etc., put up for household use	07.04.200	30% + 10%P	17% + 3%P	50%
07.04.900	Other vegetables, dried, dehydrated or evaporated ... etc.	ex07.04.900	$0.55/kg	$0.42/kg	23%
07.05.190	Dried beans of the species phaseolus vulgaris other than for cultivation	07.05.190	35%	26%	26%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
07.05.200	Beans, other (than beans to which 07.05.1 applies) and peas, pricked, slit or subjected to any similar process to facilitate dehydration and subsequent hydration	07.05.200	$0.55/kg	$0.42/kg	23%
07.05.900	Other dried leguminous vegetables	07.05.300 07.05.400 07.05.900	$0.013/kg + 10%P $0.004/kg $0.002/kg + 10%P	Free	100%
ex08.01.000	Bananas, papayes, brazil nuts, cashew nuts, pineapples, avocadoes, guavas, fresh or dried	08.01.200 08.01.500 08.01.600	$0.013/kg $0.055/kg $0.081/kg	Free	100%
08.04.000	Grapes, fresh or dried	08.04.000	$0.11/kg + 10%P	$0.08/kg + 7%P	28%
08.05.100	Almonds, fresh or dried	08.05.200	15%	12%	20%
ex08.05.900	Nuts, fresh or dried, other than almonds (excluding hazelnuts - offered in Tropical Products Negotiations).	08.05.110 08.05.190 ex08.05.910 ex08.05.990	$0.057/kg $0.072/kg $0.055/kg $0.11/kg + 10%P	Free	100%
ex08.09.900	Other fresh fruit nsa(excluding lychees and jackfruit - offered in Tropical Products Negotiations)	08.09.900	$0.013/kg	Free	100%
08.12.000	Fruit, dried, not falling within 08.01, 08.02, 08.03, 08.04 or 08.05.	08.12.000	$0.11/kg + 10% P	$0.09/kg + 7%P	22%
08.13.000	Peel of melons and citrus fruit etc.	08.13.000	$0.11/kg + 10% P	$0.062/kg + 3%P	54%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
09.01.190	Coffee, raw and kiln dried, other than By-law	09.01.190	$0.093/kg	$0.07/kg	25%
09.01.900	Other coffee and coffee substitutes	09.01.900	$0.165/kg	$0.124/kg	25%
09.10.200	Dry ginger, unground, as per By-law	09.10.200	12½%	Free	100%
09.10.300	Dry ginger, unground, nsa	09.10.300	$0.77/kg less 62.5% o.i.h. 12.5%	$0.58/kg less 46% o.i.h. 10%	20%
10.05.000	Maize	10.05.000	$0.0[illegible]/kg + 10%	Free	100%
10.06.000	Rice	10.06.000	$0.028/kg + 10%P	Free	100%
11.04.100	Flours of fruit falling within ch.8	11.04.000	$0.11/kg + 10%P	$0.06/kg + 3%P	63%
11.05.000	Flour, meal and flakes of potato	11.05.000	$0.55/kg	50%	53%
11.08.900	Starches, other than potato and maize starches; Inulin	11.08.900	$0.055/kg + 10%P	$0.042/kg + 7%P	25%
12.01.100	Ground nuts (peanuts) and ground nut kernels	12.01.100	$0.148/kg	$0.111/kg	25%
12.01.900	Other oil seeds and oleaginous fruit	12.01.900	Free	Free	-

PRESENT TARIFF RATE	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	RATE	OFFERED RATE	DEPTH OF CUT
13.02.000	Shellac, seedlac, sticklac and other lacs, natural gums, resins, gum resins and balsams.	13.02.00	Free	Free	-
13.03.900	Other vegetable saps and extracts, pectic substances, pectinates and pectates, agar-agar and other mucilages and thickeners derived from vegetable products.	13.03.100	Free	Free	-
14.02.000	Vegetable materials of a kind used primarily as stuffing or padding.	14.02.000	Free	Free	-
15.04.000	Fats and oils of fish or of marine mammals.	15.04.100 15.04.200 15.04.300 15.04.900	$0.015/litre $0.002/litre $0.01/litre $0.016/litre	Free	100%
15.10.100	Fatty alcohols	15.10.300	25%	19%	24%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
15.10.300	Fatty acids of vegetable origin; olive oil fatty acids; tall oil fatty acids.	15.10.100	40%	30%	25%
15.11.100	Crude glycerol; glycerol lyes	15.11.100	7.5%	5%	33%
ex16.02.900	Frozen cooked turkey roll; canned poultry; steak and kidney pie.	ex16.02.900	10% and $0.11/kg	3% and $0.032/kg	71%
ex16.02.900	Balance - other prepared or preserved meat.	ex16.02.900	10% and $0.11/kg	7.5% and $0.08/kg	35%
16.03.200	Fish extracts	16.03.200	32.5%	24%	26%
16.04.100	Fish balls, cakes, sausages and the like; potted or concentrated fish; fish pastes, caviar; caviar substitutes, fish roe.	16.04.100	32.5%	24%	26%
16.04.220	Tuna, packed in airtight cans, jars, etc.	16.04.220	$0.293/kg	$0.22/kg	25%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
16.04.230	Sardines, sild ... etc. in airtight cans, jars ... etc..	16.04.230	$0.018/kg	$0.014/kg	22%
16.04.240	Cutlets, chunks ... etc. of fish other than salmon or tuna in airtight cans, jars ... etc.	16.04.240	$0.165/kg	$0.124/kg	25%
16.04.290	Other fish in airtight cans, jars ... etc.	16.04.290	$0.037/kg	$0.028/kg	24%
16.04.900	Prepared or preserved fish nsa	16.04.900	$0.018/kg	$0.014/kg	22%
16.05.100	Potted or concentrated crustaceans or molluscs ... etc.	16.05.100	32.5%	24%	26%
16.05.200	Shrimps, prawns etc. prepared or preserved nsa	16.05.200	$0.22/kg	$0.17/kg	23%
16.05.900	Crustaceans or molluscs, prepared or preserved nsa	16.05.900	Free	Free	-
17.01.100	Beet and cane sugar, solid, flavoured or coloured	ex17.01.000	$0.026/kg + 10%P	$0.04/kg	70%
17.01.900	Beet and cane sugar, solid, other	ex17.01.000	$0.026/kg + 10%P	$0.02/kg + 7%P	29%
17.04.100	Chewing gum and chewing gum confectionery	17.04.100	65% + 10%P	49% + 7%P	25%
17.04.900	Other sugar confectionery not containing cocoa	17.04.900	47.5% + 10%P	36% + 7%P	25%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
18.06.000	Cl[illegible] late and other food p[illegible] rations containing cocoa	18.06.000	47.5% + 10%P	32% + 3%P	39%
19.02.900	P[illegible] rations of flour, meal, s[illegible] ... etc. nsa	19.02.900	30% + 10%P	9% + [illegible]P	70%
19.05.000	P[illegible] l rice, cornflakes ... etc.	19.05.000	30% + 10%P	9% + 3%P	70%
19.08.110	B[illegible] ts, put up as confectionery	19.08.110	47.5% + 10%P	17% + 3%P	66%
19.08.900	P[illegible], cakes ... etc. nsa	19.08.900	30% + 10%P	12% + 3%P	62%
20.01.500	V[illegible] ables and fruit prepared or l[illegible] rved by vinegar or acetic a[illegible] in containers up to 1.14 l[illegible] s.	ex20.01.400	$0.137/litre	$0.055/litre	60%
20.02.100	T[illegible] pulp, paste, puree or j[illegible] with dry weight content of 7[illegible] more	20.02.100	$1.41/kg dry wt	$1.06/kg dry wt	25%
20.02.510	A[illegible] gus tips in packs of 0.29 t[illegible] 57 litres	20.02.510	$0.18/litre	$0.14/litre	22%
20.02.590	A[illegible] gus tips, other	20.02.590	$0.137/litre	$0.103/litre	25%
20.02.610	V[illegible] ables, not olives or p[illegible] oes, in packs up to 1.14 l[illegible] s	ex20.02.610	$0.137/litre and for capers 10%P	$0.103/litre and for capers 7%P	26%
20.02.900	V[illegible] ables prepared or preserved o[illegible] than by vinegar or acetic acid, nsa	ex20.02.900	$0.013/kg + 10%P	Free	100%

PRESENT TARIFF ITEM		DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
20.03.900	Fruit, conta	erved by freezing, added sugar, other	20.03.900	$0.013/kg + 10%P	$0.01/kg + 7%P	28%
20.04.200	Ginge	erved by sugar	20.04.200	$0.55/kg less 50%	$0.41/kg less 37.5%	24%
20.04.900	Fruit prese	peel ... etc. y sugar, nsa	20.04.900	47.5% + 10%P	22% + 3%P	57%
20.05.000	Jams, etc.	jellies, marmalade	20.05.000	$0.055/kg + 10%P	$0.041/kg + 7%P	29%
20.06.210	Almon prese	herwise prepared or	20.06.210	15%	12%	20%
20.06.290	Nuts, or pr	, otherwise prepared d	20.06.290	$0.11/kg	Free	100%
20.06.910	Fruit or pr 1.14	otherwise prepared d, in packs up to	20.06.910	$0.147/litre and if preserved in liquid over 1.15% ethyl alcohol $0.68/litre of liquid	$0.111/litre and if preserved in liquid over 1.15% ethyl alcohol $0.51/litre of liquid	25%
20.06.990	Fruit or pr	otherwise prepared d, other	20.06.990	$0.093/litre and if preserved in liquid over 1.15% ethyl alcohol $0.68/litre of liquid	$0.07/litre and if preserved in liquid over 1.15% ethyl alcohol $0.51/litre of liquid	25%
20.07.290	Citru	it juices, nsa	ex20.07.200	$0.055/litre	$0.041/litre	25%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
20.07.300	Passionfruit juice containing less than 25% added sugar	20.07.300	$0.20/litre	$0.14/litre	30%
20.07.400	Juices in packs of less than 4.5 litres, nsa	20.07.400	$0.054/litre + 10%P	$0.041/litre + 7%P	26%
20.07.500	Juices in packs of not less than 4.5 litres, nsa	20.07.500	$0.034/litre + 10%P	$0.026/litre + 7%P	28%
21.02.110	Extracts, essences ... etc., of coffee	21.02.100	$0.88/kg	$0.66/kg	25%
21.02.190	Extracts, essences ... etc., of tea or mate	21.02.900	$0.11/kg	$0.08/kg	27%
21.02.900	Roasted chicory and other roasted coffee substitutes, etc.	21.01.000	$0.128/kg	$0.048/kg	63%
ex21.05.190	Soups in liquid form, prepared from fish, crustaceans or molluscs	ex21.05.190	$0.11/kg	$0.04/kg	64%
ex21.05.190	Other soups in liquid form	ex21.05.190	$0.11/kg + 10%P	$0.065/kg + 7%P	36%
21.07.200	Food preparations nsa of vegetable origin, in airtight cans, jars ... etc. not exceeding 1.14 litres	21.07.100	$0.137/litre	$0.103/litre	25%
21.07.300	Food preparations nsa of vegetable origin, in airtight cans, jars ... etc. exceeding 1.14 litres	21.07.200	$0.093/litre	$0.07/litre	25%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	RATE	OFFERED RATE	DEPTH OF CUT
21.07.400	Sweetening preparations, as per By-law	21.07.300 21.07.400	Free 7.5%	Free	- 100%
21.07.500	Sweetening preparation nsa	21.07.500	$8.82/kg	$4.96/kg	44%
21.07.910	Jellies	21.07.600	$0.093/kg + 10%P	Free	100%
21.07.991	Hop shoots, protein concentrates ... etc.	ex21.07.900	30% + 10%P	22.5% + 7%P	26%
21.07.999	Other food preparations nsa	ex21.07.900	30% + 10%P	17% + 3%P	50%
22.02.000	Lemonade, flavoured spa water ... etc.	22.02.000	35% + 10%P	13% + 3%P	64%
22.03.100	Beer, made from malt containing more than 1.15% by volume of alcohol	22.03.100	Bound protective margin $0.26/litre	Bound protective margin $0.13/litre	50%
22.03.900	Beer, made from malt, other	22.03.900	27.5%	13%	53%
23.01.100	Flours and meals of meat ... etc. being animal foods	23.01.100	$0.004/kg + 10%	5%	55%
23.04.000	Oil cake and other residues from extraction of vegetable oils	23.04.000	Free	Free	-
23.07.000	Sweetened forage; other preparations of a kind used in animal feeding	23.07.100 23.07.900	30% $0.004/kg + 10%	5%	83%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
24.01.120	Unmanufactured tobacco for use by a manufacturer in the manufacture of cigarettes or of fine cut tobacco suitable for the manufacture of cigarettes	24.01.120	$1.89/kg	$1.42/kg	25%
24.01.130	Unmanufactured tobacco for use by a manufacturer in the manufacture of tobacco n.s.a.	24.01.130	$1.43/kg	$1.07/kg	25%
24.01.210	Unmanufactured tobacco for use by a manufacturer, who is also a holder of a certificate issued by the Minister, for use in the manufacture of cigarettes or of fine cut tobacco suitable for the manufacture of cigarettes, being cigarettes or fine cut tobacco that will contain Australian grown tobacco leaf as prescribed by by-law	24.01.210	$1.57/kg	$1.18/kg	25%
24.01.220	Unmanufactured tobacco fur use by a manufacturer, who is also a holder of a certificate issued by the Minister, for use in the manufacture of tobacco, not being goods falling within 24.01.21, being tobacco that will contain Australian grown tobacco leaf as prescribed by by-law	24.01.220	$1.10/kg	$0.83/kg	25%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION		OFFERED RATE	DEPTH OF CUT
		ITEM	RATE		
24.01.900	Other unmanufactured tobacco n.s.a.	24.01.900	$2.65/kg	$1.99/kg	25%
25.32.000	Mineral substances n.s.a.	25.09.000 25.25.000 25.29.000 25.32.000	Free Free Free Free	Free	-
29.01.20[illegible]	Styrene	29.01.200	40%	30%	25%
29.02.400	Carbon tetrachloride; trichloroethylene; ... etc	ex 29.02.100	40% (and, for some, SVD)	30%	25%
29.04.100	Methanol	29.04.100	25%	19%	24%
29.13.100	Acetone	29.13.100	25%	19%	24%
29.24.900	Other quaternary ammonium salts ... etc.	29.24.900	7.5%	Free	100%
29.39.000	Hormones, natural or reproduced by synthesis ... etc.	29.39.000	7.5%	5%	33%
ex 29.44.900	Other antibiotics n.s.a. (except erythromycin)	ex 29.44.900	7.5%	5%	33%
ex 30.03.900	Erythromycin other than base	ex 30.03.900	32.5%	24%	26%
30.05.000	Other pharmaceutical goods n.s.a.	30.05.100 30.05.900	22.5% 7.5%	5%	77% 33%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
32.04.000	Colouring matter of vegetable origin or of animal origin	32.04.000	Free	Free	-
32.12.100	Glaziers putty, grafting putty, painters fillings ... etc. polyester	ex 32.12.000	42.5% + 5% P	20%	58%
32.12.900	Glazier putty, grafting putty, painters fillings ... etc. other than of polyester	ex 32.12.000	42.5% + 5% P	7.5%	84%
33.01.110	Lemon or orange essential oils, concretes and absolutes	ex 33.01.100	20%	15%	25%
33.01.190	Other citrus essential oils, concretes and absolutes n.s.a.	ex 33.01.100	20%	7.5%	63%
33.01.200	Hops, garlic, onion or eucalyptus essential oils ... etc.	ex 33.01.900	7.5%	6%	20%
33.01.900	Other essential oils, concretes and absolutes ... etc., n.s.a.	ex 33.01.900	7.5%	Free	100%
33.06.900	Other perfumery, cosmetics and toilet preparations ... etc.	33.06.910	As per duty on parent classification	20%	N/A
		33.06.990	45%		55%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
34.02.100	Organic surface active agents ... etc., in liquid form in packs of up to 10 litres, in other forms in packs up to 7kg	ex 34.02.100 ex 34.02.900	40% 25%	5%	88% 80%
34.02.900	Other organic surface active agents ... etc., n.s.a.	ex 34.02.900	25%	20%	20%
35.02.000	Albumins, albuminates and other albumin derivatives	35.02.000	7.5%	Free	100%
35.03.100	Gelatin	35.03.100	35% o.i.h. $0.33/kg	26% o.i.h. $0.25/kg	26%
35.04.100	Protein isolates	ex 35.04.000	7.5%	6%	20%
35.04.900	Other peptones and protein substances	ex 35.04.000	7.5%	Free	100%
35.05.900	Soluble or roasted starches	35.05.900	$0.055/kg + 10% P	$0.041/kg + 7% P	28%
36.06.110	Wood matches, in boxes, having the number of matches in each box printed or stamped thereon	36.06.110	$0.87/gross of boxes and $D(1)/gross of boxes + 10% P	$0.78/gross of boxes and $D(2)/gross of boxes + 10% P	9%
36.06.190	Wood matches in boxes, other	36.06.190	$1.07/gross of boxes and(1) $D/gross of boxes + 10% P	$0.98/gross boxes and(2) $D/gross of boxes + 10% P	6%
36.06.910	Matches, other, put up for retail sale, not having the number of matches in each pack, marked thereon	36.06.910	$0.129/1000 matches + 10% P	$0.117/1000 matches + 10% P	7%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
36.06.990	Matches, other n.s.a.	36.06.990	$0.104/1000 matches + 10% P	$0.092/1000 matches + 10% P	8%
ex 37.02.200	X ray film, not perforated, in rolls	ex 37.02.200	7.5%	6%	20%
37.02.900	Film in rolls, sensitised, unexposed, perforated, n.s.a.	37.02.900	17.5%	14%	20%
38.11.400	Disinfectants, herbicides ... etc., not of camphor ... etc.	38.11.400	40%	30%	25%
38.11.900	Disinfectants, insecticides, ... etc., other	ex 38.11.900	7.5%	6%	20%
38.19.810	Diagnostic or laboratory reagents and test kits, other products not chemically defined and not mixtures	38.19.810	22.5%	17%	24%
39.01.132	Silicone fluids	39.01.132	40%	30%	25%
ex 39.01.139	Condensation products of the silicone type, silicone rubber	ex 39.01.139	40%	30%	25%
ex 39.01.490	Condensation products, profile or planar shapes, other, tapes	ex 39.01.490	30%	22.5%	25%
ex 39.01.500	Tapes of polyester coated with an adhesive	ex 39.01.500	25%	19%	24%
ex 39.01.600	Nylon rods and extruded stock shapes of nylon	ex 39.01.600	15%	12%	20%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
ex 39.01.700	Polyurethane tapes	ex 39.01.700	15%	12%	20%
ex 39.02.690	Polymerisation film of the ethylene type, the propylene type or the tetrafloroethylene type	ex 39.02.690	30%	22.5%	25%
ex 39.03.150	Cellophane of hydroxyethyl cellulose, not being adhesive	ex 39.03.160	40%	22.5%	44%
40.01.210	Natural rubber latex with added synthetic rubber latex produced by polymerisation or copolymerisation of butadiene ... etc.	40.01.210	60% + SVD	19%	68%
40.01.290	Natural rubber latex, other	40.01.290	$0.037/kg	$0.028/kg	24%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
40.03.900	Reclaimed rubber, other than as per by-law	40.03.900	$0.037/kg	$0.028/kg	24%
40.04.000	Waste and parings of unhardened rubber ... etc.	40.04.100 40.04.900	Free $0.037/kg	Free	- 100%
40.05.100	Plates, sheets and strip of unvulcanised rubber etc.	40.05.100	40% + 5%P	25%	44%
40.05.300	Plates, sheets, and strip, being goods of or being latex produced polymerisation of butadiene	ex40.05.310 ex40.05.390	60% + SVD 50% + SVD	19%	68% 62%
40.05.400	Plates, sheets and strip being goods of or being synthetic rubber of polybutadiene and/or polybutadiene styrene	ex40.05.310 ex40.05.390	60% + SVD 50% + SVD	37.5% and SVD	37% 25%
40.06.100	Thread of unvulcanised natural or synthetic rubber ... etc.	40.06.100	55% + 10%P	15% + 3%P	72%
40.06.200	Gaskets and similar joints of unvulcanised natural or synthetic rubber ... etc.	40.06.200	52.5% + 10%P	32% + 3%P	44%
40.06.300	Rods, tubes, other profile shapes; articles nsa of unvulcanised natural or synthetic rubber	40.06.300	40% + 5%P	30% + 3%P	27%
40.06.400	Solutions of rubber ... etc. in organic solvents	40.06.400	42.5%	32% + 3%P	18%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	RATE	OFFERED RATE	DEPTH OF CUT
40.06.600	Goods nsa of latex produced by polymerisation or copolymerisation of butadiene ... etc.	ex40.06.610 ex40.06.690	60% + SVD 50% + SVD	19%	68% 62%
40.08.110	Plates, sheets ... etc. of unhardened, vulcanised rubber being underlay material for floor and wall coverings	40.08.110	35%	26%	26%
40.08.190	Floor and wall coverings, other, of unhardened vulcanised rubber	40.08.190	45%	34%	24%
40.09.900	Other piping and tubing of unhardened vulcanised rubber	40.09.900	40%	30%	25%
40.11.110	Solid rubber tyres, rubber tyres of the type used with motor cycles or bicycles	ex40.11.100 ex40.11.900	37.5% + 10%P 20% o.i.h. $0.22/kg	5%	89% 75%
40.11.190	Other rubber tyres, tyre cases or interchangeable tyre treads, nsa	ex40.11.900	20% o.i.h. $0.22/kg	15%	28%
40.11.200	Solid substitute inner tubes, suitable for use with pneumatic tyres	ex40.11.100	37.5% + 10%P	28% + 7%P	26%
40.11.900	Rubber inner tubes and tyre flaps	ex40.11.900	20% o.i.h. $0.22/kg	15% o.i.h. $0.17/kg	23%
40.12.100	Infants soothers and teats of unhardened vulcanised rubber	40.12.100	35% + 5%P	26% + 3%P	27%
40.12.200	Hot water bags of unhardened vulcanised rubber	40.12.200	45%	26%	42%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
40.12.900	Other hygienic and pharmaceutical articles of unhardened vulcanised rubber	40.12.900	37.5% + 10%P	2[illegible] + 7%P	26%
40.13.100	Rubber aprons of a kind used for X-ray protection	40.13.100	30%	22.5%	25%
40.13.200	Infants' pilches; diving dress; of unhardened vulcanised rubber	40.13.200	7.5%	6%	20%
40.13.900	Other articles of apparel of unhardened vulcanised rubber	ex40.13.900	57.5%	43%	25%
40.14.200	Gaskets and similar joints of unhardened vulcanised rubber	40.14.200	52.5% + 10%P	39% + 7%P	26%
ex40.14.900	Other goods, not being parts of milking machines, of unhardened vulcanised rubber	ex40.14.900	40% + 5%P	30% + 3%P	27%
41.01.000	Raw hides or skins, fresh, salted, dried ... etc.	41.01.100 41.01.900	Free $0.30/skin + 10%P	Free	- 100%
41.02.100	Wet blue hides or skins of bovine cattle or horses	ex41.02.100 ex41.02.900	17.5% 22.5%	5%	71% 77%
41.02.900	Other bovine cattle leather and equine leather	ex41.02.100 ex41.02.900	17.5% 22.5%	15%	14% 33%
41.03.900	Other sheep or lamb skin leather	ex41.03.000	22.5%	15%	33%
41.04.100	Crust or rough tanned goat and kid skin leather	41.04.100	Free	Free	-
41.04.900	Other goat and kid skin leather	41.04.900	22.5%	15%	33%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
41.05.100	Wet blue hides and skins of	ex41.05.100	22.5% less an amount per sq.m., if any, equal to the difference by which the FOB price per sq.m. exceeds $1.61	5%	Various
		ex41.05.900	22.5%		77%
41.05.900	Other leather nsa	ex41.05.100	22.5% less an amount per sq.m., if any, equal to the difference by which the FOB price per sq.m. exceeds $1.61	15%	33%
		ex41.05.900	22.5%		33%
41.06.000	Chamois dressed leather	41.06.000	22.5%	15%	33%
41.10.000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or rolls	41.10.000	22.5%	15%	33%
42.02.100	Card cases, gun cases, pencil cases ... etc. of leather, composition leather, vulcanised fibre, plastic sheeting ... etc.	42.02.100 42.02.200	35% 30%	25%	29% 17%
42.03.100	Gloves, mittens ... etc. of the work type or as worn by golfers	42.03.100	30%	22.5%	25%
42.03.200	Gloves, mittens or mitts nsa	42.03.200	7.5%	6%	20%
42.03.400	Wrist straps of leather or of composition leather	42.03.400	40%	25%	37%
42.03.900	Other apparel ... etc., of leather or of composition leather	ex42.03.900	52.5% + 5%P	39% + 3%P	27%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
44.14.910	Other wood sawn lengthwise etc. up to 5 mm thick the value of which does not exceed $0.47 sq.m	44.14.910	30%	22.5%	25%
44.16.000	Cellular wood panels	44.16.000	40%	22.5%	44%
44.17.000	Improved wood in sheets, blocks or the like	44.17.000	47.5%	36% + 7% P	9%
44.18.000	Reconstituted wood	44.18.000	40%	30%	25%
44.19.000	Wooden beadings and mouldings	44.19.000	30%	22.5%	25%
44.20.000	Wooden picture frames, photograph frames etc.	44.20.000	30%	22.5%	25%
44.21.900	Complete wooden packing cases, boxes, crates, drums etc. of other materials	44.21.000	30%	22.5%	25%
44.23.200	Assembled parquet flooring panels	44.23.200	45%	34%	24%
44.23.900	Builders' carpentry and joinery, other	44.23.100	30%	22.5%	25%
44.24.200	Rolling pins of wood	ex 44.23.900	45%	34%	24%
44.24.900	Other household utensils of wood	ex 44.24.900	45%	26%	42%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
44.26.000	Spools, cops, bobbins etc. of turned wood	44.26.000	45%	34%	24%
44.27.300	Standard lamps, table lamps, statuary, smoking requisites, boxes, cases etc. of wood	44.27.100	30%	22.5%	25%
44.27.900	Cases for violins and other musical instruments pencil cases etc., trays and bowls etc. of wood	44.27.900	45%	34%	24%
44.28.200	Spring rollers for blinds	44.28.100	20%	15%	25%
44.28.300	Wood paving blocks	44.06.000	47.5%	17% + 3%P	58%
46.02.100	Floor mats and matting, plaits and similar products	46.01.000 46.02.100	Free 12.5%	Free	- 100%
46.02.900	Plaiting materials, bound together in sheet form, other	46.02.900	22.5% + 10% P	4% + 3% P	78%
46.03.100	Floor mats of basketwork, wickerwork, etc.	46.03.100	12.5%	Free	100%
46.03.300	Goods of rattan cane, n.s.a.	46.03.300	35%	17%	51%
48.01.910	Other paper in rolls or sheets, having a substance not exceeding 22 g.s.m.	48.01.910	$55/tonne	$41.25/tonne	25%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
48.01.921	Other paper in rolls or sheets, having a substance 22-205 g.s.m. FOB price not less than $250/tonne and not being machine glazed.	ex 48.01.920	40% o.i.l. $64.30 tonne	20%	N/A
48.04.900	Composite paper and paper-board, not surface coated or impregnated, other.	48.04.900	40% o.i.l. $64.30/tonne	30% o.i.l. $48.23/tonne	25%
48.11.000	Wallpaper and lincrusta; window transparencies of paper.	48.11.000	7.5%	6%	20%
48.21.600	Charts for manuscript use; piping being upholstering or trimming material of paper etc.	ex 48.21.900	50% + 10% P	35%	42%
48.21.900	Other goods n.s.a. made of paper pulp, paper etc.	ex 48.21.900	50% + 10% P	32% + 3% P	42%
50.04.100	Silk yarn, not of noil or waste silk, not put up for retail sale containing not less than 50% silk.	50.04.100	7.5%	Free	100%
50.09.200	Woven, printed fabrics, n.s.a., of silk, waste silk other than noil.	ex 50.09.200	$0.24/sq.m.	$0.18/sq.m.	25%
50.09.900	Other woven fabrics of silk or of waste silk other than noil.	ex 50.09.900	$0.045/sq.m.	$0.034/sq.m.	24%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
51.01.900	Other yarn n.s.a. of continuous man-made fibres not put up for retail sale	ex 50.04.900	As per parent classification	15%	N/A
		51.01.900	20%		25%
55.01.000	Cotton not carded or combed.	55.01.000	$0.026/kg	$0.02/kg	23%
55.02.000	Cotton linters	55.02.000	47.5%	22.5%	53%
57.03.000	Jute and other textile bast fibres n.s.a., raw or processed but not spun etc.	57.03.000	Free	Free	-
57.06.000	Yarn of jute or of other textile bast fibres falling within 57.03.	57.06.000	30%	22.5%	25%
57.10.900	Other woven fabrics of jute or of other textile bast fibres falling within 57.03.	57.10.900	45%	26%	42%
58.01.000	Carpets, carpeting and rugs knotted.	58.01.000	7.5%	Free	100%
58.02.200	Other carpets, carpeting, rugs, etc. wholly of jute.	58.02.200	Free	Free	-
58.02.900	Other carpets, carpeting, rugs, etc. n.s.a.	58.02.900	30%	22.5%	25%
59.04.900	Other twine, cordage, ropes and cables n.s.a.	59.04.900	30%	22.5%	25%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DE TH OF CU
59.05.000	Nets and netting, made of twine, cordage, etc.	59.05.000	7.5%	Free	10 %
59.06.000	Other articles made of yarn, twine, cordage, etc.	59.06.000	40%	30%	25
ex 59.08.200	Plastic-coated, or laminated woven fabric wall coverings of the vinyl chloride polymer co-polymer type with plastic addition exceeding 34 g.s.m.	ex 59.08.200	40% and $D/sq.m. (3)	30% and $D/sq.m. (4)	25
62.02.200	Marcella, honeycomb, alhembra, etc. bedspreads, printed, bedspreads, wholly of cotton, not less than 150 cm. wide and not less than 200 cm. long	62.02.200	7.5%	6%	20%
62.02.300	Face washers.	62.02.300	$0.54/sq.m.	$0.41/sq.m.	24%
62.02.400	Towels of fabric of huckabuck or honeycomb weave, not being face washers.	62.02.400	27.5%	21%	24%
62.02.500	Towels, n.s.a., not of terry towelling or similar terry fabric, being tea towels, or guest towels having an area not less than 1,550 sq.cm.	62.02.500	7.5%	6%	20%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
62.02.800	Blinds	ex 62.02.100	55%	41%	25%
62.02.900	Other furnishing articles n.s.a.	62.02.900	35%	26%	26%
ex 62.04.000	Tents other than nylon	ex 62.04.000	40%	30%	25%
64.01.910	Goloshes with outer soles and uppers of rubber or plastic.	64.01.300	45% o.i.h. $0.45/Pr.	34%	24%
68.07.000	Slag wool, rock wool, etc., insulating materials, etc.	68.07.000	40%	30%	25%
70.13.910	Glassware containing 24 per cent or more by weight of combined lead evaluated as lead monoxide.	70.13.910	7.5%	5%	33%
70.13.990	Other glassware for table, kitchen, toilet etc. purposes, n.s.a.	70.13.920	45% o.i.h. $0.30/doz.	10% plus $0.30 per doz.	Not calcu-lable
		70.13.930	45% less $D/doz. (5)		
		70.13.990	15%		
71.02.900	Precious and semi-precious stones, not mounted, set or strung, etc., other than piezo electric crystals.	71.02.900	Free, and for cut polished diamonds, 10% P.	Free, and for cut polished diamonds 7% P.	- 30%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/7[illegible] POSITION ITEM	RATE	OFFERED RATE	DEPTH OF CUT
71.15.000	Goods consisting of or incorporating pearls or precious or semi-precious stones	71.15.000	45%	34%	25%
73.23.000	Casks, drums, cans, boxes, etc. of sheet or plate iron or steel of a kind commonly used for conveying or packing goods.	73.23.000	55%	30%	45%
73.32.100	Bolts and nuts etc. for use as original components in the assembly of vehicles falling in 87.01.1 or 87.02 or 87.03 or trailers for articulated vehicles of a kind falling within 87.14.19.	73.32.100	35%	25%	29%
73.32.930	Cotters and cotter pins n.s.a.	73.32.930	55% + [illegible]% P	41% + 3% P	27%
75.01.100	Unwrought alloys of nickel being mattes, speiss, and other intermediate products	75.01.100	20% + [illegible].64/ tonne	4% + $4.43/tonne	80%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
75.01.900	Nickel mattes, speiss and other intermediate products not being unwrought alloys.	ex 75.01.900	7.5%	Free	100%
75.02.100	Bars, rods, angles, shapes, etc. of unalloyed nickel not worked beyond being decorated; wire of unalloyed nickel.	75.02.100	7.5%	5%	33%
75.02.900	Other wrought bars, rods, angles, shapes etc. of nickel; other nickel wire.	ex 75.02.900	35% + $64.30/ tonne	10%	72%
75.03.100	Plates, sheets and strip of unalloyed nickel not worked beyond being decorated; foil of a thickness not exceeding 0.15mm.	ex 75.03.100	7.5%	5%	33%
75.03.200	Powders and flakes of nickel	ex 75.03.200	Free	Free	-
75.03.900	Other wrought plates, sheets and strip of nickel; other nickel foil	75.03.900	35% + $0.064/kg.	10%	71%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1.1.73 POSITION ITEM	RATE	OFFERED RATE	DEPTH OF CUT
75.04.100	Tube and pipe fittings of nickel.	ex 75.04.100	35% + $64.30/ tonne	20%	43%
		ex 75.04.900	7.5%		N/A
75.04.910	Tubes and pipes and blanks therefor of nickel alloys: hollow bars of nickel alloys.	ex 75.04.100	35% + $64.30/ tonne	10%	70%
75.04.990	Other tubes and pipes and blanks therefor of nickel; other hollow bars of nickel.	ex 75.04.900	7.5%	5%	33%
80.01.100	Unwrought tin alloys excluding waste and scrap.	80.01.100	35% + $0.064/kg	10%	71%
ex 82.05.100	Twist drills used with machine tools for working metals being wholly or partly of cemented carbides.	82.05.100	25%	19%	24%
82.05.900	Other interchangeable tools for hand tools, for machine tools or for power operated hand tools.	82.05.900	7.5%	6%	20%
83.01.200	Mortice locks, rimlocks and parts therefor n.s.a.	83.01.200	50% + 5% P	37.5% + 3% P	26%
83.01.900	Other locks and padlocks and parts therefor of base metal; frames incorporating locks for handbags, trunks, etc.	83.01.900	55%	41%	25%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	RATE	OFFERED RATE	DEPTH OF CUT
84.02.000	Auxiliary plant for use with steam generating boilers etc.	84.02.000	25%	19%	24%
ex 84.06.100	Fuel injection equipment and parts therefor for compression ignition engines for trucks, not being original components.	ex 84.06.390	7.5%	5%	33%
84.06.500	Outboard engines but not including parts.	84.06.500	25%	11%	66%
84.10.200	Pumps, water storage for use in hydro-electric installation.	ex 84.10.990	55%	19%	65%
84.10.400	Pumps specially designed for use in the mining, etc. industries not pulp pumps for use with ore dressing machines.	84.10.300	15%	11%	27%
ex 84.10.900	Other pumps for liquids.	ex 84.10.990	55%	26%	53%
84.11.200	Compressors for refrigerating appliances.	84.11.200	(57.5% o.i.h. ($7 each + 17.5%	25%	57%
		84.11.300	47.5%		47%
84.14.000	Industrial and laboratory furnaces and ovens, non-electric	84.14.000	20%	15%	25%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/73 POSITION ITEM	RATE	OFFERED RATE	DEPTH OF CUT
84.18.990	Other centrifuges, filtering and purifying machinery etc. for liquids and gases; excluding electro-static type.	84.18.990	55%	21%	62%
ex 84.19.900	Food processing machinery for cleaning and drying bottles.	ex 84.19.900	55%	21%	62%
84.21.600	Garden or field spraying machines or irrigators; appliances of a kind commonly used for spraying or dispersing pesticides or herbicides.	84.21.600 ex 84.21.700	25% (Garden or field (irrigators (45% + 10% P (Remainder: 45%	26%	N/A 53%
84.21.700	Appliances of a kind used for spraying paints, enamels, lacquers etc. or for spraying powders n.s.a.	ex 84.21.700	45% + 10% P	17%	69%
84.21.900	Other mechanical appliances for projecting, dispersing or spraying liquids or powders.	84.21.900	27.5% + 10% P	12% + 3% P	60%
ex 84.22.420	Crawler mounted pipe laying cranes, having a working weight in excess of 50 tonnes.	ex 84.22.120 ex 84.22.391	20% 45% less 1% per each tonne where the working weight of the machine exceeds 50 tonnes, o.i.h. 7.5%.	On tractor bases as per present classification; on remainder 20%	66%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
84.22.990	Other lifting, handling, loading etc. machinery not being machinery falling within 84.23.	84.22.911 ex 84.22.990	42.5% 55%	30%	29% 45%
84.23.200	Road rollers, graders, scrapers, dozers etc. not including parts specified in 84.23.1. or 84.23.4.	ex 84.23.120 ex 84.23.390	20% 35%	On tractor bases as per parent classification; on remainder 30%	N/A 14%
84.23.311	Loaders, backhoes, having a working arc of less than 270° etc. having working weight not more than 50 tonnes.	ex 84.23.120 ex 84.23.210 ex 84.23.290 ex 84.23.310 ex 84.23.390	20% On buckets etc. 35%, on remainder 50% On buckets etc.35% on remainder 45% Varies around 35% 35%	On tractor bases as per parent classification; on buckets etc. 30%; on remainder 40%	12%
84.23.320	Other excavating, levelling and tamping machinery etc. not including parts specified in 84.23.33.	ex 84.23.120 ex 84.21.310 ex 84.23.390	20% Various buckets etc. & grabs 35%; remainder about 45%	On tractor bases as per parent classification; on buckets, dippers etc. 30%. Remainder 20%	37%
84.23.330	Loading equipment being parts of goods falling in 84.23.31 or 84.23.32. Buckets, dippers, grabs etc.	84.23.220 ex 84.23.390	35% 35%	30%	14% 14%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	RATE	OFFERED RATE	DEPTH OF CUT
84.23.400	Wearing parts of interchangeable or inserted tool type composed of tungsten carbide or other cemented carbide	84.23.400	25%	19%	24%
84.23.910	Diamond drilling machines and parts and accessories therefor etc.	84.23.910	30%	22.5%	25%
84.23.920	Drill rods or pipes for diamond drilling machines	84.23.920	20%	15%	25%
84.23.990	Other excavating, levelling, tamping etc machinery n.s.a.	84.23.990	7.5%	6%	20%
84.24.900	Other agricultural and horticultural machinery for soil preparation etc n.s.a.	84.24.900	20%	15%	25%
84.25.900	Other harvesting and threshing machinery. Straw and fodder presses etc n.s.a.	84.25.900	20%	15%	25%
84.26.000	Dairy machinery including milking machines	84.26.000	30%	15%	50%
84.28.000	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery etc	84.28.000	20%	15%	25%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	RATE	OFFERED RATE	DEPTH OF CUT
84.30.900	Other machinery used in food or drink industries etc n.s.a.	ex 84.30.100 ex 84.30.900	7.5% 55%	25%	N/A 55%
84.33.900	Other paper or paper board cutting machines of all kinds; n.s.a.	84.33.100 ex 84.33.900	7.5% 55%	5%	33% 90%
84.49.100	Chain-saws, not of the pneumatic or hydraulic type	84.49.310 84.49.390	42.5% + 5% P 42.5% less 0.062% for each $1 greater than $272 in value o.i.h. 7.5%	26%	45%
84.49.900	Other tools for working in the hand, pneumatic or with self contained non-electric motor	84.49.110 84.49.120 84.49.190 84.49.200 84.49.911 84.49.919 84.49.990	35% 7.5% 12.5% 7.5% 42.5% + 5% P .5% less 0.062% for each $1 greater than $272 in value o.i.h. 7.5% 55%	5%	Various

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
ex 84.52.000	Billing machines	ex 84.52.000	7.5%	6%	25%
84.53.100	Cathode ray display terminals	ex 84.53.900	7.5% + 25% temporary duty	24%	26%
84.56.900	Other machinery for sorting screening, separating etc, earth, stone, ores etc	84.56.900	20%	15%	25%
ex 84.59.990	Nuclear control rod drivers and drive mechanisms	ex 84.59.900	55%	21%	62%
84.61.200	Hydraulic control valves for use in agricultural tractors for the operation of agricultural implements under security	84.61.500	7.5%	5%	33%
84.61.900	Taps, cocks, valves, etc for pipes, boiler shells, tanks vats etc. n.s.a.	84.61.100 ex 84.61.200 84.61.300 84.61.410 84.61.490 84.61.910 84.61.920 84.61.990	Various in range 7.5% to 55%	25%	Various

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
ex87.06.900	Undercarriage replacement parts for motor vehicles of a kind falling in 87.01, 87.02 or 87.03	ex87.06.911 ex87.06.919 ex87.06.991 ex87.06.999	Various; mostly in the 37.5% to 52.5% range	25%	Various
ex89.01.900	Power driven pleasure and sport craft and other boats	ex89.01.900	35%	26%	26%
90.17.300	Catheters, cannulae, defibrillators, infusion or transfusion sets, kymographs etc.	ex90.17.39 ex90.17.91 ex90.17.99	30% 7.5% 45%	30%	Nil N/A 33%
90.17.200	Dental drill engines etc. incubators for babies, apparatus for administration of anaesthetic gases etc.	90.17.5 90.17.92 ex90.17.99	27.5% 30% + 10%P 45%	20%	27% 50% 66%
90.17.410	Denham pins; Devine or Gale abdominal retractors etc.	ex90.17.99	45%	34%	24%
90.17.900	Medical, dental, surgical and veterinary instruments and appliances nsa	ex90.17.1 90.17.2 90.17.31 ex90.17.91 ex90.17.99	25% 42.5% (Injection or puncture (needles as per parent (classification ((42.5%); remainder (7.5% 7.5% 45%	Hand pieces for dental apparatus 20% Remainder 5%	20% Various))))
ex90.25.900	Hemoglolimometer	ex90.25.000	7.5%	5%	33%
ex90.28.100	Cathode ray oscilloscopes and instruments for measuring or checking electrical quantities	ex90.28.110 ex90.28.190	45% 45%	30%	33%))

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
ex90.28.200	Instruments or apparatus for measuring or checking electrical quantities, other	ex90.28.190	45%	25%	44%
93.04.300	Single shot, centre fire rifles	ex93.04.900	7.5%	6%	20%
93.07.100	Cartridges loaded with or without bullets or shot, other than for military purposes	93.07.100	27.5%	21%	24%
93.07.300	Metallic rim fire and shotgun cartridge cases, empty and parts therefor etc.	93.07.300	45%	34%	24%
93.07.900	Other bombs, grenades, torpedoes, mines, missiles ... etc.	93.07.900	7.5%	6%	20%
94.01.100	Chairs of wood with seats of any material but not including parts therefor	94.01.100	40% o.i.h. $0.45 each + 10%P	30% o.i.h. $0.34 each + 7%P	25%
94.01.300	Seats for chairs, not being of rattan cane	94.01.300	47.5% + 10%P	32% + 3%P	39%
94.01.400	Chairs and other seats, including chairs, lounges and settees without legs, of wicker, bamboo or cane, nsa	94.01.400	35% o.i.h. $0.65 each	26% o.i.h. $0.49 each	29%
94.01.900	Other chairs and seats nsa	94.01.900	42.5%	32%	25%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
94.03.100	Traymobiles, tea trolleys ... etc. and parts therefor	94.03.100	47.5% + 10%F	36% + 7%F	27%
94.03.200	Smoking requisites being furniture and parts therefor	94.03.200	35%	15%	57%
94.03.900	Other furniture and parts therefor nsa	94.03.900	42.5%	32%	25%
97.07.900	Line fishing rods and tackle; fish landing nets and butterfly nets; decoy birds; lark-mirrors and similar hunting and shooting requisites	97.07.900	55%	41%	25%
98.03.300	Ball point pens and ball point pencils complete	98.03.300	22.5% o.i.h. $0.20/doz.	17% o.i.h. $0.15/doz.	5%

EXPLANATORY NOTES

1. TARIFF ITEM DESCRIPTIONS

Descriptions of tariff items contained in the offer are brief descriptions only. Full descriptions are contained in the Australian Annotated Customs Tariff.

2. ABBREVIATIONS

The following abbreviations have been used throughout the offer:-

P	Primage
o.i.h.	or if higher
o.i.l.	or if lower
s.v.d.	support value differential
n.s.a.	not specified above
N/A	not applicable
$D	see notes below

3. NOTES

(1) For tariff items 36.06.110 and 36.06.190, 'D' applies where there are more than 70 matches per box and is calculated as follows:

'D' is $0.87 for each additional 70 matches or part thereof per box.

(2) For tariff items 36.06.110 and 36.06.190, 'D' applies where there are more than 70 matches per box and is calculated as follows:

'D' is $0.78 for each additional 70 matches or part thereof per box.

(3) For tariff item 59.08.200, 'D' is 75% of the amount, if any, by which the FOB price is less than $0.72 per sq.m.

(4) For tariff item 59.08.200, 'D' is 56.25% the amount, if any, by which the FOB price is less than $0.72 per sq.m.

(5) For tariff item 70.13.99[illegible], 'D' is calculated by dividing by 10 the amount in cents by which the FOB price per dozen articles exceeds $2.

NON-TARIFF MEASURES

NON-TARIFF MEASURES

Australia has received in accordance with procedures outlined in MTN/AG/7 and MTN/NTM/35 a variety of requests which requesting countries have classified as non-tariff measures affecting trade in both agricultural and industrial products.

Australia considers that some of the measures notified are in fact tariffs and not non-tariff barriers. Primage duties, support values and tariff quotas fall into this category. Australia is nevertheless willing to discuss any of these measures in general bilateral consultations covering the range of item by item requests it has received.

As regards requests involving "commerce marking" and "packaging and labelling regulations", these measures are non-discriminatory as between domestic products and imports and are in accordance with the provisions of the GATT. Nevertheless, Australia is willing to enter into bilateral discussions with requesting countries, in order to clarify the nature of particular problems involved as a pre-requisite to determining whether there is scope for a negotiated solution.

Australia also received a number of requests for the relaxation or elimination of its quarantine regulations. In this context Australia wishes to stress that due to its geographic situation and to strict quarantine controls it remains free of many of the serious plant and animal diseases and pests that occur in other parts of the world. The purpose of Australia's quarantine legislation is to ensure that this situation continues.

Australia is firmly of the view that health and sanitary regulations are not negotiable as trade concessions. However,

Australia stands ready at any time to enter into bilateral discussions involving professionally competent technical experts on health and sanitary measures, and is always prepared to explain the nature of the measures it uses, their technical or scientific basis, method of implementation, administration and related issues.

Australia also received requests for relaxation or removal of quantitative restrictions imposed as emergency action, in accordance with the provisions of GATT Article XIX, to curtail serious damage to domestic industry resulting from disruptive imports of some items. As such they are inappropriate for negotiation in an MTN context.

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SECRET

AUSTRALIAN
MISSION

CASE POSTALE 53
1211 GENEVA 19
CABLES: AUSTRADEL, GENEVA

AMBASSADOR
DELEGATION TO THE MULTILATERAL TRADE NEGOTIATIONS

Mr O. Long,
Director-General,
GATT,
Centre William Rappard,
154 rue de Lausanne,
Geneva.

6 April, 1978.

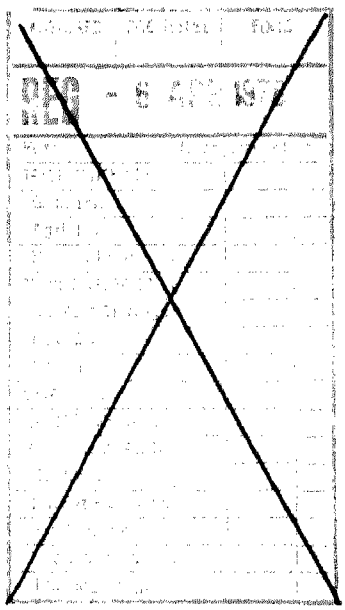
Dear Mr Long,

Further to my letter of 22 March, 1978, I have pleasure in enclosing a supplement to Australia's initial offer which was forwarded to you under cover of that letter.

I would be grateful if you would arrange for distribution of the supplement to all participants in the Multilateral Trade Negotiations. In this connection I would ask that appropriate confidentiality be observed.

Yours sincerely,

(J.T. Fogarty)
Ambassador



SECRET

6 April, 1978.

MULTILATERAL TRADE NEGOTIATIONS

AUSTRALIA

INITIAL OFFER IN RESPECT OF TARIFFS AND NON-TARIFF MEASURES ON AGRICULTURAL AND INDUSTRIAL PRODUCTS

SUPPLEMENT NO.1

Attached is a supplement to Australia's initial offer of 22 March, 1978. This supplement takes account of item-by-item requests in respect of tariffs on industrial products which had been received by the Australian MTN Delegation in Geneva after 1 February, 1978 and up to 15 March, 1978.

The general cover note to Australia's initial offer of 22 March, 1978, also applies to this supplement.

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
25.26.000	Mica, including splittings, mica waste.	25.26.000	27.5%	9%	67%
28.25.000	Titanium oxides	28.25.000	25%	19%	24%
32.05.100	Synthetic organic pigment dyestuffs and preparations based thereon.	32.05.100	45%	34%	24%
32.07.100	Lead chromes, chrome greens, molybdate chromes, zinc chromes and zinc greens.	32.07.100	37.5%	28%	25%
32.07.200	White pigments containing, when in a dry anhydrous state, not less than 25% TiO_2 by weight; cadmium pigments.	32.07.100	25%	19%	24%
39.02.130	Polymerisation and copolymerisation product bulk forms; waste and scraps; n.s.a., of the coumaroneindene, cyclopentodiene, petroleum resin, styrene, vinyl/vinylidene, or ethylene type	ex 39.02.130	Styrene, vinyl chloride, polyethylene products 40% + SVD. Remainder 40%	Styrene, vinyl chloride, polyethylene products 30% + SVD. Remainder 30%.	25%
40.02.300	Latex produced by polymerisation or copolymerisation or butadiene and other materials.	40.02.310 ex 40.02.900	60% + SVD $0.037/kg	19%	68% n.c.
40.02.400	Synthetic rubber of polybutadiene, polybutadiene-styrene or of both.	40.02.390	50% + SVD	37.5% + SVD	25%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
40.10.100	Transmission, conveyor or elevator belts or belting, of vulcanised rubber reinforced solely with metal.	40.10.100	30%	22.5%	25%
46.03.900	Other basketwork, wickerwork and plaiting materials; articles made from plaits, mats, etc; articles of loofah.	46.03.900	45%	34%	24%
62.01.900	Travelling rugs and blankets, other than wholly of cotton or wholly of viscose etc.	62.01.900	35%	26%	26%
68.14.100	Segments, discs, washers etc. of friction material as used with vehicles falling in 87.01.100, 87.02, 87.03 or trailers for articulated vehicles of a kind falling in 87.14.19.	68.14.100 ex 68.14.900	35% 37.5% + 10% P.	25%	29% 47%
68.14.900	Other friction materials with a basis of asbestos, mineral substances, etc.	ex 68.14.900	37.5% + 10% P	28% + 7% P	26%
69.11.000	Tableware and other goods for domestic or toilet purposes made of porcelain or china.	69.11.000	30%	25%	17%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
69.12.000	Tableware and other goods for domestic or toilet purposes made of other pottery.	69.12.000	30%	25%	17%
69.13.200	Statuary figures, figures used as ornaments, articles of porcelain, china or parian.	69.13.100	32.5%	15%	54%
69.13.900	Other ceramic ornaments, ornaments and articles of furniture.	69.13.900	40%	13%	67%
70.13.100	Heat resisting glassware of a kind commonly used for cooking purposes.	70.13.100	60%	30%	50%
70.13.200	Glass statuary figures, syphon vases and glass figures for use as household ornaments.	70.13.200 70.13.300	32.5% 17.5%	5%	85% 71%
83.07.110	Standard lamps and table lamps of base metals,gas or electric.	ex 83.07.100	45%	32% + 3% P.	22%
83.07.190	Chandeliers, electroliers, pendant lamps, wall lamps etc, of base metal, being gas or electric.	ex 83.07.100	45%	34%	24%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
83.11.900	Bells and gongs, non-electric, of base metal, and parts, other than for vehicles.	83.11.900	55% +5% P	25%	58%
84.11.700	Hand or foot operated inflators, gas exhausters for iron and steel production; other pumps and compressors, nsa.	ex 84.11.100	7.5%	5%	33%
		ex 84.11.400	27.5% less 1% for every 0.7 cu.m. of free air in excess of 50 cu.m. delivered per minute o.i.h. 12.5%.		60%
		ex 84.11.500	45% + 5% P.		90%
		ex 84.11.600	55%		91%
		ex 84.11.900	27.5%		82%
84.20.200	Machines with weighing capacity exceeding one tonne, automatic or continuous weighing machines and checkweighers.	84.20.200	20%	15%	25%
84.20.300	Letter balances.	ex 84.20.900	30%	22.5%	25%
84.20.900	Other weighing machinery.	ex 84.20.900	30%	15%	50%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
84.37.100	Carpet-tufting machines, weaving machines designed for operation by manual power including such machines fitted with a motor.	ex 84.37.100	Non-metal healds and reeds 55%; Remainder 7.5%	15%	73% n.a.
		ex 84 37.900	55%		73%
84.37.900	Weaving machines, knitting machines, embroidery machines, etc.,other.	ex 84.37.100	Non-metal healds or reeds 55%; Remainder 7.5%	5%	91% 33%
		ex 84.37.200	25%		80%
		ex 84.37.900	55%		91%
84.40.100	Laundry and dry-cleaning machinery, carpet shampooing machinery; dyeing machines, ovens and driers.	ex 84.40.400	32.5%	15%	54%
		ex 84.40.900	52.5%		71%
84.40.900	Other machinery for washing, cleaning, drying, bleaching, etc.	ex 84.40.900	52.5%	carpet cleaning machines 15%. Remainder 5%.	71% 90%
84.45.100	Extrusion presses; gang slitting machines.	84.45.410	30%	22.5%	25%
		84.45.520	30%		
84.55.100	Parts and accessories used solely or principally with duplicating machines.	84.55.100	27.5% + 10% P.	5%	87%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
84.59.600	Road making machinery n.s.a.	84.59.700	42.5%	30%	29%
84.62.400	Parts for propellor shaft universal joints etc.	84.62.400	37.5%	25%	33%
85.01.210	Transformers as used in radio or television transmitters and receivers; deflection yokes for cathode ray tubes; inductors as used in radio, television or audio equipment.	85.01.221	45% o.i.h. $1.25 ea (parts 45%)	35%	22%
		85.01.229	45% o.i.h. $0.25 ea		22%
		85.01.230	45% (parts)		22%
-85.01.290	Other static transformers or inductors n.s.a.	85.01.210	40%	25%	37%
		85.01.240	37.5%		33%
		85.01.291	37.5%		33%
		85.01.292	7.5% (for x-rays)		n.a.
		ex 85.01.293	40%		37%
		ex 85.01.299	37.5%		33%
		ex 85.01.410	12.5%		n.a.
		ex 85.01.490	45%		44%
85.08.100	Distributors other than as commonly used with motor vehicles; magnetos other than of the fly-wheel type.	85.08.200	7.5%	5%	33%
		85.08.540	7.5%		33%
85.08.200	Induction coils not being high tension ignition coils of a kind commonly used with engines for vehicles	85.08.410	$0.65 each		n.c.
		85.08.490	40%	35%	13%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
85.08.900	Other electrical starting and ignition equipment for internal combustion engines, generators and cut-outs used with such engines.	85.08.100	42.5%	25%	41%
		85.08.310	52.5%		52%
		85.08.390	55%		55%
		85.08.510	52.5%		52%
		85.08.520	45%		44%
		85.08.530	40%		37%
		85.08.600	37.5% o.i.h. $0.108 ea		33%
		85.08.700	37.5% o.i.h. $0.054 ea		33%
		85.08.800	55% + 5% P.		58%
		85.08.900	40%		37%
85.09.100	Dynamos of a kind used in lighting sets for use with cycles.	ex 85.09.100	37.5%	21%	44%
85.09.200	Electric warning devices giving an audible warning not being of a kind used on vehicles in 87.01.1, 87.02 or 87.03.	ex 85.09.400	22.5%	17%	24%
85.09.300	Lamps n.s.a., of a kind used with cycles, lighting sets, consisting of dynamo and head-lamps for use with cycles; warning devices and reflex rear lamps.	85.09.200	Free	Free	n.a.
		85.09.300	7.5%		100%
		ex 85.09.400	22.5%		100%
85.12.990	Other electric heating appliances n.s.a.	ex 85.12.100	40%	25%	37%
		85.12.400	45% + 10% P.		55%
		85.12.600	27.5%		9%
		85.12.700	37.5%		33%
		ex 85.12.900	45%		44%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
85.19.900	Electrical apparatus for making and breaking of electrical circuits etc nsa	85.19.900	40%	30%	25%
86.08.000	Containers specially designed and equipped for carriage by one or more modes of transport	86.08.000	55%	30%	45%
87.06.100	Track shoe assemblies for track-laying tractors and parts for such assemblies other than shoes	ex87.06.300	20%	15%	25%
87.06.200	Parts and accessories for fire engines, of a kind falling within 87.03.1	ex87.06.400	7.5%	6%	20%
87.10.100	Cycles not motorised being toys designed to be ridden by children	87.10.100	52.5%+10% P	39%+7% P	26%
87.12.310	Frames for use with cycles falling in 87.10.9	87.12.310	45% o.i.h.$2.50ea	34% o.i.h.$1.88ea +7% P	24%
90.02.000	Lenses, prisms, mirrors etc being parts for instruments other than of glass, not optically worked.	90.02.100 90.02.200 90.02.900	25% 52.5%+10% P 7.5%	5%	75% 92% 33%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
90.03.900	Frames (not spectacle) and mountings and parts therefor for spectacles, goggles etc.	ex90.03.000	35%	25%	29%
90.04.100	Spectacles fitted with non-powered eye-pieces, not being safety eye-wear.	ex90.04.000	37.5%	30%	20%
90.04.900	Other spectacles, goggles etc.	ex90.04.000	37.5%	25%	33%
90.08.300	Tripods, weighing 2.25 kg or more; tripod heads other than of the fluid or hydraulic type	ex90.08.300	55%+5% P	Tripod heads 5% Remainder 15%	92% 75%
90.08.400	Tripod heads of the fluid or hydraulic type; other accessories for goods falling in 90.08.100	ex90.08.300 90.08.400	55%+5% P 17.5%	Tripod heads 15% Remainder 5%	75% 71%
90.09.100	Image projectors for projection of slide or film-strip transparencies other than micro-film readers	90.09.100	40%	30%	25%
90.09.200	Enlargers and reducers including those designed for adaptation for use as a camera; overhead projectors n.s.a.	90.09.200 ex90.09.900	Free 17.5%	15%	n.a. 14%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
90.09.900	Image projectors (other than cinematographic); photographic but not cinematographic enlargers and reducers n.s.a.	ex90.09.900	17.5%	5%	71%
90.16.100	Wheel aligners for motor vehicles and static balances for motor vehicle wheels.	ex90.16.900	55%	25%	55%
90.16.200	Bubble levels; graduated rulers of wood or plastic not being folding or parallel rulers; steel tape measures.	90.16.200 ex90.16.300 ex90.16.700	27.5% 35% 35%	20%	27% 43% 43%
90.16.300	Hand tools being adjustable limit length gauges, plug gauges, ring gauges and snap gauges	90.16.600	27.5%	15%	45%
90.16.400	Adjustable set squares, parallel rulers, metric railway curves, protractors, ships curves and tee-squares.	ex90.16.300	35%	5%	86%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
90.16.900	Other drawing, marking out, mathematical, calculating instruments etc n.s.a.	90.16.100	Drawing boards, stands, tables 48.5%; remainder 4%	5%	Various
		ex90.16.300	35%		
		90.16.400	7.5%		
		90.16.500	40%		
		ex90.16.700	35%		
		90.16.800	55%		
		90.16.910	42.5%+5% P		
		ex90.16.990	55%		
90.17.430	Needle holders used in micro-surgery, Davis Boyle mouth gags or mouth blades, Newton Serby goitre retractors.	ex90.17.100	25%	19%	24%
90.27.300	Speedometers, tachometers, and other goods used with vehicles falling in 87.01.100, 87.02 or 87.03	90.27.100	35%	25%	29%
		90.27.400	35%		29%
		ex90.27.900	7.5%		n.a.
91.01.200	Wrist watches.	91.01.200	Case 42.5% o.i.h. $0.50 ea	5%	88%
			Remainder 45%		89%
91.01.900	Watches n.s.a.	91.01.900	7.5%	5%	33%
91.02.000	Clocks with watch movements (other than clocks falling in 91.03).	91.02.000	7.5%	5%	33%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
91.03.000	Instrument panel clocks etc.	91.03.000	7.5%	5%	33%
91.04.100	Free-standing floor clocks (partly of wood).	ex 91.04.900	45%	25%	44%
91.04.200	Master clocks; secondary or slave clocks.	91.04.100	45%	15%	67%
91.04.300	Clocks n.s.a. partly of wood.	ex 91.04.900	45%	5%	89%
91.04.900	Other clocks n.s.a.	91.04.200 91.04.300 ex 91.04.900	37.5% 7.5% 45%	5%	87% 33% 88%
91.05.900	Other time of day recorders.	91.05.200 ex 91.05.900	7.5% 27.5%	5%	33% 82%
91.06.900	Other time switches etc.	ex 91.06.900	7.5%	5%	33%
91.07.000	Watch movements, assembled.	91.07.000	45%	5%	89%
91.08.900	Other clock movements, assembled.	91.08.200 91.08.900	37.5% 7.5%	5%	87% 33%
91.09.100) 91.09.900)	Watch cases and parts.	91.09.000	$0.50 ea. o.i.h. 42.5%	5%	88%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
91.10.200) 91.10.900)	Other clock cases etc.	91.10.000	37.5%	5%	85%
91.11.900	Other watch and clock parts n.s.a.	ex 91.11.200 91.11.300 91.11.900	35% 45% 7.5%	5%	86% 88% 33%
92.01.110	Grand pianos; pianolas; with or without keyboards.	ex 92.01.100	$54.50 ea. o.i.h. 40%	$7.50 ea. o.i.h. 13%	67%
92.01.190	Other pianos, whether or not with keyboards.	ex 92.01.100	$54.50 ea. o.i.h. 40%	$40.88 ea. o.i.h. 30%	25%
92.02.100	Guitars and instruments of the same class.	92.02.100	Case, box etc. 45% Other 35%.	Case, box etc. 34% Other 26%.	24% 26%
92.06.100	Drums	92.06.100	40%	30%	25%
92.06.900	Percussion musical instruments other than drums.	92.06.900	17.5%	2%	89%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
92.07.110	Electric guitars etc	92.07.110	Case, box, etc 45% Remainder 35%.	Case, box, etc 34% Remainder 26%.	24% 26%
92.07.900	Other electronic and similar musical instruments n.s.a.	92.07.900	7.5%	Free	100%
92.10.200	Metronomes and pitch pipes	92.10.300	17.5%	4%	77%
92.10.500	Parts and accessories for drums; necks and bodies for instruments falling within 92.02.1 or 92.07.11	92.10.600	40%	30%	25%
92.12.190	Other prepared tapes, wires, strips etc for magnetic recording of sound or similar recording	ex92.12.100	$0.258/sq.m.	35%	n.c.
92.12.900	Other gramophone records and other sound or similar recordings, matrices for the production of records, prepared record blanks etc	ex92.12.900	7.5%	5%	33%
94.01.210	Seats for installation in flying machines falling within 88.01 or 88.02	ex94.01.200	35%	7%	80%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
97.01.100	Bicycles, tricycles and quadracycles for children, not including parts	97.01.100	52.5%+10% P	39%+7%	26%
97.02.000	Dolls	97.02.000	45%	34%	24%
97.03.900	Other toys and working models as used for recreational purposes	97.03.900	45%	34%	24%
97.04.900	Other equipment for parlour, table and fun-fair games	97.04.900	55%	41%	25%
97.05.000	Carnival articles, entertainment articles etc	97.05.000	30%	22.5%	25%
97.06.100	Cricket balls and bats, fencing foils and masks, leather cases for inflatable balls	97.06.100	42.5%	32%	25%
97.06.200	Coir mats	97.06.200	30%	13%	57%
97.06.300	Swimming pools	97.06.300	40%	22.5%	44%
97.06.900	Other appliances, apparatus etc for gymnastics and athletics or for sports and outdoor games	97.06.900	55%+5% P	41%+3% P	37%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
98.01.110	Buttons, button moulds etc of casein, or or synthetic materials; of imitation pearl or imitation trochus shell	98.01.110	An amount per gross being the product of $0.012 and the number obtained by dividing the maximum transverse diameter of the goods in m.m. by 0.635	An amount per gross being the product of $0.009 and the number obtained by dividing the maximum transverse diameter of the goods in m.m. by 0.635	25% per gross
98.01.120	Buttons, button moulds etc of vegetable ivory, animal shell, bone, horn or ivory	98.01.120	22.5%	17%	24%
98.01.190	Buttons, button moulds etc of other materials	98.01.190	35%	26%	26%
98.01.210	Press fasteners of the two-piece sew-on kind as used with apparel, and parts and blanks therefor	98.01.210	7.5%	Free	100%
98.01.290	Press fasteners, other, and parts and blanks therefor	98.01.290	30%	22.5%	25%
98.01.900	Studs, cufflinks and parts and blanks therefor	98.01.900	45%	34%	24%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
98.02.100	Slide fasteners with or without gliders	98.02.100	17.5% o.i.h. $0.0024/cm less 22.5% of FOB price	13% o.i.h. $0.0018/cm less 17% of FOB price	26%
98.03.100	Pen and pencil sets for school use	98.03.100	30%+10% P	22.5%+7% P	26%
98.03.200	Pen and pencil sets n.s.a., fountain pens in fancy boxes, propelling pencils etc	98.03.200	40%	30%	25%
98.03.400	Ball-point pens and pencils without refill; assembled refills	98.03.400	22.5% o.i.h. $0.10/doz.	17% o.i.h. $0.08/doz.	24%
98.03.500	Parts and fittings as used with ball-point pens or ball-point pencils n.s.a.	98.03.500	22.5%	17%	24%
98.03.900	Pens and pencils n.s.a., parts and fittings therefor	98.03.900	12.5%	10%	20%
98.10.100	Cigarette, cigar and pipe lighters (mechanical) and parts therefor	98.10.100	35%	26%	26%
98.10.900	Other mechanical lighters and parts therefor (not flints or wicks)	98.10.900	42.5%	32%	25%
98.15.000	Vacuum flasks, and other vacuum vessels; parts therefor other than glass inners	98.15.000	45%	34%	24%

EXPLANATORY NOTES

1. TARIFF ITEM DESCRIPTIONS

Descriptions of tariff items contained in the offer are brief descriptions only. Full descriptions are contained in the Australian Annotated Customs Tariff.

2. ABBREVIATIONS

The following abbreviations have been used throughout the offer:-

P	Primage
o.i.h.	or if higher
o.i.l.	or if lower
s.v.d.	support value differential
n.s.a.	not specified above
n.a.	not applicable
n.c.	not calculable

AUSTRALIAN
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CASE POSTALE 53
1211 GENEVA 19
CABLES: AUSTRADEL, GENEVA

AMBASSADOR
DELEGATION TO THE MULTILATERAL TRADE NEGOTIATIONS

SECRET

Mr O. Long,
Director-General,
GATT,
Centre William Rappard,
154 rue de Lausanne,
Geneva.

19 May, 1978.

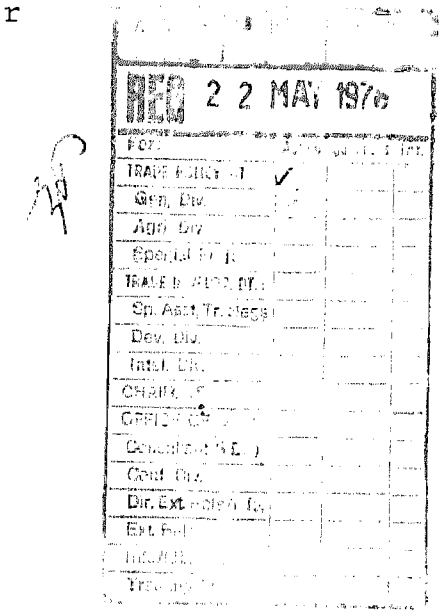
Dear Mr Long,

Under cover of my letter of 6 April, 1978, I forwarded a supplement to Australia's initial offer of 22 March, 1978.

I am now enclosing an addendum to this supplement and I would be grateful if you could arrange for its distribution to all participants in the Multilateral Trade Negotiations. In this connection I would ask that appropriate confidentiality be observed.

Yours sincerely,

(J.T. Fogarty)
Ambassador



19 May, 1978

MULTILATERAL TRADE NEGOTIATIONS

AUSTRALIA

INITIAL OFFER IN RESPECT OF TARIFFS AND NON-TARIFF MEASURES ON AGRICULTURAL AND INDUSTRIAL PRODUCTS

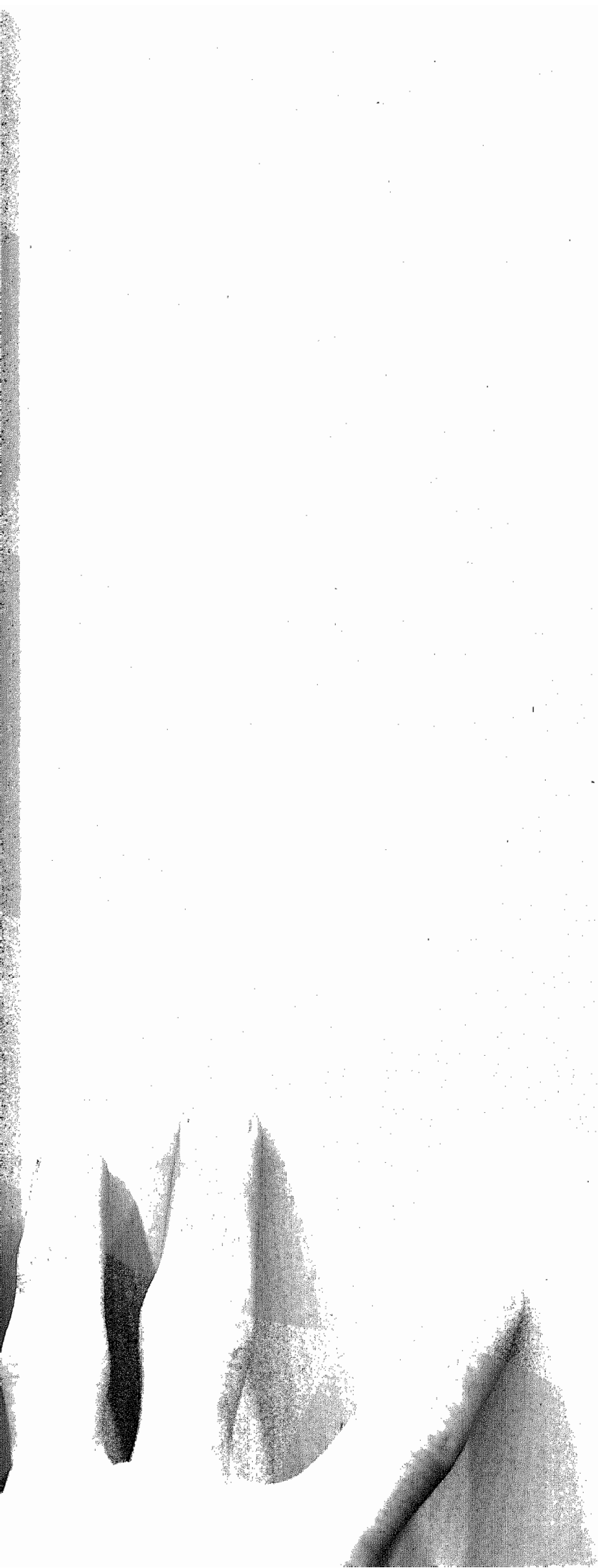
ADDENDUM TO SUPPLEMENT NO.1

Attached is an addendum to supplement No.1 to Australia's initial offer of 22 March, 1978.

The general cover note to Australia's initial offer of 22 March, 1978, also applies to this addendum.

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
ex 84.63.990	Marine gears	ex 84.63.990	30%	22.5%	25%
ex 85.01.120	Alternating current motors n.s.a. having a power not exceeding 410 kw, not being transmitters for controlling speed of industrial sewing machines.	ex 85.01.140	40% less 0.37% for each kw in excess of 410 kw o.i.h. 7.5%.	30%	25%
85.01.130	Alternating current motors having a power rating exceeding 410 kw.	ex 85.01.140	40% less 0.37% for each kw in excess of 410 kw.	30% less 0.28% for each kw in excess of 410 kw	25%
			7.5%	5%	33%
ex 85.01.190	Other generators	ex 85.01.190	7.5%	5%	33%
ex 85.06.900	Other electro-mechanical domestic waste dispensers and parts.	ex 85.06.900	55%	25%	55%
ex 85.12.990	Micro-wave ovens and parts	ex 85.12.100	40%	25%	37%
ex 85.15.900	Radio telegraphic, radio telephonic etc. avionics equipment.	ex 85.15.400	45%	30%	33%
ex 85.16.100	Railway signal equipment.	ex 85.16.100	45%	34%	24%

PRESENT TARIFF ITEM	BRIEF DESCRIPTION	1/1/73 POSITION ITEM	1/1/73 POSITION RATE	OFFERED RATE	DEPTH OF CUT
85.19.470	Electrical apparatus for making and breaking electrical circuits etc. connectors, ceiling roses, moulded lampholders, adaptors, wall-sockets, etc.	ex 85.19.470	45%	30%	33%
ex 85.21.900	Piezo electric crystals, semi-conductors, micro-circuits	ex 85.21.400 ex 85.21.900	45% 45% o.i.h. $0.375 each	35%	22%
85.23.990	Other insulated electric wire, cable, bars, strip etc., whether or nor fitted with connectors.	85.23.920 85.23.990	32.5% 22.5%	15%	54% 33%
ex 87.06.100	Undercarriage replacement parts for track-laying tractors	ex 87.06.300	20%	15%	25%



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1211 GENEVA 19
CABLES AUSTRADEL GENEVA

AUSTRALIAN DELEGATION FOR TRADE NEGOTIATIONS

9 June, 1978.

Mr. O. Long,
Director-General,
GATT,
Centre William Rappard,
154, rue de Lausanne,
Geneva

Dear Mr. Long,

I have pleasure in enclosing the text of a major statement on the Multilateral Trade Negotiations made yesterday in Parliament by the Acting Prime Minister and Minister for Trade and Resources, Mr. J.D. Anthony. You will notice in particular in the statement the decision that, subject to full reciprocity and appropriate safeguards, Australia is now prepared to negotiate in the area of industrial tariffs within the framework of the formula approach.

I would be grateful if you would circulate this statement to all participants in the Multilateral Trade Negotiations.

Yours sincerely,

(B.L. Ryan)
Minister
and Acting Head of Delegation

STATEMENT MADE ON 8 JUNE 1978 BY THE RT HON. J.D. ANTHONY, M.P., MINISTER FOR TRADE AND RESOURCES

During the months immediately ahead, the main trading nations will be making decisions which will be of crucial importance to the future of the international economy and world trade. The Tokyo Round of trade negotiations, which began in 1973, is now entering its final stages. The United States is aiming for an outline package of decisions by mid-July.

By the time the Parliament resumes, therefore, decisions will have been taken which will be of far-reaching consequence. It would not be an exaggeration to say that they could set the climate within which international trade will be conducted for the rest of this century. If the negotiations achieve their objective of reducing barriers so that world trade can continue to expand, they will have made a major contribution to the further growth of the world economy and to the raising of living standards in both the developed and the developing countries. On the other hand, if the negotiations fail, there is a serious risk of a world-wide retreat to protectionism. That is what happened in the 1930's and it would be a tragedy if it were to happen again.

It is in Australia's interests, as a country heavily dependent on world trade, to avoid that outcome. We also have a responsibility, as a member of the international community with a special opportunity to understand the interests of both industrialised and developing countries, to do all that is within our power to make the negotiations a success. If they are not, it will not be for any want of trying on our part.

Australia was one of the foundation members of the GATT and for thirty years has been amongst the strongest supporters of its principles. As one of the world's most responsible trading nations we have participated in all the GATT rounds of trade negotiations to date.

A principal source of disappointment to Australia has been the failure of these GATT rounds and the GATT itself, to come to grips with all the problems of world trade. While world trade has grown, its benefits have been unevenly distributed.

In the Government's view, the world economic and trade situation is at a critical point. That is why we believe that all countries have a responsibility to seek every avenue to support the continued growth of world trade.

There is no section of the Australian economy that does not benefit directly or indirectly from a buoyant world trading economy. Our mineral exports are dependent on the major industrialised nations being able to find expanding outlets for their products. Our objective of a strengthened and more export oriented manufacturing sector geared to our abundant natural resources depends on the availability of a growing world market, particularly in Asia. We have the ability to supply larger quantities of agricultural products to meet the needs of growing numbers of people with improving standards of living. Thus it is not a question of a trade-off between the manufacturing and agricultural sectors. All sectors of the Australian economy stand to benefit from a favourable outcome from the negotiations. Equally all would suffer from a major setback to world trade.

Although the MTN had its genesis in a period of unparalleled prosperity, the subsequent changes in world economic conditions have given it a much different practical and psychological significance. If the MTN does not achieve its objectives the great global effort to free up trade will have left many of its participants less than satisfied. Disappointment at such an outcome would undoubtedly encourage the emergence of "beggar my neighbour" policies around the world. The world trading situation would go into decline with all the consequences that has for both the western and the developing worlds. If this were to happen there is little doubt that Australia as a trading nation would be a net loser.

The Government is, therefore, determined to do all it can, consistent with fairness on all sides, to make the MTN work.

In line with this attitude the Government has decided that Australia should engage fully in every aspect of the negotiations. The negotiations are the most wide ranging and comprehensive ever undertaken. They are not concerned solely with tariffs; in fact tariffs are becoming increasingly less significant in many countries' protective systems. The

structure of the negotiations reflects this fact. Apart from tariffs, the negotiations are concentrating on non-tariff barriers both as they apply to specific products and in terms of codes, covering such things as standards, import licensing and customs valuation. The adequacy of the GATT to deal with current and prospective trade problems is also under examination. Not the least amongst the questions being addressed in the negotiations is that of special and differential treatment for developing countries where this can be provided.

We have so far stood aside from the formula approach adopted for the negotiation of reduced tariffs on industrial products. Our decision to do so was not taken lightly. It followed agreement among the major industrialised countries, reached in the face of strenuous Australian opposition, that negotiations in the agricultural sector, unlike those on industrial products, should take place on a selective item-by-item basis. The Government took the view that it was entirely appropriate for Australia to adopt a similar item-by-item approach on industrial products and we have made offers on that basis.

I am bound to say that, in a negotiating sense, that decision has been well vindicated by developments to date. The offers of concessions so far made to Australia on agricultural products provide little or no prospect of growth for Australian exports.

Nevertheless, for the reasons I have already mentioned and having regard for the determination expressed by the United States that a significant liberalisation of agricultural trade should be achieved in the MTN, it is clear that the Australian stance must be predicated on an assumption that the negotiations will bring benefits to all participants.

The Government has therefore been examining closely the implications of adopting the formula approach to the reduction of industrial tariffs taking into account its policy objectives of encouraging the development of a more efficient and productive Australian manufacturing sector in the long run while avoiding short run economic and social disruption. This examination showed that with appropriate exceptions and safeguards the formula approach could be applied in a way which is consistent with the policies outlined in the Government's White Paper on Manufacturing Industry.

In the light of these considerations the Government has decided to issue a challenge to the leading participants by upgrading the Australian offer. We will challenge them to greatly improve their own offers, particularly in regard to trade in agricultural products. Subject to full reciprocity and appropriate safeguards Australia will offer to negotiate within the framework of the industrial tariff formula.

It is important that it be clearly understood that the use of a formula is merely a convenient way of settling a basis for negotiation. It is an approach which, if it is to be implemented, must be reciprocated, if not in this part of the negotiations, then somewhere else. A fundamental principle of the negotiations, as stated in the Tokyo Declaration, is that they should advance on the basis of mutual advantage and reciprocity. Reciprocation can come in two ways - by upgrading offers or scaling down offers.

Most of the developed countries participating in the negotiations including the USA, Japan and EEC have already decided to adopt a formula approach to the reduction of tariffs on industrial products. The formula is intended to achieve a trade weighted average reduction of 40 percent in the tariffs on these goods which are defined as all the goods, other than agricultural products, falling within chapters 25 to 99 of the Tariff Nomenclature. This overall reduction is to be made in eight annual steps beginning in 1980.

There are variations as between countries in the way in which the formula will be applied. The details are confidential to participants but some information is available publicly. The United States, for example, is obliged under its Trade Act to exclude products that are subject to emergency import relief action. Canada has announced that its offer is subject to conditions including the possibility of excluding some items. Japan has also announced that its offer is subject to exceptions. It can be expected that to the extent that some countries depart from the strict application of the formula, other countries will make compensating adjustments during the course of the negotiations.

Similarly the offer by Australia to adopt the formula approach will be subject to conditions of this kind appropriate to our circumstances including the following:

. We reserve the right to vary the offer at our discretion if less than full reciprocity is gained.

. We will specify a base date that will mean that credit is given for the 25 percent and subsequent tariff cuts.

. We will except from tariff reductions items subject to temporary protection.

. We will modify the formula for items where tariffs have been increased since 1973.

. We reserve the right to rationalise and simplify the tariff.

The offer must, of course, be on the understanding that the existing GATT provisions which allow countries to apply temporary protective measures such as temporary duties and quantitative import restraints to prevent serious disruption to domestic industries will be continued on an acceptable basis.

The practical effect of all of these conditions is to enable Australia to make adjustments to or withdrawals from its offer during the negotiations. No Government participating in the negotiations is committed to implementing offers if, in the light of the circumstances of the time, that action would not be in the nation's overall interests. This is a consideration which goes beyond the particular question of reciprocity.

I reiterate that Australia's offer is firmly premised on full credit being given for the 25 percent and subsequent tariff cuts. Australia claimed this in Tokyo in 1973 as the basis of its participation in the MTN. We cannot accept, as has been argued internationally, that Australia should be penalised because it was one of the few countries in the world to make any substantial reductions in tariffs since the Kennedy Round.

I have already mentioned that reductions under the formula approach are to be made in eight annual steps beginning in 1980. This, taken with the tariff reductions Australia has already made, means that, even if the offer were to be implemented in full, any further cuts will be much less on average than the overall formula figure of 40 percent. Moreover, in those circumstances, current tariff rates for most items would not have to be reduced before 1984 or 1985.

Australia's assistance machinery will continue to operate during the negotiations. As already mentioned products which are subject to temporary protection have been excluded from the offer and further exceptions will be made where the Government considers temporary protection is warranted following the normal enquiry by the TAA or IAC. Recommendations in reports received from the IAC on matters other than temporary protection will be considered by the Government in the usual way and adjustments made to Australia's offer if the Government considers this is warranted.

I must emphasise that there are significant differences between the adoption of this formula approach and the July 1973 across the board tariff cut of 25 percent.

- It is an offer and not a commitment to cut tariffs at this point.
- Reciprocity will be required for any further cuts which are implemented.
- Quite apart from the question of any further reductions, the 25 percent and subsequent tariff cuts will now become subject to reciprocity.
- Any cuts will be phased in small steps over a period of years.
- The reciprocity requirement will ensure that the only conditions under which implementation will take place will be those that will bring overall economic benefit to Australia.

Important opportunities for Australia's future development structure would flow from a successful outcome to the Multilateral Trade Negotiations. In a world with a growing demand for resources Australia stands in an advantageous position. Though our population is small, the nation possesses large resources in its pastoral and agricultural industries, its developed and potential reserves of minerals and energy-producing materials, and the yet-untapped resources of its surrounding seas and continental shelf. This situation implies new opportunities for our industries to serve world markets.

In its election policy statement the Government foreshadowed various measures which will assist Australian manufacturing industries to take advantage of these opportunities. These included export incentives, a review of industrial research and development and action to encourage the development of export industries processing Australian raw materials. Comprehensive export incentives have already been announced and action is proceeding on the other commitments.

The Government is convinced that, in adopting this approach, Australia is supporting the continued growth of international trade which is so vital to the improvement of the standard of living of the people of developed and developing countries alike.



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AMBASSADOR
DELEGATION TO THE MULTILATERAL TRADE NEGOTIATIONS

Mr O. Long,
Director-General,
GATT,
Centre William Rappard,
154 rue de Lausanne,
Geneva.

4 July, 1978

Dear Mr Long,

As foreshadowed in the statement of 8 June, 1978, by the Rt.Hon. J.D. Anthony, Deputy Prime Minister and Minister for Trade and Resources, which was forwarded to you under cover of our letter of 9 June and subsequently circulated to all participants in the MTN, I have pleasure in enclosing the new tariff offer by Australia on industrial products based on the working hypothesis. I am instructed to advise you that the new offer is subject to the conditions set out in Mr Anthony's statement, a copy of which is attached for easy reference. This offer replaces the initial item-by-item tariff offer of 22 March, 1978 and the supplement of 6 April, 1978 in so far as industrial products are concerned.

I would be grateful if you would arrange for distribution of the offer to all participants in the Multilateral Trade Negotiations. In this connection I would ask that appropriate confidentiality be observed.

Yours sincerely,

(J.T. Fogarty)
Ambassador

SECRET

MULTILATERAL TRADE NEGOTIATIONS

AUSTRALIA

OFFER IN RESPECT OF TARIFFS ON INDUSTRIAL PRODUCTS

The offer is subject to full reciprocity in accordance with paragraph 5 of the Tokyo Declaration. By virtue of the composition of Australia's exports, reciprocity for Australia cannot be achieved in the area of industrial product tariffs and must be predicated on possible concessions elsewhere in the negotiations, particularly in regard to trade in agricultural products. This applies both generally and in regard to concessions offered by particular countries. In the case of developing countries, Australia does not expect contributions from them that are inconsistent with their industrial development, financial or trade needs.

Subject to the points set out below, the offer is based on the application of the harmonisation formula with a co-efficient of 16 and the factor of 0.57 applied to the depth of cut.

- The offer covers industrial products in Chapters 25-99 of the Brussels Tariff Nomenclature so that agricultural items such as wool, cotton and timber are excluded. In addition, petroleum and certain petroleum products have been excluded as has been done in the offers of other countries.
- The base rate is that in force on 1 January 1973.
- Items subject to emergency import restraint measures have been excepted from the offer and similar action will be taken in regard to items that may become subject to such action.

- Consistent with ongoing action to rationalise and simplify the Australian tariff, the application of the formula has been modified to avoid a proliferation of rates where rationalisation and simplification has occurred since 1 January 1973. This has resulted in offers of greater than formula reductions in a number of cases, less than formula in others and, in some cases, offers higher than the base rate. Further modifications consistent with the rationalisation and simplification process may be made.

- The offered rates apply to an FOB based valuation system and appropriate adjustments will be made to a CIF basis for uniformity with other participants.

- The offer is subject to phased implementation consistent with that adopted by other participants.

- The offer may be varied should Australia adhere to any new valuation code that may emerge in the negotiations.

- The offered rates will be considered for binding.

- The offer is made on the understanding that the existing GATT provisions which allow the application of temporary import restraint measures to prevent serious disruption to domestic industries will be continued on an acceptable basis.

STATEMENT MADE ON 8 JUNE 1978 BY THE RT HON. J.D. ANTHONY, M.P., MINISTER FOR TRADE AND RESOURCES

During the months immediately ahead, the main trading nations will be making decisions which will be of crucial importance to the future of the international economy and world trade. The Tokyo Round of trade negotiations, which began in 1973, is now entering its final stages. The United States is aiming for an outline package of decisions by mid-July.

By the time the Parliament resumes, therefore, decisions will have been taken which will be of far-reaching consequence. It would not be an exaggeration to say that they could set the climate within which international trade will be conducted for the rest of this century. If the negotiations achieve their objective of reducing barriers so that world trade can continue to expand, they will have made a major contribution to the further growth of the world economy and to the raising of living standards in both the developed and the developing countries. On the other hand, if the negotiations fail, there is a serious risk of a world-wide retreat to protectionism. That is what happened in the 1930's and it would be a tragedy if it were to happen again.

It is in Australia's interests, as a country heavily dependent on world trade, to avoid that outcome. We also have a responsibility, as a member of the international community with a special opportunity to understand the interests of both industrialised and developing countries, to do all that is within our power to make the negotiations a success. If they are not, it will not be for any want of trying on our part.

Australia was one of the foundation members of the GATT and for thirty years has been amongst the strongest supporters of its principles. As one of the world's most responsible trading nations we have participated in all the GATT rounds of trade negotiations to date.

A principal source of disappointment to Australia has been the failure of these GATT rounds and the GATT itself, to come to grips with all the problems of world trade. While world trade has grown, its benefits have been unevenly distributed.

In the Government's view, the world economic and trade situation is at a critical point. That is why we believe that all countries have a responsibility to seek every avenue to support the continued growth of world trade.

There is no section of the Australian economy that does not benefit directly or indirectly from a buoyant world trading economy. Our mineral exports are dependent on the major industrialised nations being able to find expanding outlets for their products. Our objective of a strengthened and more export oriented manufacturing sector geared to our abundant natural resources depends on the availability of a growing world market, particularly in Asia. We have the ability to supply larger quantities of agricultural products to meet the needs of growing numbers of people with improving standards of living. Thus it is not a question of a trade-off between the manufacturing and agricultural sectors. All sectors of the Australian economy stand to benefit from a favourable outcome from the negotiations. Equally all would suffer from a major setback to world trade.

Although the MTN had its genesis in a period of unparalleled prosperity, the subsequent changes in world economic conditions have given it a much different practical and psychological significance. If the MTN does not achieve its objectives the great global effort to free up trade will have left many of its participants less than satisfied. Disappointment at such an outcome would undoubtedly encourage the emergence of "beggar my neighbour" policies around the world. The world trading situation would go into decline with all the consequences that has for both the western and the developing worlds. If this were to happen there is little doubt that Australia as a trading nation would be a net loser.

The Government is, therefore, determined to do all it can, consistent with fairness on all sides, to make the MTN work.

In line with this attitude the Government has decided that Australia should engage fully in every aspect of the negotiations. The negotiations are the most wide ranging and comprehensive ever undertaken. They are not concerned solely with tariffs; in fact tariffs are becoming increasingly less significant in many countries' protective systems. The

structure of the negotiations reflects this fact. Apart from tariffs, the negotiations are concentrating on non-tariff barriers both as they apply to specific products and in terms of codes, covering such things as standards, import licensing and customs valuation. The adequacy of the GATT to deal with current and prospective trade problems is also under examination. Not the least amongst the questions being addressed in the negotiations is that of special and differential treatment for developing countries where this can be provided.

We have so far stood aside from the formula approach adopted for the negotiation of reduced tariffs on industrial products. Our decision to do so was not taken lightly. It followed agreement among the major industrialised countries, reached in the face of strenuous Australian opposition, that negotiations in the agricultural sector, unlike those on industrial products, should take place on a selective item-by-item basis. The Government took the view that it was entirely appropriate for Australia to adopt a similar item-by-item approach on industrial products and we have made offers on that basis.

I am bound to say that, in a negotiating sense, that decision has been well vindicated by developments to date. The offers of concessions so far made to Australia on agricultural products provide little or no prospect of growth for Australian exports.

Nevertheless, for the reasons I have already mentioned and having regard for the determination expressed by the United States that a significant liberalisation of agricultural trade should be achieved in the MTN, it is clear that the Australian stance must be predicated on an assumption that the negotiations will bring benefits to all participants.

The Government has therefore been examining closely the implications of adopting the formula approach to the reduction of industrial tariffs taking into account its policy objectives of encouraging the development of a more efficient and productive Australian manufacturing sector in the long run while avoiding short run economic and social disruption. This examination showed that with appropriate exceptions and safeguards the formula approach could be applied in a way which is consistent with the policies outlined in the Government's White Paper on Manufacturing Industry.

In the light of these considerations the Government has decided to issue a challenge to the leading participants by upgrading the Australian offer. We will challenge them to greatly improve their own offers, particularly in regard to trade in agricultural products. Subject to full reciprocity and appropriate safeguards Australia will offer to negotiate within the framework of the industrial tariff formula.

It is important that it be clearly understood that the use of a formula is merely a convenient way of settling a basis for negotiation. It is an approach which, if it is to be implemented, must be reciprocated, if not in this part of the negotiations, then somewhere else. A fundamental principle of the negotiations, as stated in the Tokyo Declaration, is that they should advance on the basis of mutual advantage and reciprocity. Reciprocation can come in two ways - by upgrading offers or scaling down offers.

Most of the developed countries participating in the negotiations including the USA, Japan and EEC have already decided to adopt a formula approach to the reduction of tariffs on industrial products. The formula is intended to achieve a trade weighted average reduction of 40 percent in the tariffs on these goods which are defined as all the goods, other than agricultural products, falling within chapters 25 to 99 of the Tariff Nomenclature. This overall reduction is to be made in eight annual steps beginning in 1980.

There are variations as between countries in the way in which the formula will be applied. The details are confidential to participants but some information is available publicly. The United States, for example, is obliged under its Trade Act to exclude products that are subject to emergency import relief action. Canada has announced that its offer is subject to conditions including the possibility of excluding some items. Japan has also announced that its offer is subject to exceptions. It can be expected that to the extent that some countries depart from the strict application of the formula, other countries will make compensating adjustments during the course of the negotiations.

Similarly the offer by Australia to adopt the formula approach will be subject to conditions of this kind appropriate to our circumstances including the following:

- We reserve the right to vary the offer at our discretion if less than full reciprocity is gained.

- We will specify a base date that will mean that credit is given for the 25 percent and subsequent tariff cuts.

- We will except from tariff reductions items subject to temporary protection.

- We will modify the formula for items where tariffs have been increased since 1973.

- We reserve the right to rationalise and simplify the tariff.

The offer must, of course, be on the understanding that the existing GATT provisions which allow countries to apply temporary protective measures such as temporary duties and quantitative import restraints to prevent serious disruption to domestic industries will be continued on an acceptable basis.

The practical effect of all of these conditions is to enable Australia to make adjustments to or withdrawals from its offer during the negotiations. No Government participating in the negotiations is committed to implementing offers if, in the light of the circumstances of the time, that action would not be in the nation's overall interests. This is a consideration which goes beyond the particular question of reciprocity.

I reiterate that Australia's offer is firmly premised on full credit being given for the 25 percent and subsequent tariff cuts. Australia claimed this in Tokyo in 1973 as the basis of its participation in the MTN. We cannot accept, as has been argued internationally, that Australia should be penalised because it was one of the few countries in the world to make any substantial reductions in tariffs since the Kennedy Round.

I have already mentioned that reductions under the formula approach are to be made in eight annual steps beginning in 1980. This, taken with the tariff reductions Australia has already made, means that, even if the offer were to be implemented in full, any further cuts will be much less on average than the overall formula figure of 40 percent. Moreover, in those circumstances, current tariff rates for most items would not have to be reduced before 1984 or 1985.

Australia's assistance machinery will continue to operate during the negotiations. As already mentioned products which are subject to temporary protection have been excluded from the offer and further exceptions will be made where the Government considers temporary protection is warranted following the normal enquiry by the TAA or IAC. Recommendations in reports received from the IAC on matters other than temporary protection will be considered by the Government in the usual way and adjustments made to Australia's offer if the Government considers this is warranted.

I must emphasise that there are significant differences between the adoption of this formula approach and the July 1973 across the board tariff cut of 25 percent.

- It is an offer and not a commitment to cut tariffs at this point.

- Reciprocity will be required for any further cuts which are implemented.

- Quite apart from the question of any further reductions, the 25 percent and subsequent tariff cuts will now become subject to reciprocity.

- Any cuts will be phased in small steps over a period of years.

- The reciprocity requirement will ensure that the only conditions under which implementation will take place will be those that will bring overall economic benefit to Australia.

Important opportunities for Australia's future development structure would flow from a successful outcome to the Multilateral Trade Negotiations. In a world with a growing demand for resources Australia stands in an advantageous position. Though our population is small, the nation possesses large resources in its pastoral and agricultural industries, its developed and potential reserves of minerals and energy-producing materials, and the yet-untapped resources of its surrounding seas and continental shelf. This situation implies new opportunities for our industries to serve world markets.

In its election policy statement the Government foreshadowed various measures which will assist Australian manufacturing industries to take advantage of these opportunities. These included export incentives, a review of industrial research and development and action to encourage the development of export industries processing Australian raw materials. Comprehensive export incentives have already been announced and action is proceeding on the other commitments.

The Government is convinced that, in adopting this approach, Australia is supporting the continued growth of international trade which is so vital to the improvement of the standard of living of the people of developed and developing countries alike.

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
25.01	COMMON SALT (INCLUDING ROCK SALT, SEA SALT AND TABLE SALT); PURE SODIUM CHLORIDE; SALT LIQUORS; SEA WATER:		
25.01.100	-- In packs of a weight not exceeding 6.35kg:		
	(01) Licks for livestock	35%	21%
	(02) Remainder	35% + 10%	26%
25.01.900	- Other	7.5%	5%
25.02.000	UNROASTED IRON PYRITES	FREE	FREE
25.03.000	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR	FREE	FREE
25.04.000	NATURAL GRAPHITE	12.5%	9%
25.05.000	NATURAL SANDS OF ALL KINDS WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS FALLING WITHIN 26.01	FREE	FREE
25.06.000	QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY SQUARED OR EXPANDED BY SAWING, BUT NOT FURTHER WORKED	FREE	FREE
25.07.000	CLAY (EXCLUDING KAOLIN AND BENTONITE), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; BUT NOT INCLUDING EXPANDED CLAYS FALLING WITHIN 68.07; MULLITE; CHAMOTTE AND DINAS EARTHS	FREE	FREE
25.08.000	CHALK	32.5% + 10%	24%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
25.16	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL AND BUILDING STONE, INCLUDING SUCH STONE ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING, BUT NOT FURTHER WORKED:		
25.16.100	- Not sawn on any side	7.5%	5%
25.16.900	- Other	35% + 10%	26%
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 25.15 or 25.16:		
25.17.100	- Granules, chippings and powder of stones falling within 25.15	17.5%	12%
25.17.900	- Other	FREE + 10%	8%
25.18.000	DOLOMITE, WHETHER OR NOT CALCINED, INCLUDING DOLOMITE ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING, BUT NOT FURTHER WORKED: AGGLOMERATED DOLOMITE (INCLUDING TARRED DOLOMITE)	FREE	FREE

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
25.10.000	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES, APATITE AND PHOSPHATIC CHALK	FREE	FREE
25.11	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE:		
25.11.100	- Natural barium sulphate	$7.87/tonne	$5.47/tonne
25.11.200	- Natural barium carbonate	FREE	FREE
25.12.000	SILICEOUS FOSSIL MEALS AND SIMILAR SILICEOUS EARTHS (INCLUDING KIESELGUHR, TRIPOLITE OR DIATOMITE), WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS	FREE	FREE
25.13.000	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED	FREE	FREE
25.14.000	SLATE, INCLUDING SLATE ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING, BUT NOT FURTHER WORKED	22.5% + 10%	20%
25.15.000	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 ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING, BUT NOT FURTHER WORKED	27.5%	17%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
25.19	NATURAL MAGNESIUM CARBONATE (MAGNESITE): FUSED MAGNESIA: DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING: OTHER MAGNESIUM OXIDE, WHETHER OR NOT CHEMICALLY PURE:		
25.19.100	- Having a specific gravite not greater than 3.5	25%	16%
25.19.900	- Other	7.5%	5.0%
25.20.000	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	$2.71/tonne	5%
25.21.000	LIMESTONE FLUX AND CALCAREOUS STONE, COMMONLY USED FOR THE MANUFACTURE OF LIME OR CEMENT	FREE	FREE
25.22.000	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE	7.5%	5.0%
25.23	PORTLAND CEMENT, CIMENT FONDU, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKER:		
25.23.100	- Portland cement	$2.71/tonne	$2.00/ tonne
25.23.900	- Other	42.5% + 5%	27.0%
25.24.000	ASBESTOS	FREE	FREE
25.26.000	MICA, INCLUDING SPLITTINGS: MICA WASTE	27.5%	17%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
25.27	NATURAL STEATITE, INCLUDING NATURAL STEATITE ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING, BUT NOT FURTHER WORKED: TALC:		
25.27.100	-- Powdered	27.5% + 10%	22.5%
25.27.900	- Other	FREE	FREE
25.28.000	NATURAL CRYOLITE AND NATURAL CHIOLITE	FREE	FREE
25.30.000	CRUDE NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), 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	FREE
25.31	FELSPAR, LEUCITE, NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR:		
25.31.100	- Fluorspar	$2.95/tonne + 10%	$2.22/tonne + 7%
25.31.200	- Felspar	$1.96/tonne	$1.58/tonne
25.31.300	- Leucite, nepheline and nepheline syenite	FREE	FREE
25.32.000	MINERAL SUBSTANCES NOT FALLING WITHIN ANY OTHER ITEM	FROM FREE TO 7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
26.01	METALLIC ORES AND CONCENTRATES AND ROASTED IRON PYRITES, NOT BEING MINERALS THAT HAVE BEEN SUBMITTED TO PROCESSES NOT NORMAL TO THE METALLURGICAL INDUSTRY:		
26.01.100	- Manganese ore and concentrates	17.5%	12.5%
26.01.900	- Other	FREE	FREE
26.02.000	SLAG, DROSS, SCALINGS AND SIMILAR WASTE FROM THE MANUFACTURE OF IRON OR STEEL	FREE	FREE
26.03.000	ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING METALS OR METALLIC COMPOUNDS	FREE	FREE
26.04.000	OTHER SLAG AND ASH, INCLUDING KELP	FREE	FREE

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
27.01.000	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL	FREE	FREE
27.02.000	LIGNITE, WHETHER OR NOT AGGLOMERATED	FREE	FREE
27.03.000	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	FREE	FREE
27.04.000	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED: RETORT CARBON	FROM FREE TO $0.59/tonne+10%	9%
27.06.000	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	37.5% + 10%	27.0%
27.07	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS AS DEFINED IN CN2:		
27.07.100	- Oils, not being lubricating oils, for use as feed stock, UNDER SECURITY	FREE	FREE
27.07.2	- Lubricating oils:		
27.07.210	- In packs not exceeding 4.6 litres	$0.095/litre+10%	$0.072/litre+7%
27.07.220	- As prescribed by by-law, NSA	FREE	FREE
27.07.290	- Other	$0.012/litre	$0.009/litre

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
27.07.3	- Benzene; toluene; xylene; solvent naphtha; mineral turpentine; hydrocarbon oils having a flash point of less than 23°C when tested in an Abel Pensky closed test apparatus:		
27.07.310	- In bulk or in packs exceeding 4.6 litres, as prescribed by by-law	FREE	FREE
27.07.500	- Phenol; non-hydrocarbons, NSA	40% and for Phenol 67.5% of SVD	23% and for Phenol, SVD
27.07.900	- Other	7.5%: $0.005/litre	9%
27.08.000	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS	37.5% + 10%	27.0%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
28.01.000	HALOGENS (FLUORINE, CHLORINE, BROMINE AND IODINE)	FREE	FREE
28.02.000	SULPHUR, SUBLIMED OR PRECIPITATED: COLLOIDAL SULPHUR	FREE	FREE
28.03.000	CARBON (INCLUDING CARBON BLACK)	From Free to 7.5%	5%
28.04.000	HYDROGEN, RARE GASES AND OTHER NON-METALS	From Free to 7.5%	5%
28.05.000	ALKALI AND ALKALINE-EARTH METALS: RARE EARTH METALS, YTTRIUM AND SCANDIUM AND INTERMIXTURES OR INTERALLOYS THEREOF: MERCURY	From Free to 7.5%	5%
28.06.000	HYDROCHLORIC ACID AND CHLOROSULPHURIC ACID	7.5%	5%
28.08.000	SULPHURIC ACID: OLEUM	7.5%	5%
28.09	NITRIC ACID: SULPHONITRIC ACIDS:		
28.09.100	- Nitric acid	7.5%	6%
28.09.200	- Sulphonitric acids	7.5%	5%
28.10	PHOSPHORUS PENTOXIDE: METAPHOSPHORIC ACID: ORTHOPHOSPHORIC ACID: PYROPHOSPHORIC ACID:		
28.10.100	- Phosphorus pentoxide	7.5%	5%
28.10.900	- Other	25%	16%
28.12.000	BORIC OXIDE AND BORIC ACID	FREE	FREE
28.13	OTHER INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS (EXCLUDING WATER);		
28.13.100	- Hydrofluoric acid; silicon dioxide; sulphur dioxide	7.5%	6%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
28.13.200	- Arsenic pentoxide and acids of arsenic	25%	16%
28.13.900	- Other	Free to 7.5%	5%
28.14.000	HALIDES, OXYHALIDES AND OTHER HALOGEN COMPOUNDS OF NON-METALS	7.5%	5.0%
28.15.000	SULPHIDES OF NON-METALS: PHOSPHORUS TRISULPHIDE	7.5%	5.0%
28.16.000	AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION	7.5%	6%
28.17	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM:		
28.17.100	- Sodium hydroxide	55%	30%
28.17.900	- Other	From Free to 7.5%	5.0%
28.18.000	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM	7.5%	5.0%
28.19	ZINC OXIDE AND ZINC PEROXIDE:		
28.19.100	- Zinc oxide	7.5%	6%
28.19.200	- Zinc peroxide	7.5%	5.0%
28.20.000	ALUMINIUM OXIDE AND HYDROXIDE: ARTIFICIAL CORUNDUM	FREE	FREE
28.21.000	CHROMIUM OXIDES AND HYDROXIDES	7.5%	5%
28.22.000	MANGANESE OXIDES	7.5%	5%
28.23.000	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe_2O_3	7.5%	6%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
28.24.000	COBALT OXIDES AND HYDROXIDES: COMMERCIAL COBALT OXIDES	7.5%	5%
28.25.000	TITANIUM OXIDES	25%	16%
28.27.000	LEAD OXIDES; RED LEAD AND ORANGE LEAD	7.5%	5%
28.28.000	HYDRAZINE AND HYDROXY-LAMINE AND THEIR INORGANIC SALTS: OTHER INORGANIC BASES AND METALLIC OXIDES, HYDRO XIDES AND PEROXIDES	7.5%	5%
28.29.000	FLUORIDES; FLUOROSILICATES, FLUOROBORATES AND OTHER COMPLEX FLUORINE SALTS	From Free to 7.5%	5%
28.30	CHLORIDES, OXYCHLORIDES AND HYDROXYCHLORIDES: BROMIDES AND OXYBROMIDES: IODIDES AND OXYIODIDES:		
28.30.100	- Calcium chloride; zinc chloride; copper oxychloride	25%	16%
28.30.200	- Ammonium chloride	7.5%	5%
28.30.900	- Other	7.5%	5%
28.31	HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES:		
28.31.100	- Calcium hypochlorite	7.5%	6%
28.31.900	- Other	7.5%	5%
28.32	CHLORATES AND PERCHLORATES: BROMATES AND PERBROMATES: IODATES AND PERIODATES;		
28.32.100	- Potassium chlorate	40%	23%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
28.32.900	- Other	7.5%	5%
28.35	SULPHIDES; POLYSULPHIDES:		
28.35.100	- Cadmium sulphide	25%	16%
28.35.900	- Other	7.5%	5%
28.36.000	DITHIONITES, INCLUDING THOSE STABILIZED WITH ORGANIC SUBSTANCES; SULPHOXYLATES	7.5%	5%
28.37	SULPHITES AND THIOSULPHATES:		
28.37.100	- Sodium sulphite; sodium thiosulphate	25%	16%
28.37.900	- Other	7.5%	5%
28.38	SULPHATES (INCLUDING ALUMS) AND PERSULPHATES:		
28.38.100	- Aluminium sulphate; aluminium potassium sulphate; magnesium sulphate	25%	16%
28.38.200	- Sodium sulphate; zinc sulphate; chromium sulphate other than basic chromium sulphate; aluminium ammonium sulphate, aluminium sodium sulphate; cupric sulphate	From 20% to 25%	16%
28.38.900	- Other	7.5%	5%
28.39	NITRITES AND NITRATES:		
28.39.100	- Calcium nitrate; sodium nitrate	7.5%	6%
28.39.900	- Other	7.5%	5%
28.40	PHOSPHITES, HYPOPHOSPHITES AND PHOSPHATES:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
28.40.100	- Calcium tetrahydrogen diorthophosphate; potassium dihydrogen orthophosphate; sodium dihydrogen orthophosphate; disodium hydrogen orthophosphate; pentasodium triphosphate; sodium hexametaphosphate and other sodium polymetaphosphates; disodium dihydrogen pyrophosphate; tetrasodium pyrophosphate; trisodium orthophosphate	40% and for Trisodium Orthophosphate and 90% of SVD	23% and for Trisodium Orthophosphate SVD
28.40.900	- Other	7.5%	5%
28.42	CARBONATES AND PERCARBONATES: COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE:		
28.42.100	- Sodium hydrogen carbonate; sodium carbonate	25%	16%
28.42.200	- Basic lead carbonate	25%	16%
28.42.900	- Other	From Free to 7.5%	5%
28.43.000	CYANIDES AND COMPLEX CYANIDES	FREE	FREE
28.44.000	FULMINATES, CYANATES AND THIOCYANATES	7.5%	5%
28.45	SILICATES; COMMERCIAL SODIUM AND POTASSIUM SILICATES:		
28.45.100	- Sodium metasilicates	25%	16%
28.45.200	- Magnesium trisilicates, potassium silicates; sodium silicates	7.5%	6.0%
28.45.900	- Other	7.5%	5%
28.46	BORATES AND PERBORATES:		
28.46.100	- Sodium perborate	40%	23%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
28.46.900	- Other	7.5%	5%
28.47	SALTS OF METALLIC ACIDS:		
28.47.100	- Lead chromate; sodium aluminate	25%	16%
28.47.900	- Other	7.5%	5%
28.48	OTHER SALTS AND PEROXYSALTS OF INORGANIC ACIDS, BUT NOT INCLUDING AZIDES:		
28.48.100	- Aluminium sodium phosphate	40%	23%
28.48.200	- Cadmium selenide; zinc ammonium chloride; arsenites and arsenates	25%	16%
28.48.900	- Other	7.5%	5%
28.49	COLLOIDAL PRECIOUS METALS; AMALGAMS OF PRECIOUS METALS; SALTS AND OTHER COMPOUNDS, INORGANIC OR ORGANIC, OF PRECIOUS METALS, INCLUDING ALBUMINATES, PROTEINATES, TANNATES AND SIMILAR COMPOUNDS, WHETHER OR NOT CHEMICALLY DEFINED:		
28.49.100	- Put up in measured doses or in forms or in packs of a kind sold by retail for therapeutic or prophylactic purposes	32.5%	20%
28.49.900	- Other	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
28.50.000	FISSILE CHEMICAL ELEMENTS AND ISOTOPES; OTHER RADIO-ACTIVE CHEMICAL ELEMENTS AND OTHER RADIO-ACTIVE ISOTOPES; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ELEMENTS OR ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED AND WHETHER OR NOT MIXED TO-GETHER; ALLOYS (OTHER THAN FERO-URANIUM), DISPERSIONS AND CERMETS, CONTAINING ANY OF THESE ELEMENTS OR ISOTOPES OR THEIR INORGANIC OR ORGANIC COMPOUNDS; NUCLEAR REACTOR CARTRIDGES, SPENT OR IRRADIATED	FREE	FREE
28.51.000	ISOTOPES AND THEIR COMPOUNDS, INORGANIC OR ORGANIC, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN ISOTOPES AND COMPOUNDS FALLING WITHIN ITEM 28.50	7.5%	5%
28.52.000	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	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
28.54	HYDROGEN PEROXIDE (INCLUDING SOLID HYDROGEN PEROXIDE):		
28.54.100	- Solid hydrogen peroxide	7.5%	5%
28.54.900	- Other	25%	16%
28.55.000	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED	7.5%	5%
28.56	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED:		
28.56.100	- Calcium carbide	40% and $22.96/tonne	38.0%
28.56.200	- Tungsten carbide	15%	10%
28.56.900	- Other	FREE	FREE

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
28.57.000	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED	From Free to 7.5%	5%
28.58	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED AND CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, NOT INCLUDING AMALGAMS OF PRECIOUS METALS:		
28.58.100	- Calcium cyanamide	7.5%	6%
28.58.900	- Other	From Free to 7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.01	HYDROCARBONS:		
29.01.1	- Benzene, toluene and xylene:		
29.01.110	- - As prescribed by by-law	FREE	FREE
29.01.190	- - Other	$0.03805/litre	$0.04905/litre
29.01.200	- Styrene	40%	23%
29.01.300	- Butadiene	7.5%	6%
29.01.900	- Other	7.5%	5%
29.02	HALOGENATED DERIVATIVES OF HYDROCARBONS:		
29.02.100	- Dichlorodiphenyldichloroethane; chlorobenzenes	40%	22.5% and for O. Dichlorobenzene and P. Dichlorobenzene, SVD
29.02.200	- Chloroethane; chloroform; chloromethane	25%	16%
29.02.300	- Fluorinated derivatives and chlorofluorinated derivatives of hydrocarbons	25%	16%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.02.400	- Carbon tetrachloride; trichloroethylene; tetrachloroethylene; 1,2-dichloroethane; 1,1,1-trichlorethane	40%	23%
29.02.500	- Chlorinated aliphatic hydrocarbons and halothane	From 7.5% to 40%	23%
29.02.900	- Other	From 7.5% to 40%	23%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.03	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS:		
29.03.100	- Sodium toluene sulphonate; potassium toluene sulphonate; sodium xylene sulphonates	25%	16%
29.03.900	-Other	7.5%	5%
29.04	ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
29.04.100	- Methanol	25%	16%
29.04.300	-Butyl alcohols other than n-butyl alcohols; monohydric primary alcohols containing not less than 6 carbon atoms	25%	16% and for ISO octyl alcohol .... etc TSVD
29.04.400	- Sorbitol; mannitol; n-butyl alcohol; ethanediol	40% and for Sorbitol in aqueous solutions N-butyl alcohol and Ethenediol 90% of SVD	28% and for Sorbitol in aqueous solutions and N-butyl alcholols and Ethenediol, SVD

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.04.500	- 4-methylpentane-2-ol; 2-methylpentane-2, 4-diol	From 7.5% to 25%	30%
29.04.600	- Propane-1,2-diol	7.5%	20%
29.04.700	- Amyl alcohol; pentaerythritol	7.5%	6%
29.04.900	- Other	7.5%	5%
29.05	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
29.05.100	- Menthol	30%	18%
29.05.900	- Other	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.06	PHENOLS AND PHENOL-ALCHOLS:		
29.06.100	- Phenol; o-cresol and its sodium salt; mixed cresol isomers and their sodium salts; mixed xylenol isomers and their sodium salts	40% and for Phenol ... etc 90% of SVD	23% and for Phenol and Biophenol-A SVD
29.06.200	- 2-Naphthol;condensates being reaction products of; (a) butyraldehyde with mixed dimethyl phenols; (b) 2-(methlcyclohexyl)-4-methyl-phenol with formaldehyde; or (c) 4-methyl-6-t-butylphenol with formaldehyde	25%	16%
29.06.300	- 2,2-Di-(p-hydroxyphenyl) propane	40%	22.5% and SVD
29.06.900	- Other	7.5%	5%
29.07	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.07.100	- Monochloroxylenols; pentachlorophenol and its sodium salt; 2,4-dichlorophenol and its sodium salt; 2,4,5-trichlorophenol and its sodium salt; 2,4,6-trichlorophenol and its sodium salt; phenol mono-sulphonic acids; phenol di-sulphonic acids	40%	23%
29.07.900	- Other	7.5%	5%
29.08	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES AND ETHER PEROXIDES, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
29.08.100	- Ethyl methyl ketone peroxide; di-t-butyl peroxide; trichloronitroanisole; tetrachloronitroanisole; t-butyl hydroperoxide; trichloronitrodimethoxybenzene; goods being ethylene oxide derivatives	40% and for Diethylene glycol Triethylene glycol 90% of SVD	23% and for Diethylene glycol Triethylene glycol SVD
29.08.200	- Diethyl ether; di-isopropyl ether	25%	16%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.08.300	- Dipropylene glycol; tripropylene glycol	7.5%	20%
29.08.900	- Other	7.5%	5%
29.09	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXY-ETHERS, WITH A THREE OR FOUR MEMBER RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
29.09.100	- Ethylene oxide	7.5%	6%
29.09.900	- Other	7.5%	5%
29.10.000	ACETALS AND HEMIACETALS AND SIMPLE OR COMPLEX OXYGEN FUNCTION ACETALS AND HEMI-ACETALS, AND THEIR HALOGEN-ATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	7.5%	5%
29.11	ALDEHYDES, ALDEHYDE ALCOHOLS ALDEHYDE ETHERS, ALDEHYDE PHENOLS AND OTHER SIMPLE OR COMPLEX OXYGEN-FUNCTION ALDEHYDES;CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.11.100	- Formaldehyde; paraformaldehyde; vanillin; ethlvanillin	25%	16%
29.11.200	- Of a kind used for flavouring, not being goods falling within 29.11.1; butyraldehyde	50%	28%
29.11.300	- Acetaldehyde	7.5%	6%
29.11.900	- Other	7.5%	5%
29.12.000	HALOGENATED, SULPHONATED NITRATED OR NITROSATED DERIVATIVES OF GOODS FALLING WITHIN ITEM 29.11	7.5%	5%
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:		
29.13.100	- Acetone	25%	16%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.13.200	- Mesityl oxide; ethyl methyl ketone	25%	16%
29.13.300	- iscButyl methyl detone; diacetone alcohol	25% and a temporary duty of $0.068/kg	30%
29.13.900	- Other	7.5%	5%
29.14	MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
29.14.100	- Acids, salts and esters, as follows: (a) acetic acid (including commercial acetic acid and crude pyroligneous acid), and its salts; (b) aliphatic acids containing not less than 8 and not more than 22 carbon atoms, and their salts; (c) calcium propionate; (d) sodium propionate; (e) amyl acetates; (f) ethyl acetate; (g) butyl acetates other than n-butyl acetate;	25%	16%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
	(h) esters of monoacids in which a component is an ethylene oxide derivative other than esters of acetic acid; (i) esters of aliphatic monoacids in which any aliphatic acid component contains not less than 8 and not more than 22 carbon atoms, not being goods of a kind used for flavouring		
29.14.200	- Peroxides; n-butyl acetate; t-butyl perbenzoate; esters of acetic acid in which a component is an ethylene oxide derivative	40% and for N-Butyl Acetate 90% of S.V.D	23% and for N-Butyl Acetate S.V.D
29.14.300	- Vinyl acetate	50%	28%
29.14.400	- Goods, as follows:- (a) methyl formate; (b) butyl formates; (c) propyl formates; (d) amyl formates; (e) methyl acetate; (f) ethyl butyrates; (g) butyl butyrates; (h) amyl butyrates; (i) allyl heptoates; (j) allyl isocaproates	50%	28%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.14.500	- Ammonium, potassium and sodium benzoates	25%	16%
29.14.600	- Ethyl formate; propyl acetates	50%	28%
29.14.700	- Esters of a kind used for flavouring, NSA	50%	28%
29.14.800	- Acetic anhydride; glycerol triacetate	7.5%	6%
29.14.900	- Other	7.5%	5%
29.15	POLYCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
29.15.100	- Phthalic anhydride; esters in which - (a) the phthalic acid content; (b) the isophthalic acid content; or (c) the phthalic and isophthalic acid content, of the acid component is not less than 50% by weitht	40% and for phthalic anhydride 90% of TSVD and for phtalic acid esters etc. 90% of SVD	24% and for phthalic anhydride TSVD and for phthalic acid, esters etc. SVD

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.15.200	- Lead phthalate; lead maleate	25%	16%
29.15.300	- Bis(ethylene glycol monomethyl ether) adipate; bis(triethylene glycol monomethyl ether) adipate	40%	23%
29.15.400	- Maleic anhydride	40%	23%
29.15.500	- Phthalic acid; isophthalic acid; esters, NSA	7.5%	6%
29.15.900	- Other	7.5%	5%
29.16	CARBOXYLIC ACIDS WITH ALCOHOL, PHENOL, ALDEHYDE OR KETONE-FUNCTION AND OTHER SIMPLE OR COMPLEX OXYGEN-FUNCTION CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.16.100	- Methyl salicylate; salicylic acid; sodium salicylate; chloromethylphenoxyacetic acid and its salts and esters	25%	16%)
29.16.200	- 2,4-Dichlorophenoxyacetic acid and its salts and esters; 2,4,5-trichlorophenoxyacetic acid and its salts and esters; esters in which - (a) the phthalic acid content; (b) the isophthalic acid content; (c) the phthalic and isophthalic acid content of the acid component is not less than 50% by weight	40% and except for 2,4,5-Trichlorophenoxyacetic acid and its salts and esters 90% of SVD.	30% and except for 2,4,5-trichlorophenoxyacetic acid and its salts and esters SVD
29.16.300	- Citric acid and its salts, other than calcium citrate; malic acid	15%	10%
29.16.400	- acetylsalicylic acid	25%	16%
29.16.900	- Other	From 7.5% to 15%	10%
29.19.000	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.21.000	OTHER ESTERS OF MINERAL ACIDS (EXCLUDING HALIDES) AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	7.5%	5%
29.22	A MINE-FUNCTION COMPOUNDS:		
29.22.100	- N-Phenylnaphthylamine; N-isopropyl-N-phenyl-p-phenylenediamine; NN'-dioctyl-p-phenylenediamine; N-nitroso-diphenylamine; 4-cyclohexyl-aminodiphenylamine	40%	23%
29.22.200	- NN'dinaphtyl-p-phenylenediamine; NN'-diphenyl-p-phenylenediamine; NN'-dibutyl-p-phenylenediamine; o-phenylenediamine; p-phenylene-diamine	40%	23%
29.22.300	- Dephenylamine	25%	16%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.22.400	- N-(1,3-dimethylbutyl)-N-phenyl-p-phenylenediamine; N,N bis (1,4-diamethyl pentyl) -p-phenylenediamine	7.5%	6%
29.22.900	- Other	7.5%	5%
29.23	SINGLE OR COMPLEX OXYGEN-FUNCTION AMINO-COMPOUNDS:		
29.23.100	- Ethanolamines	40% and 90% of SVD for Triethanolamine; 40% remainder	24% and for Triethanolamine SVD
29.23.900	- Other	From Free to 7.5%	5%
29.24	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPINS:		
29.24.1	- Quaternary ammonium salts and hydroxides		
29.24.110	CHLORINE CHLORIDE; BETAINE AND HYDROCHLORIDE FOR USE IN ANIMAL FEEDS	40%	23%
29.24.190	- - Other	25%	16%
29.24.900	- Other	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.25	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID:		
29.25.100	- Dulcin	$8.82 per kg	$4.96 per kg
29.25.200	- Stearic acid diethanolamide	40%	23%
29.25.900	- Other	7.5%	5%
29.26	CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING ORTHO-BENZOICSULPHIMIDE AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS (INCLUDING HEXAMETHYLENE TETRAMINE AND TRIETHYLENE-MELAMINE):		
29.26.1	- Saccharin; salts of saccharin; chlorosaccharin; methylsaccharin;		
29.26.110	- - As prescribed by by-law	Free	FREE
29.26.190	- - Other	$8.82 per kg	$4.96 per kg

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.26.200	- Hexamine; diphenylguanidine; dodecylguanidine acetate; di-o-tolylguanidine; condensates, being reaction products of - (a) diphenylamine with acetone; or (b) ethyl chloride with formaldehyde and ammonia	25%	16%
29.26.900	- Other	7.5%	5%
29.27.000	NITRILE-FUNCTION COMPOUNDS	7.5%	5%
29.28.000	DIAZO-COMPOUNDS, AZO-COMPOUNDS AND AZOXY-COMPOUNDS	7.5%	5%
29.29.000	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXY-LAMINE	7.5%	6%
29.30	COMPOUNDS WITH OTHER NITROGEN-FUNCTIONS:		
29.30.100	- Calcium cyclamate; sodium cyclamate	$8.82 per kg	$4.96 per kg

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.30.900	- Other	7.5%	5%
29.31	ORGANO-SULPHUR COMPOUNDS:		
29.31.100	- Manganese alklenebisdithiocarbamates; tetramethlthiuram monosulphide; di-(o-cresl) sulphide; zinc dialkyldithiocarbamates; sodium dialkyldithiocarbamates; zinc alkylenobisdithiocarbamates; sodium alkylenebisdithiocarbamates; tetramethylthiuram disulphide; thioglycollic acid and its salts.	25%	16%
29.31.200	- Sodium alkylxanthates; potassium alkylxanthates	25%	16%
29.31.900	- Other	7.5%	5%
29.33.000	ORGANO-MERCURY COMPOUNDS	7.5%	5%
29.34	OTHER ORGANO-INORGANIC COMPOUNDS:		
29.34.100	- TETRAETHYL-LEAD; TETRAMETHYL-LEAD	17.5%	7.5%
29.34.200	- TIN COMPOUNDS; TOLYL ARSENIC ACID AND ITS SALT	7.5%	6%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.34.900	- Other	7.5%	5%
29.35	HETEROCYLIC COMPOUNDS; NUCLEIC ACIDS:		
29.35.100	- Mercaptobenzothiazole; dibenzothiazolyl disulphide; zinc mercaptobenzothiazole; N-oxydiethylenebenzothiazole-sulphenamide; N-octyl-benzothiazolesulphenamide; N-cyclohexylbenzothiazole-sulphenamide	40%	23%
29.35.200	- Phenothiazine;morpholine	25%	16%
29.35.300	- Coumarin	50%	28%
29.35.400	- Quinoline and its derivatives	7.5%	6%
29.35.900	- Other	7.5%	5%
29.36.000	SULPHONAMIDES	7.5%	5%
29.37.000	SULTONES AND SULTAMS	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.38.000	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	7.5%	6%
29.39.000	HORMONES, NATURAL OR REPRODUCED BY SYNTHESIS, AND DERIVATIVES THEREOF, USED PRIMARILY AS HORMONES AND OTHER STEROIDS USED PRIMARILY AS HORMONES	7.5%	6%
29.41.000	GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	7.5%	6%
29.42.000	VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	7.5%	6%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
29.43	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, GLUCOSE AND LACTOSE; SUGAR ETHERS AND SUGAR ESTERS, AND THEIR SALTS, NOT FALLING WITHIN 29.39,29.41 OR 29.42:		
29.43.100	- Polyols being polyhydroxyether compounds containing two or more hydroxyl groups per molecule and containing not less than 50% by weight of propylene oxide, not being polyesters	7.5%	20%
29.43.900	- Other	7.5%	5%
29.44	ANTIBIOTICS:		
29.44.100	- Benzylpenicillin and its salts	$0.025 per mega unit and 10% of the value of the goods	$.019/mega unit and 7.5%
29.44.200	- Phenoxymethylpenicillin and its salts	$0.045 per gram calculated as free acid and 10%	$0.034 per gram calculated as free acid and 7.5%
29.44.900	- Other	$0.075/gram base and 10% of value of the goods	5%
29.45.000	OTHER ORGANIC COMPOUNDS	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
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, AND NOT FALLING WITHIN ANY OTHER ITEM:		
30.01.100	- Organo-therapeutic extracts of glands or other organs or of their secretions; normal sera	35%	21%
30.01.900	- Other	7.5%	6%
30.02.000	ANTISERA;MICROBIAL VACCINES, TOXINS, MICROBIAL CULTURES (INCLUDING FERMENTS BUT EXCLUDING YEASTS) AND SIMILAR GOODS	45%	26%
30.03	MEDICAMENTS (INCLUDING VETERINARY MEDICAMENTS):		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
30.03.100	- Goods, as follows:- (01) tablets consisting of a single therapeutic substance or consisting of a single therapeutic substance combined with non-therapeutic ingredients, being a therapeutic substance that is not reasonably available from Australian production or manufacture, as prescribed by by-law; (02) (a) of insulin or of insulin compounds; (b) of penicillins or salts of penicillins, not being - (i) benzylpenicillin or its salts; or (ii) phenoxymethyl-penicillin or its salts; (c) of streptomycin or salts of streptomycin, not being goods wholly or partly of streptomycin sulphate	$0.333/1000 tablets and 10% of the value of the goods or if lower 20%; 7.5%	9%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
30.03.200	- Goods as follows:- (a) of streptomycin sulphate; (b) mixtures of streptomycin sulphate with one or more of the following (a) benzylpenicillin (b) phenoxymethylpenicillin (c) salts of benzylpenicillin (d) salts of phenoxymethylpencillin	$0.075 per gram calculated on weight of streptomycin... etc. and 10%	30%
30.03.300	- Of benzylpenicillin or its salts, NSA	$0.025 per mega unit of benzyl-penicillin and 10%	$0.019 per mega unit of benzyl penicillin and 7.5%
30.03.400	- Of phenoxymethylpenicillin or its salts, NSA	$0.045 per gram calculated as free acid and 10%	$0.034 per gram calculated as free acid and 7.5%
30.03.500	- Pure water	Free	Free
30.03.900	- Other	32.5% and ethyl alcohol content component per L.	20%
30.04	WADDINGS, GAUZE, BANDAGES AND SIMILAR GOODS, INCLUDING DRESSINGS, ADHESIVE PLASTERS, POULTICES AND THE LIKE, BEING GOODS IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN RETAIL PACKS FOR MEDICAL OR SURGICAL PURPOSES, BUT NOT INCLUDING GOODS SPECIFIED IN A PARAGRAPH OF CN 3:		
30.04.100	- Waddings, cotton wool, absorbent cotton and the like; crepe bandages	30%	18%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
30.04.200	- Other, including gauze, bandages other than crepe bandages, and similar goods, including dressings, adhesive plasters, poultices and the like	7.5%	6%
30.05.000	OTHER PHARMACEUTICAL GOODS	From 7.5% to 22.5%	15%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
31.01.000	GUANO AND OTHER NATURAL ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER, BUT NOT CHEMICALLY TREATED, NOT BEING GOODS PUT UP IN A FORM OR PACK DESCRIBED IN 31.05	Free	Free
31.02	MINERAL OR CHEMICAL FERTILIZERS, NITROGENOUS:		
31.02.100	- Ammonium sulphate	7.5%	6%
31.02.900	- Other	From Free to 7.5%	5%
31.03	MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC:		
31.03.100	- Superphosphates	22.5%	15%
31.03.900	- Other	Free	Free
31.04.000	MINERAL OR CHEMICAL FERTILISERS, POTASSIC	Free	Free
31.05	OTHER FERTILISERS; GOODS PUT UP IN THE FORM OF TABLETS OR LOZENGES OR IN A SIMILAR PREPARED FORM OR IN PACKS OF A GROSS WEIGHT NOT EXCEEDING 10 KG BEING GOODS THAT, IF THEY WERE NOT SO PUT UP, WOULD FALL WITHIN ANOTHER ITEM IN THIS CHAPTER:		
31.05.1	- Goods put up in the form of tablets or lozenges or in a similar prepared form or in packs of a gross weight not exceeding 10 kg:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
31.05.110	- - Superphosphates	22.5%	15%
31.05.190	- - Other	Free	Free
31.05.9	- Other:		
31.05.910	- - Monoammonium orthophosphates and diammonium orthophosphates, and mixtures thereof	40%	23%
31.05.990	- - Other	Free	Free

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
32.01.000	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND TANNIC ACIDS, INCLUDING WATER-EXTRACTED GALL-NUT TANNIN, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	From Free to 7.5%	5%
32.03.000	SYNTHETIC ORGANIC TANNING SUBSTANCES AND INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING MATERIALS; ENZYMATIC, PANCREATIC OR BACTERIAL PREPARATIONS FOR PRE-TANNING	7.5%	5%
32.04.000	COLOURING MATTER OF VEGETABLE ORIGIN (INCLUDING DYE-WOOD EXTRACT AND OTHER VEGETABLE DYEING EXTRACTS, BUT EXCLUDING INDIGO) OR OF ANIMAL ORIGIN	Free	Free
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:		
32.05.100	- Synthetic organic pigment dyestuffs and preparations based thereon	45%	26%
32.05.900	- Other	7.5%	5%
32.06	COLOUR LAKES:		
32.06.100	- Prepared from synthetic organic dyestuffs, preparations based on lakes prepared from synthetic organic dyestuffs	45%	26%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
32.06.900	- Other	7.5%	5%
32.07	OTHER COLOURING MATTER; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES:		
32.07.100	- Lead chromes, chrome greens, molybdate chromes, zinc chromes and zinc greens	37.5%	22%
32.07.200	- White pigments containing, when in a dry anhydrous state, not less than 25% by weight of TiO_2; cadmium pigments	25%	16%
32.07.300	- Iron oxides	7.5%	6%
32.07.400	- Pigment intermixtures and preparations thereof; pigments diluted with an extender, and preparations thereof; preparations of pigments	As per parent item	As per parent item
32.07.900	- Other	From Free to 7.5%	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:		
32.08.100	- Glass frit and other glass, in the form of powder, granules or flakes	27.5%	17.5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
32.08.200	- Vitreous enamels, that is to say enamels of a kind used solely or principally for enamelling metal	12.5%	9%
32.08.900	- Other	7.5%	6%
32.09	VARNISHES AND LACQUERS; DISTEMPERS; PREPARED WATER PIGMENTS OF THE KIND USED FOR FINISHING LEATHER PAINTS AND ENAMELS; PIGMENTS IN LINSEED OIL, WHITE SPIRIT, SPIRITS OF TURPENTINE, VARNISH OR OTHER PAINT OR ENAMEL MEDIA; STAMPING FOILS; DYES OR OTHER COLOURING MATTER IN FORMS OR PACKS OF A KIND SOLD BY RETAIL; SOLUTIONS AS DEFINED BY NOTE 4 OF THIS CHAPTER:		
32.09.100	- Stamping foils; dyes or other colouring matter in forms or packs of a kind sold by retail	7.5%	5%
32.09.2	- Pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; white lead in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media:		
32.09.210	- - White pigments containing, when in a dry anhydrous state, not less than 25% by weight of TiO_2; chromic oxide, cadmium pigments; white lead	25%	16%
32.09.220	- - Metal powders or flakes	30%	18%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
32.09.290	- - Other	45%	26%
32.09.900	- Other	32½% or if higher $0.066/Litre + 10%	25%
32.10.000	ARTISTS' STUDENTS' AND SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, COLOURS KNOWN AS AMUSEMENT COLOURS, AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR OTHER SIMILAR PACKS, INCLUDING SUCH COLOURS IN SETS OR OUTFITS, WITH OR WITHOUT BRUSHES, PALETTES OR OTHER ACCESSORIES	From 12.5% to 40%	23%
32.11.000	PREPARED DRIERS	25%	16%
32.12	GLAZIERS' PUTTY; GRAFTING PUTTY; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS; STOPPING, SEALING AND SIMILAR MASTICS, INCLUDING RESIN MASTICS AND CEMENTS:		
32.12.100	- Of polyester	42.5% + 5%	27%
32.12.900	- Other	42.5% + 5%	27%
32.13	WRITING INK, PRINTING INK AND OTHER INKS:		
32.13.100	- Writing ink and drawing ink	37.5% + 5%	24%
32.13.900	- Other	45% or if higher $0.183/kg + 10%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
33.01	ESSENTIAL OILS (TERPENELESS OR NOT), CONCRETES AND ABSOLUTES; RESINOIDS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, OR IN WAXES OR THE LIKE, OBTAINED BY COLD ABSORPTION OR BY MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS:		
33.01.1	- Citrus essential oils, concretes and absolutes other than bergamot, bitter orange and neroli:		
33.01.110	- - Lemon or orange essential oils, concretes and absolutes	20%	13%
33.01.190	- - Other	20%	13%
33.01.200	- Hops, garlic, onion or eucalyptus essential oils, concretes and absolutes	7.5%	6%
33.01.900	- Other	From Free to 7.5% to 12.5%	9%
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 THOSE SUBSTANCES, OR A KIND USED AS RAW MATERIALS IN THE PERFUMERY, FOOD OR DRINK INDUSTRY OR IN ANY OTHER INDUSTRY:		
33.04.100	- Containing more than 1.15% by volume of ethyl alcohol	47.5%	27%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
33.04.200	- Naturally occurring terpene alcohols, not otherwise mixed with each other or with other substances	As per parent item	As per parent item
33.04.9	- Other:		
33.04.910	- - Of a kind used in the food or drink industry	45% or if higher 10% and $0.937/Kg	34% OIH 7.5% and $0.703/Kg
33.04.920	- - For manufacturing purposes, as prescribed by by-law, being goods, other than methyl salicylate, that but for this paragraph, fall within 33.04.99	12.5%	9%
33.04.990	- - Other	42.5% OIH 10% and $16.75/Kg	32% OIH 7.5% and $12.65/Kg
33.06	PERFUMERY, COSMETICS AND TOILET PREPARATIONS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS, INCLUDING SUCH OF THOSE GOODS AS ARE SUITABLE FOR MEDICINAL USE:		
33.06.100	- Joss sticks	Free	Free
33.06.200	- Aqueous distillates and aqueous solutions of essential oils, including such of those goods as are suitable for medicinal use	45%	26%
33.06.900	- Other	From 12.5% to 45%	26%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
34.01.000	SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP IN THE FORM OF BARS, CAKES OR MOULDED PIECES OF SHAPES, WHETHER OR NOT COMBINED WITH SOAP	22.5% OTH $0.11/Kg	15%
34.02	ORGANIC SURFACE-ACTIVE AGENTS; SURFACE-ACTIVE PREPARATIONS AND WASHING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP:		
34.02.100	- Goods, as follows:- (a) in liquid form in packs not exceeding 10 litres; (b) in other forms in packs not exceeding 7 kg	From 25% to 40%	23%
34.02.200	- Goods being or based on ethylene oxide derivatives, not being goods falling within 34.02.1	40%	23%
34.02.900	- Other	25%	16%
34.03	LUBRICATING PREPARATIONS, AND PREPARATIONS OF A KIND USED FOR OIL OR GREASE TREATMENT OF TEXTILES, LEATHER OR OTHER MATERIALS, OTHER THAN PREPARATIONS CONTAINING 70% OR MORE BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS:		
34.03.100	- Grease	17½% + 10% pr.	17.5%
34.03.200	- Goods, in packs not exceeding 4.6 litres, NSA	$0.095/Litre + 10% pr.	11%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
34.03.900	- Other	$0.016/Litre + 10% pr.	$0.012/Litre except for preparations based on petroleum bituminous or synthetic oils which add 7% pr.
34.04	ARTIFICIAL WAXES (INCLUDING WATER-SOLUBLE WAXES); PREPARED WAXES, NOT EMULSIFIED OR CONTAINING SOLVENTS:		
34.04.1	- Artificial waxes; prepared artificial waxes:		
34.04.110	- - Being or based on polythylene glycols	40%	23%
34.04.120	- - Being or based on ethylene oxide derivatives, NSA; being or based on glycerol esters	25%	16%
34.04.130	- - Ethylene bis-stearamide	7.5%	6%
34.04.190	- - Other	7.5%	5%
34.04.900	- Other	$0.020/Kg + 10% pr.	10%
34.05	POLISHES AND CREAMS FOR FOOTWEAR, FURNITURE OR FLOORS, METAL POLISHES, SCOURING POWDERS AND SIMILAR PREPARATIONS, OTHER THAN PREPARED WAXES FALLING WITHIN 34.04		
34.05.100	- Polishes and creams for footwear, furniture, or floors; metal polishes of a kind commonly used for domestic purposes	47.5% + 10% pr.	32%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
34.05.900	- Other	From 7.5% to 22.5%	15%
34.06.000	CANDLES, TAPERS, NIGHTLIGHTS AND THE LIKE	$0.165/Kg	$0.116/Kg
34.07.000	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	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
35.01	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES:		
35.01.100	- Casein; ammonium caseinate; sodium caseinate; casein glues	42.5%	24%
35.01.900	- Other	7.5%	6%
35.02.000	ALBUMINS, ALBUMINATES AND OTHER ALBUMIN DERIVATIVES	7.5%	5%
35.03	GELATIN (INCLUDING GELATIN IN RECTANGULAR PLANAR FORMS, WHETHER OR NOT COLOURED OR SURFACE-WORKED) AND GELATIN DERIVATIVES; GLUES DERIVED FROM BONES, HIDES, NERVES, TENDONS OR FROM SIMILAR GOODS, AND FISH GLUES; ISINGLASS:		
35.03.100	- Gelatin	35% OIH $0.33/Kg	24%
35.03.200	- Gelatin derivatives; isinglass	Free	Free
35.03.300	- Dry glues	35% OIH $0.13/Kg	22%
35.03.400	- Glues, NSA	35%	21%
35.04	PEPTONES AND OTHER PROTEIN SUBSTANCES (NOT BEING ENZYMES FALLING WITHIN ITEM 35.07) AND THEIR DERIVATIVES; HIDE POWDER, WHETHER OR NOT CHROMED:		
35.04.100	- Protein isolates	7.5%	6%
35.04.900	- Other	7.5%	5%
35.05	DEXTRINS AND DEXTRIN GLUES; SOLUBLE OR ROASTED STARCHES; STARCH GLUES:		
35.05.100	- Dextrins and dextrin glues	22.5%	15%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
35.05.200	- Starch glues	42.5% + 5% pr.	(27%)
35.05.900	- Other	$0.055/Kg + 10% pr.	16%
35.06	PREPARED GLUES NOT FALLING WITHIN ANY OTHER ITEM; GOODS SUITABLE FOR USE AS GLUES, PUT UP FOR SALE BY RETAIL AS GLUES IN PACKAGES NOT EXCEEDING A NET WEIGHT OF 1 KG:		
35.06.1	- Glues derived from bones, hides, nerves, tendons or from similar goods, and fish glues:		
35.06.110	-- Dry	35% OIH $0.13/Kg	21% OIH $0.08/Kg
35.06.190	-- Other	35%	21%
35.06.200	- Of artificial plastic materials and resins or of cellulosic derivatives of a kind falling within an item in Chapter 39, not being goods put up for retail sale in packs not exceeding a net weight of 1 kg	30%	18%
35.06.900	- Other	42.5%	24%
35.07.000	ENZYMES; PREPARED ENZYMES NOT FALLING WITHIN ANY OTHER ITEM	Free	Free

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
36.01.000	PROPELLENT POWDERS	7.5%	5%
36.02.000	PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS	5%	4%
36.04	SAFETY FUSES; DETONATING FUSES; PERCUSSION AND DETONATING CAPS; IGNITERS; DETONATORS:		
36.04.100	- Shotshell primers	7.5%	6%
36.04.200	- Safety fuses; detonating fuses	$0.002/metre (AV = 14%)	10%
36.04.900	- Other	7.5%	5%
36.05.000	PYROTECHNIC ARTICLES (INCLUDING FIREWORKS, RAILWAY FOG SIGNALS, AMORCES, RAIN ROCKETS)	32.5%	20%
36.08	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS:		
36.08.100	- Ferro-cerium and other pyrophoric alloys in all forms	35%	21%
36.08.900	- Other	22.5%	15%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
37.01.000	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR CLOTH	17.5%	12%
37.02	FILM IN ROLLS, SENSITISED, UNEXPOSED, PERFORATED OR NOT:		
37.02.100	- Cinematograph film as prescribed by by-law	Free	Free
37.02.200	- Not perforated, in bulk rolls	7.5%	6%
37.02.300	- Not perforated, NSA; perforated, 35 mm in width and not exceeding 1.68 metres in length	17.5%	12%
37.02.400	- Perforated, not greater than 16 mm in width	17.5%	12%
37.02.900	- Other	17.5%	12%
37.03	SENSITISED PAPER, PAPERBOARD AND CLOTH, UNEXPOSED OR EXPOSED BUT NOT DEVELOPED:		
37.03.100	- In bulk rolls, other than paper of a kind used in the production of heliographic prints, blue prints and like prints	7.5%	6%
37.03.900	- Other	17.5%	12%
37.04.000	SENSITISED PLATES AND FILM, EXPOSED BUT NOT DEVELOPED, NEGATIVE OR POSITIVE	From Free to 17.5%	12%
37.05	PLATES, UNPERFORATED FILM AND PERFORATED FILM (OTHER THAN CINEMATOGRAPH FILM), EXPOSED AND DEVELOPED, NEGATIVE OR POSITIVE:		
37.05.100	- As prescribed by by-law	37.5% + 10%	27%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
37.05.200	– Lantern slides and film strip transparencies; stereoscopic views	37.5% + 10%	27%
37.05.300	– Process engravers' screens	7.5%	5%
37.05.900	– Other	Free to 47.5%	27%
37.07.000	CINEMATOGRAPH FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK, NEGATIVE OR POSITIVE	From Free to $0.246/Metre (Ad.Val = 69%)	45%
37.08	CHEMICAL PRODUCTS AND FLASHLIGHT MATERIALS, OF A KIND AND IN A FORM SUITABLE FOR USE IN PHOTOGRAPHY:		
37.08.100	– Sodium thiosulphate; fixing salts having a basis of sodium thiosulphate; goods put up for retail sale	22.5%	15%
37.08.900	– Other	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
38.01	ARTIFICIAL GRAPHITE: COLLOIDAL GRAPHITE, OTHER THAN SUSPENSIONS IN OIL:		
38.01.100	- Artificial graphite of a kind used solely or principally for non-electrical purposes or in powder, flake or similar form; colloidal graphite	From Free to 12.5%	9%
38.01.900	- Other	27.5%	17%
38.03.000	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK	Free	Free
38.05	TALL OIL:		
38.05.100	- Crude	Free	Free
38.05.900	- Other	40%	23%
38.06.000	CONCENTRATED SULPHITE LYE	Free	Free
38.07.000	SPIRITS OF TURPENTINE AND OTHER TERPENIC SOLVENTS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE; PINE OIL, OTHER THAN OIL NOT RICH IN TERPINEOL	Free	Free
38.08	ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF OTHER THAN ESTER GUMS FALLING WITHIN 39.05; ROSIN SPIRIT AND ROSIN OILS:		
38.08.100	- Rosin and resin acids and their salts, maleic modified	40%	23%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
38.08.200	- Salts of rosin and resin acids, not being goods falling within 38.08.1	25%	16%
38.08.900	- Other	From Free to $0.06/Litre + 10%	14%
38.09.000	WOOD TAR; WOOD TAR OILS (OTHER THAN COMPOSITE SOLVENTS AND THINNERS FALLING WITHIN 38.18); WOOD CREOSOTE; WOOD NAPHTHA; ACETONE OIL; 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	Free
38.11	DISINFECTANTS, INSECTICIDES, FUNGICIDES, RAT POISONS, HERBICIDES, ANTI-SPROUTING PRODUCTS, PLANT-GROWTH REGULATORS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKS FOR SALE BY RETAIL OR AS PREPARATIONS OR AS ARTICLES (INCLUDING SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLYPAPERS):		
38.11.100	- Goods, as follows:- (a) mosquito spirals and coils; (b) fly papers; (c) wholly of, or with a basis of, one or more of the following:- (i) calcium cyanide; (ii) hydrogen cyanide; (iii) nicotine and its salts; (iv) rotenone; or (v) sulphur	Free	Free

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
38.11.200	- Goods, not being mosquito spirals and coils or fly-papers, wholly of or with a basis of one or more of the following: (a) arsenates; (b) arsenites; (c) chloromethylphenoxyacetic acid, its salts or esters; (d) copper oxychloride; (e) cupric sulphate; (f) dodecylguanidine acetate; (g) manganese alkylenebisdithiocarbamates; (h) sodium alkylenebisdithiocarbamates; (i) sodium dialkyldithiocarbamates; (j) tetramethylthiuram disulphide; (k) zinc alkylenebisdithiocarbamates; or (l) zinc dialkyldithiocarbamates	25%	10%
38.11.300	- Goods, not being mosquito spirals and coils or fly-papers, wholly of or with a basis of - (a) chlorobenzenes; (b) 2,4-dichlorophenoxyacetic (c) 2,4,5 - trichlorophenoxyacetic acid, its salts or esters; (d) dichlorodiphenyldichloroethane, pentachlorophenol, sodium pentachlorophenoxide, combined or separate; or (e) tetrachloronitroanisole, trichloronitroanisole, trichloronitromethoxybenzene, combined or separate	a) Goods with basis of o-dichloro-benzene etc 40% + 90% of SVD b) Remainder 40%	30% and for goods with a basis of o-dichlorbenzene p-dichlorbenzene 2,4-dichlorophenoxy-acetic acid or its salts or esters, SVD
38.11.400	- Goods, as follows: (a) disinfectants; (b) herbicides; (c) stock washes;	40%	23%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
	(d) insecticides; (e) nematicides; or (f) acaricides, not being mosquito spirals and coils or fly-paper not being of camphor and not being wholly of or with a basis of hexachlorocyclohexane or dichlorodiphenyltrichloroethane		
38.11.500	- Plant-growth regulators, NSA		
38.11.900	- Other	7.5%	6%
38.12	PREPARED GLAZINGS, PREPARED DRESSINGS, AND PREPARED MORDANTS, OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES:		
38.12.100	- Goods of a kind used solely or principally for dressing leather	47.5% + 10%	32%
38.12.200	- Goods having a basis of wax, NSA	$0.026/Kg + 10%	10%
38.12.300	- Opacifying preparations of a kind used solely or principally for delustring man-made fibres		
38.12.9	- Other:		
38.12.910	-- Of condensation products of urea and aldehydes or of melamine and aldehydes	40%	23%
38.12.920	-- Goods, as follows, of: (a) casein; (b) aluminium ammonium sulphate; (c) aluminium potassium sulphate; (d) aluminium sodium sulphate; (e) aluminium sulphate; (f) zinc chloride;	55%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
	(g) ammonium dihydrogen orthophosphate; or (h) diammonium hydrogen orthophosphate		
38.12.990	-- Other	From Free to 7.5%	5%
38.13.000	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	27.5% + 10%	22%
38.14	ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND SIMILAR PREPARED ADDITIVES FOR MINERAL OILS:		
38.14.100	- Viscosity index improvers and pour point depressants	7.5%	11%
38.14.200	- Anti-knock preparations based on tetraethyl - lead or tetramethyl-lead	25%	7.5%
38.14.900	- Other	75%	5%
38.15	PREPARED RUBBER ACCELERATORS:		
38.15.100	- With a basis of one or more of the following: (a) dibenzothiazolyl disulphide; (b) mercaptobenzothiazole; (c) zinc mercaptobenzothiazole; (d) N-cyclohexylbenzothiazole sulphenamide; (e) N-octylbenzothiazole sulphenamide; (f) N-oxydiethylenebenzothiazole sulphenamide	40%	23%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
38.15.200	- With a basis of one or more of the following: (a) zinc dialkyldithiocarbamates; (b) tetramethylthiuram disulphide; (c) tetramethylthiuram monosulphide; (d) di-o-tolylguanidine; (e) diphenylguanidine; (f) condensates, being reaction products of ethyl chloride with formaldehyde and ammonia	25%	16%
38.15.900	- Other	7.5%	5%
38.16.000	PREPARED CULTURE MEDIA FOR DEVELOPMENT OF MICRO-ORGANISMS	35% + 10%	26%
38.17	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES:		
38.17.1	- Preparations in bulk, that is to say, not put up as charges or in measured quantities for use as a charge or part of a charge:		
38.17.110	-- Preparations for the production of foam; preparations with a basis of sodium hydrogen carbonate	35%	21%
38.17.190	-- Other	7.5%	5%
38.17.900	- Other	50% + 10%	33%
38.18.000	COMPOSITE SOLVENTS AND THINNERS FOR VARNISHES AND SIMILAR PRODUCTS	$0.06/litre + 10%	27%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
38.19	CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), BEING GOODS NOT FALLING WITHIN ANY OTHER ITEM; RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, BEING GOODS NOT FALLING WITHIN ANY OTHER ITEM:		
38.19.1	- Goods, as follows:- (a) oils; (b) fusel oil; (c) alkyl sulphonic esters of phenol, of cresol or of phenol and cresol for use in vinyl asbestos floor coverings; (d) polyethoxylated ethanolamines; (e) ethylene glycol monomethyl ether esters of by-product acids derived from the manufacture of nylon; (f) triethylene glycol monomethyl ether esters of by-product acids derived from the manufacture of nylon:		
38.19.110	--- Oils; fusel oil	$0.01c/litre	5%
38.19.190	-- Other	40%	23%
38.19.2	- Goods, as follows:- (a) carbonaceous pastes for electrodes; (b) refractory cements and castables; (c) case-hardening preparations; (d) preparations for waterproofing cement; (e) piezo-electric crystals:		
38.19.210	-- Piezo-electric crystals	47.5% + 10%	31%
38.19.220	-- Carbonaceous pastes for electrodes	47.5% + 10%	31%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
38.19.290	-- Other	47.5% + 10%	31%)
38.19.3	- Goods, as follows:- (a) carbon blocks, plates, bars and similar semi-manufactures, of metallo-graphitic or other grades; (b) stencil correctors put up in packs for sale by retail; (c) lignin derivatives; (d) seger cones and other fusible ceramic firing testers; (e) organic derivatives of clay minerals; (f) ammoniacal gas liquors and spent oxide produced in coal gas purification; (g) products and preparations in which the constituent that gives the goods their essential character is aluminium; (h) products and preparations in which the constituent that gives the goods their essential character is calcium carbide;		
38.19.310	-- Carbon blocks, plates ,bars and similar semi-manufactures, of metallo-graphitic or other grades, being goods of a kind used solely or principally for electrical purposes	27.5%	17%)
38.19.320	-- Stencil correctors put up in packs for sale by retail	32.5%	20%)
38.19.330	-- Products and preparations in which the constituent that gives the goods their essential character is aluminium	Free	15%
38.19.340	-- Products and preparations in which the constituent that gives the goods their essential character is calcium carbide	22.5%	10%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
38.19.390	-- Other	Free	Free
38.19.400	- Esters in which, and mixtures and preparations with a basis of esters in which: (a) the phthalic acid content; (b) the isophthalic acid content; or (c) the phthalic and isophthalic acid content, of the acid component is not less than 50% by weight	Goods other than goods with a basis of diethylphthalate, dimethylphthalate, or diethylphthalate and dimethylphthalate - 40% + 50% of SVD Remainder 40%	a) 23% + SVD b) 23%
38.19.5	- Gum mixtures for use in the manufacture of chewing gum and chewing gum confectionery; food preservatives:		
38.19.510	-- Gum mixtures for use in the manufacture of chewing gum and chewing gum confectionery UNDER SECURITY	$0.38c/Kg and 12.5% of the value of the goods (M.V = 62%)	33%
38.19.520	-- Food preservatives	30%	18%
38.19.600	- Goods, as follows:- (a) alkylarylhydrocarbons of a kind suitable for use in the manufacture of surface-active agents; (b) alkylaryl sulphonic acids of a kind suitable for use in the manufacture of surface-active agents; (c) goods known as lead suboxide that are the product of incomplete calcination of lead and consist of lead monoxide and elemental lead; (d) epoxidised aliphatic mono-acids containing not less than 8 and not more than 22 carbon atoms and their esters; (e) salts and esters of aliphatic monoacids in which any aliphatic acid component contains not less than 8 and not more than 22 carbon atoms:	25%	16%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
	(f) salts of naphthenic acids; (g) mixed glycerol esters; (h) phenol monosulphonic acids; (i) phenol disulphonic acids; (j) condensates, being reaction products of: (i) butyraldehyde with mixed dimethylphenols; (ii) 2-(methylcyclohexyl)-4-methylphenol with formaldehyde; (iii) 4-methyl-6-t-butylphenol with formaldehyde; or (iv) diphenylamine with acetone (k) goods put up for retail sale being: (i) fire retardant preparations for timber; (ii) ink removers; (iii) ion exchangers; (iv) sulphonaphthenates; (v) naphthenic acid; (vi) plasters and preparations with a basis of plaster of a kind used solely or principally in dentistry		
38.19.700	- Goods, as follows: (a) styrenated phenol; (b) mixed polyethylene glycols; (c) mixed ethanolamines	Mixed ethandamines: 40% and 90% of SVD Remainder 40%	a) 23% + SVD b) 23%
38.19.8	- Diagnostic or laboratory reagents and test kits; other products that are not chemically defined and that are not mixtures:		
38.19.810	-- Diagnostic or laboratory reagents and test kits; other products that are not chemically defined and that are not mixtures, when put up for retail sale	22.5%	15%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
38.19.820	-- Products that are not chemically defined and that are not mixtures, when not put up for retail sale	7.5%	5%
38.19.9	- Other:		
38.19.910	-- Put up for retail sale, not being goods in which the constituent that gives the goods their essential character is a substance falling within 29.38, 29.39, 29.41, 29.42, 29.44.9, 30.01 or 30.02	AS PER PARENT ITEM	AS PER PARENT ITEM
38.19.990	-- Other	AS PER PARENT ITEM	AS PER PARENT ITEM

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
39.01	CONDENSATION, POLYCONDENSATION AND POLYADDITION PRODUCTS, WHETHER OR NOT MODIFIED OR POLYMERISED, AND WHETHER OR NOT LINEAR (INCLUDING PHENOPLASTS, AMINOPLASTS, ALKYDS, POLYALLYL ESTERS AND OTHER UNSATURATED POLYESTERS, SILICONES):		
39.01.1	- Bulk forms; waste and scrap:		
39.01.110	-- Adhesives	30%	18%
39.01.120	-- Goods: (a) of aminoplasts; (b) of phenoplasts; (c) of polyethylene glycols; (d) of the alkyd type; (e) of the modified resin ester type; (f) of the epoxy type; (g) being brake fluids, being, or having as a basis, a substance that is an ethylene oxide derivative; (h) being ethers or esters of polyethylene glycols; or (i) being ethers or esters of ethylene oxide-propylene oxide condensates derived primarily from ethylene oxide,		
39.01.13	-- Goods of the silicone type, not being adhesives		
39.01.131	--- Silicone grease	40%	23%
39.01.132	--- Silicone fluids	40%	23%
39.01.139	--- Other	40%	23%
39.01.140	-- Goods of the unsaturated polyester type, not being adhesives	25%	16%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
39.01.15	-- Goods, as follows:- (a) polyols, NSA; (b) addition products of polyols of a kind falling within (a) with isocyanates, other than polyurethane synthetic resins and elastomers:		
39.01.151	--- Polymers of ethylene oxide with a molecular weight greater than 20,000; ethylene oxide-propylene oxide condensates derived primarily from ethylene oxide	40%	23%
39.01.152	--- Goods, as follows:- (a) polyols being polyhydroxyether compounds containing not less than 50% by weight of propylene oxide and not being polyesters; (b) addition products of polyols of a kind falling within (a) with isocyanates	From Free to 7.5%	20%
39.01.159	--- Other	Free	Free
39.01.190	-- Other	7.5%	5%
39.01.2	- Laminated rigid sheets and strip of a kind commonly used for wall panelling; process engravers' screens:		
39.01.210	-- Laminated rigid sheets and strip of a kind commonly used for wall panelling	40%	23%
39.01.220	-- Process engravers' screens	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
39.01.4	- Goods, NSA, as follows:- (a) planar forms of silicone reinforced with or containing glass fibre or glass fibre fabric (b) profile shapes and planar forms of materials, other than silicone, reinforced with or containing glass fibre or glass fibre fabric; or (c) profile shapes and planar forms of phenoplasts:		
39.01.410	-- Of silicone	30%	18%
39.01.490	-- Other	30%	18%
39.01.500	- Planar forms, NSA, of polyester coated with an adhesive	25%	16%
39.01.600	- Profile shapes, NSA, of polyamides or of polyurethane	15%	10%
39.01.700	- Planar forms, NSA, of polyurethane	15%	10%
39.01.800	- Profile shapes and planar forms of the silicone type, NSA	Free	Free
39.01.9	- Other:		
39.01.910	-- Planar forms of polyamides; planar forms and profile shapes of acetal; carbon coated polyester film	7.5%	6%
39.01.990	-- Other	7.5%	5%
39.02	POLYMERISATION AND COPOLYMERISATION PRODUCTS (INCLUDING POLYETHYLENE, POLYTETRAHALOETHYLENES, POLYISOBUTYLENE, POLYSTYRENE, POLYVINYL CHLORIDE, POLYVINYL ACETATE, POLYVINYL CHLOROACETATE AND OTHER POLYVINYL DERIVATIVES, POLYACRYLIC AND POLYMETHACRYLIC DERIVATIVES, COUMARONE-INDENE RESINS):		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
39.02.1	- Bulk forms; waste and scrap		
39.02.110	-- Adhesives	30%	18%
39.02.120	-- Goods of polyethylene having a density at 23°C of not less than 0.941 gram per millilitre, not being adhesives	60% and 90% of SVD	36.0% + SVD
39.02.130	-- Goods, NSA, of: (a) the coumarone-indene type; (b) the cyclopentadiene copolymer type; (c) the petroleum resin type; (d) the styrene type; (e) the vinyl or vinylidene type; or (f) the ethylene type	Styrene type of vinyl chloride polymers & copolymers or of the polyethylene type 40% and 90% of SVD Remainder 40%	(a) 26% + SVD (b) 26%
39.02.140	-- Goods of the acrylic type, not being adhesives	25%	16%
39.02.160	-- Goods of the propylene type not being adhesives	Styrene type of vinyl chloride polymers & copolymers or of the polyethylene type 40% + 90% SVD Remainder 40%	26%
39.02.19	-- Other:		
39.02.191	--- Goods, as follows:- (a) goods of the polymeric carboxylic acid type and their salts; (b) methyl acrylate butadiene styrene polymers; (c) synthetic polymers containing filters	7.5%	6%
39.02.199	--- Other	From free to 7.5%	5%
39.02.2	- Floor and wall coverings; sausage casings; process engravers' screens:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
39.02.210	--- Floor and wall coverings	45%	26%
39.02.220	-- Sausage casings	Free	Free
39.02.230	-- Process engravers' screens	7.5%	5%
39.02.3	- Planar forms, NSA, being textile fabrics (other than felt or bonded fibre fabrics) coated or covered on both sides with a product or products of a composition specified in an item (but not a subitem) of this Chapter not being coatings or coverings which are capable of being seen on both sides with the naked eye otherwise than by a change of colour:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
39.02.400	- Planar forms, NSA, of the vinyl type having a value for duty not exceeding $0.661 per kg viz.: (a) corrugated; or (b) plasticised but not coated with an adhesive	$0.265/kg (AV 59%)	32%
39.02.5	- Planar forms, NSA, and profile shapes, of the vinyl type:		
39.02.510	-- Profile shapes	40%	23%
39.02.520	-- Planar forms	40%	23%
39.02.6	- Planar forms, NSA, and profile shapes, of: (a) the ethylene type; (b) the propylene type; or (c) the tetrafluoroethylene type:		
39.02.610	-- Planar forms of the ethylene type, not coated with an adhesive and having a value for duty not exceeding $0.589 per kg	$0.18/kg (AV 42%)	24%
39.02.620	-- Profile shapes; planar forms of the propylene type or the tetrafluoroethylene type	30%	18%
39.02.690	-- Other	30%	18%
39.02.7	- Planar forms, NSA, and profile shapes, of the styrene type:		
39.02.710	-- Planar forms	20%	13%
39.02.720	-- Profile shapes	20%	13%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
39.02.800	- Planar forms, NSA, and profile shapes, of the acrylic type	15%	10%
39.02.9	- Other:		
39.02.910	-- Planar forms, other than of the polyisobutylene type, being textile fabrics coated or covered	7.5%	6%
39.02.990	-- Other	Free	Free
39.03	REGENERATED CELLULOSE; CELLULOSE NITRATE, CELLULOSE ACETATE AND OTHER CELLULOSE ESTERS, CELLULOSE ETHERS AND OTHER CHEMICAL DERIVATIVES OF CELLULOSE, PLASTICISED OR NOT; VULCANISED FIBRE:		
39.03.1	- Bulk forms; waste and scrap:		
39.03.110	-- Adhesives	30%	18%
39.03.120	-- Moulding compounds of cellulose acetate or cellulose acetate butyrate, not being adhesives	25%	16%
39.03.13	-- Goods, NSA, of: (a) cellulose acetate or cellulose acetate butyrate; or (b) cellulose nitrate having a nitrogen content of not less than 12.5%, for use as, or in the manufacture of, explosives:		
39.03.131	--- Cellulose acetate flake	5%	4%
39.03.139	--- Other	5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
39.03.140	-- Goods of cellulose nitrate, not being adhesives, collodions or goods falling within 39.03.13	40%	23%
39.03.150	-- Goods of hydroxyethylcellulose, not being adhesives	40%	24%
39.03.190	-- Other	From Free to 7.5%	5%
39.03.2	- Laminated rigid sheets and strip of a kind commonly used for wall panelling; sausage casings process engravers' screens:		
39.03.210	-- Laminated rigid sheets and strip of a kind commonly used for wall panelling	40%	23%
39.03.220	-- Sausage casings	Free	Free
39.03.230	-- Process engravers' screens	7.5%	6%
39.03.3	- Planar forms, NSA, being textile fabrics (other than felt or bonded fibre fabrics) coated or covered on both sides with a product or products of a composition specified in an item (but not a sub-item) of this Chapter not being coatings or coverings which are capable of being seen on both sides with the naked eye otherwise than by a change of colour:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
39.03.400	- Profile shapes of cellulose acetate or of cellulose acetate butyrate .	15%	10%
39.03.500	- Planar forms, NSA: (a) of cellulose acetate or cellulose acetate butyrate coated with an adhesive; or (b) of non-cellular regenerated cellulose being goods that - (i) are coated with an adhesive (ii) are coated with polymers or copolymers of the ethylene type; or (iii) are printed or embossed	25%	16%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
39.03.600	- Planar forms, coated, covered or laminated, NSA	7.5%	6%
39.03.900	- Other	From Free to 7.5%	5%
39.04	HARDENED PROTEINS, INCLUDING HARDENED CASEIN AND HARDENED GELATIN:		
39.04.100	- Process engravers' screens	7.5%	6%
39.04.900	- Other	From Free to 7.5%	5%
39.05	NATURAL RESINS MODIFIED BY FUSION; ARTIFICIAL RESINS OBTAINED BY ESTERIFICATION OF NATURAL RESINS OR OF RESINIC ACIDS; CHEMICAL DERIVATIVES OF NATURAL RUBBER. INCLUDING CHLORINATED RUBBER, RUBBER HYDROCHLORIDE, OXIDISED RUBBER, CYCLISED RUBBER:		
39.05.100	- Adhesives	30%	18%
39.05.200	- Ester gums, not being adhesive	40%	23%
39.05.300	- Process engravers' screens	7.5%	6%
39.05.900	- Other	Free	Free
39.06	OTHER HIGH POLYMERS, ARTIFICIAL RESINS AND ARTIFICIAL PLASTIC MATERIALS, INCLUDING ALGINIC ACID, ITS SALTS AND ESTERS; LINOXYN:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
39.06.100	- Starches modified by etherification or esterification	$0.055/kg (AV 8%)	6%
39.06.200	- Alginic acid, its salts, esters; other high polymers derived from alginic acid	37.5%	22%
39.06 300	- Process engravers' screens	7.5%	6%
39.06.900	- Other	From Free to 7.5%	5%
39.07	GOODS MADE OF MATERIALS OF A KIND DESCRIBED IN AN ITEM INCLUDED IN 39.01 TO 39.06 (INCLUSIVE):		
39.07.1	- Goods, not being goods falling within a succeeding sub-item in this item:		
39.07 11	-- Goods, as follows:- (a) of polymers or copolymers, of the vinyl chloride type; (b) of polymers or copolymers, of the styrene type; (c) of phenoplasts or aminoplasts; (d) of epoxy resins; (e) blinds, having a value exceeding $0.60 per sq m; (f) curtains, having a value exceeding $0.30 per sq m; (g) air mattresses, having a value exceeding $0.75 each; (h) wading pools, having a value exceeding $1.25 each;		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
	(i) bags other than of ethylene polymers or copolymers or of regenerated cellulose; (j) reels, spools, cassettes, cartridges and like supports for recording media, for tape recorders or reproducers, photographic cameras or projectors and the like:		
39.07.119	- - - Other	40%	23%
39.07.12	- - Goods, as follows: (a) of polymers or copolymers, of the ethylene type; (b) of polymers or copolymers, of the propylene type:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
39.07.129	- - - Other	30%	18%
39.07.19	- - Other		
39.07.199	- - - Other	20%	13%
39.07.2	- Goods specified in 39.07.21 to 39.07.29 (inclusive)		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
39.07.210	-- Bags of polymers or copolymers of the ethylene type, having a value not exceeding $0.734 per kg	$0.22/kg (AV 48%)	27%
39.07.240	-- Curtains having a value not exceeding $0.30 per sq m	$0.12/sq.m (AV 123%)	61%
39.07.250	-- Blinds having a value not exceeding $0.60 per sq m	$0.24/sq.m (AV 94%)	48%
39.07.260	-- Air mattresses having a value not exceeding $0.75 each	$0.30 ea (AV 83%)	43%
39.07.270	-- Wading pools having a value not exceeding $1.25 each	$0.50 ea (AV 77%)	40%
39.07.280	-- Sausage casings	Free	Free

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
39.07.290	-- Floor coverings; wall coverings, being tiles none of which exceeds 2581 sq cm in area	45%	26%
39.07.3	- Goods specified in paragraph 39.07.31 or succeeding paragraphs to this sub-item:		
39.07.310	-- Goods made of planar forms of a kind that fall within 39.01.3, 39.02.3 or 39.03.3	As per Parent Item	As per Parent Item
39.07.320	-- Fans and handscreens, non-mechnanical; frames and handles for fans and handscreens and parts of such frames and handles	45%	26.0%
39.07.330	-- Corset busks and similar supports for articles of apparel or clothing accessories	52.5%	30%
39.07.4	- Goods specified in paragraphs 39.07.41 to 39.07.45 (inclusive):		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
39.07.46	- - Coats (including overcoats), jackets and the like, NSA:		
39.07.461	- - - Having a value not exceeding $1.25 each	$0.50 ea	$0.38 ea
39.07.469	- - - Other	40%	23%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
40.02	SYNTHETIC RUBBER LATEX; PRE-VULCANISED SYNTHETIC RUBBER LATEX; SYNTHETIC RUBBER; FACTICE DERIVED FROM OILS:		
40.02.100	- Factice	10%	7.5%
40.02.200	- Goods, other than factice, as prescribed by by-law	Free	Free
40.02.300	- Latex produced by polymerisation of butadiene or copolymerisation of butadiene and other materials	60% & 90% of SVD and $0.037/kg	34%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
40.02.400	- Synthetic rubber, as follows: (a) of polybutadiene; (b) of polybutadiene-styrene; or (c) of polybutadiene and polybutadiene-styrene	50% and 90% of SVD	29% & SVD
40.02.900	- Other	$0.037/kg (AV 4%)	3%
40.03	RECLAIMED RUBBER:		
40.03.100	- As prescribed by by-law		
40.03.900	- Other	$0.037/kg	$0.028/kg
40.04.000	WASTE AND PARINGS OF UNHARDENED RUBBER; SCRAP OF UNHARDENED RUBBER FIT ONLY FOR THE RECOVERY OF RUBBER; POWDER OBTAINED FROM WASTE OR SCRAP OF UNHARDENED RUBBER:	$0.037/kg	8.4%
40.05	PLATES, SHEETS AND STRIP, OF UNVULCANISED NATURAL OR SYNTHETIC RUBBER, OTHER THAN SMOKED SHEETS AND CREPE SHEETS FALLING WITHIN 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:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
40.05.100	- Rubber tyre fabric; tyre rubber; plates, sheets and strip of rubber or synthetic rubber (not being plates, sheets or strip of synthetic rubber of a kind specified in 40.05.4) laminated or covered otherwise than with rubber or synthetic rubber	40% + 5%	26%
40.05.200	- Goods, NSA, as prescribed by by-law	Free	Free
40.05.300	- Goods of or being latex produced by polymerisation of butadiene or copolymerisation of butadiene and other materials	60% + SVD and $0.037/kg	19%
40.05.400	- Goods of or being synthetic rubber, as follows (a) of polybutadiene; (b) of polybutadiene-styrene; or (c) of polybutadiene and polybutadiene styrene	50% and 90% of SVD	28 % + SVD
40.05.900	- Other	$0.037/kg	5%
40.06	UNVULCANISED NATURAL OR SYNTHETIC RUBBER (INCLUDING RUBBER LATEX) IN RODS, TUBES OR PROFILE SHAPES, SOLUTIONS OR DISPERSIONS OR OTHER FORMS OR STATES; ARTICLES OF UNVULCANISED NATURAL OR SYNTHETIC RUBBER:		
40.06.100	- Thread	55% + 10%	35%
40.06.200	- Gaskets and similar joints	52.5% + 10%	34%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
40.06.300	- Rods, tubes and other profile shapes; articles, NSA	40% + 5%	26%
40.06.400	- Solutions in organic solvents whether or not containing added fillers or other ingredients	42.5% + 5%	27%
40.06.500	- Goods, NSA, as prescribed by by-law	Free	5%
40.06.600	- Goods of latex, NSA, produced by polymerisation of butadiene or copolymerisation of butadiene and other materials	60% and 90% of SVD and $0.037/kg	33%
40.06.700	- Goods of synthetic rubber, NSA, as follows:- (a) of polybutadiene; (b) of polybutadiene-styrene; or (c) of polybutadiene and polybutadiene-styrene	50% and 90% of SVD	28 % and SVD
40.06.900	- Other	$0.037/kg	5%
40.07.000	THREAD AND CORD OF VULCANISED RUBBER, WHETHER OR NOT TEXTILE COVERED, AND TEXTILE THREAD COVERED OR IMPREGNATED WITH VULCANISED RUBBER	55% + 10%	35 %
40.08	PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF UNHARDENED VULCANISED RUBBER:		
40.08.1	- Floor and wall coverings:		
40.08.110	- - Being underlay material	35%	21 %

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
40.08.190	- - Other	45%	26.0%
40.08.900	- Other	40%	23%
40.09	PIPING AND TUBING, OF UNHARDENED VULCANISED RUBBER:		
40.09.100	- of cellular material	40%	(23%
40.09.200	- Vacuum cleaner parts	35%	21%
40.09.900	- Other	40%	23%
40.10	TRANSMISSION, CONVEYOR OR ELEVATOR BELTS OR BELTING, OF VULCANISED RUBBER:		
40.10.100	- Reinforced solely with metal	30%	22.5%
40.10.9	- Other:		
40.10.910	- - Conveyor or elevator belting, not being wholly of vulcanised rubber	35%	26%
40.10.990	- - Other	35%	26%
40.11	RUBBER TYRES, TYRE CASES, INTERCHANGEABLE TYRE TREADS, INNER TUBES AND TYRE FLAPS, FOR WHEELS OF ALL KINDS:		
40.11.1	- Rubber tyres, tyre cases, or interchangeable tyre treads:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
40.11.110	- - Goods, as follows:- (i) solid tyres; (ii) tyres of a kind used with motor-cycles or bicycles	37.5% + 10% and 20% or if higher $0.22/kg	25%
40.11.12	- - Tyres of a kind used with motor cars, utilities, trucks, trailers, omnibuses or the like, not being- (a) tyres used solely or principally with earthmoving equipment, dumpers or other "off-highway" type vehicles; or (b) tyres falling within 40.11.11:		
40.11.121	- - - Tyres for motor cars and utilities, as prescribed by by-law	20% or if higher $0.22/kg	25%
40.11.190	- - Other	20% or if higher $0.22/kg	15%
40.11.200	- Solid substitute inner tubes, suitable for use with pneumatic tyres	37.5% + 10%	27%
40.11.900	- Other	20% or if higher $0.22/kg	15% or if higher $0.102/kg
40.12	HYGIENIC AND PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF UNHARDENED VULCANISED RUBBER, WITH OR WITHOUT FITTINGS OF HARDENED RUBBER:		
40.12.100	- Infants' soothers and teats	35% + 5%	23 %

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
40.12.200	- Hot water bags	45%	26%
40.12.900	- Other	37.5% + 10%	27%
40.13	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES), FOR ALL PURPOSES, OF UNHARDENED VULCANISED RUBBER:		
40.13.100	- Aprons of a kind used solely or principally for X-ray protection	30%	18%
40.12.200	- Infants' pilches; diving dress	7.5%	6%
40.13.900	- Other	57.5%	31%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
40.14	OTHER GOODS MADE OF UNHARDENED VULCANISED RUBBER:		
40.14.100	- Floor and wall coverings	45%	26%
40.14.200	- Gaskets and similar joints	52.5% + 10%	34%
40.14.300	- Platen shells for typewriters; waver rollers for duplicators	7.5%	5.0%
40.14.900	- Other	40% + 5%	26%
40.15	HARDENED RUBBER (EBONITE AND VULCANITE), IN BULK, PLATES, SHEETS, STRIP, RODS, PROFILE SHAPES OR TUBES: SCRAP, WASTE AND POWDER, OF HARDENED RUBBER:		
40.15.100	- Rods, tubes and profile shapes	40% + 5%	26%
40.15.900	- Other	Free + 10%	7%
40.16.000	GOODS MADE OF HARDENED RUBBER (EBONITE AND VULCANITE)	40% + 5%	26%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
42.01.000	SADDLERY AND HARNESS, INCLUDING COLLARS, TRACES, KNEE PADS AND BOOTS, OF ANY MATERIAL, FOR ANY KIND OF ANIMAL	From 25% to 40%	23%
42.02	TRAVEL GOODS, SHOPPING BAGS, HANDBAGS, SATCHELS, BRIEFCASES, WALLETS, PURSES, TOILET-CASES, TOOL-CASES, TOBACCO-POUCHES, SHEATHS, CASES, BOXES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER OF VULCANISED FIBRE, OF ARTIFICIAL PLASTIC SHEETING, OF PAPERBOARD OR OF TEXTILE FABRIC:		
42.02.100	- Goods, as follows:- (a) card cases; (b) gun, revolver and pistol cases and covers; (c) pen and pencil cases for school use; (d) smoking requisites; (e) snuff boxes; (f) spectacle cases	From 30% to 35%	21%
42.02.900	- Other	45%	26.0%
42.03	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER:		
42.03.100	- Gloves, mittens or mitts of the work type or as worn by golfers	30%	18%
42.03.200	- Gloves, mittens or mitts, NSA	7.5%	6%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
42.03.400	- Wrist straps	40.0%	23%
42.03.500	- Belts	52.5% + 5%	31%
42.03.900	- Other	52.5% + 5%	31%
42.04.000	GOODS MADE OF LEATHER OR OF COMPOSITION LEATHER OF A KIND USED IN MACHINERY OR MECHANICAL APPLIANCES OR FOR OTHER INDUSTRIAL PURPOSES	From 35% to 52.5% + 10%	34%
42.05.000	OTHER GOODS MADE OF LEATHER OR OF COMPOSITION LEATHER	40%	23%
42.06.000	GOODS MADE FROM GUT (OTHER THAN SILK-WORM GUT), FROM GOLDBEATER'S SKIN, FROM BLADDERS OR FROM TENDONS	Free	Free

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
43.02	FURSKINS, TANNED OR DRESSED, INCLUDING FURSKINS ASSEMBLED IN PLATES, CROSSES AND SIMILAR FORMS; PIECES OR CUTTINGS, OF FURSKINS, TANNED OR DRESSED, (INCLUDING HEADS, PAWS, TAILS AND THE LIKE THAT HAVE NOT BEEN FABRICATED):		
43.02.100	- Furskins assembled in plates, crosses and similar forms	65% + 10%	40%
43.02.900	- Other	27.5% + 10%	22%
43.03.000	GOODS MADE OF FURSKIN	65% + 10%	39%
43.04	ARTIFICIAL FUR AND GOODS MADE THEREOF:		
43.04.100	- Apparel or attire or other goods partly or wholly made up	65% + 10%	37%
43.04.900	- Other	15%	12%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
44.16.000	CELLULAR WOOD PANELS, WHETHER OR NOT FACED WITH BASE METAL	Offer still being considered	
44.17.000	IMPROVED WOOD, IN SHEETS, BLOCKS OR THE LIKE	Offer still being considered	
44.18.000	RECONSTITUTED WOOD, BEING WOOD SHAVINGS, WOOD CHIPS, SAWDUST, WOOD FLOUR OR OTHER LIGNECUS WASTE AGGLOMERATED WITH NATURAL OR ARTIFICIAL RESINS OR OTHER ORGANIC BINDING SUBSTANCES, IN SHEETS, BLOCKS OR THE LIKE	"	"
44.19.000	WOODEN BEADINGS AND MOULDINGS INCLUDING MOULDED SKIRTING AND OTHER MOULDED BOARDS	"	"
44.20.000	WOODEN PICTURE FRAMES, PHOTOGRAPH FRAMES, MIRROR FRAMES AND THE LIKE.	"	"
44.21	COMPLETE WOODEN PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS:		
44.21.100	OF FIBRE BUILDING BOARD	"	"
44.21.900	- OTHER	Offer still being considered	

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
44.22	CASKS, BARRELS, VATS, TUBS, BUCKETS AND OTHER COOPERS' PRODUCTS AND PARTS THEREFORE OF WOOD, INCLUDING STAVES:	Offer still being considered	
44.22.1	- RIVEN STAVES, NOT PREPARED, OR SAWN ON ONE PRINCIPAL SURFACE BUT NOT FURTHER PREPARED; SAWN STAVES, OF WHICH AT LEAST ONE PRINCIPAL SURFACE HAS BEEN CYLINDRICALLY SAWN, NOT FURTHER PREPARED:	Offer still being considered	
44.22.110	- UNDRESSED, AS PRESCRIBED BY BY-LAW	Offer still being considered	
44.22.190	- OTHER	Offer still being considered	
44.22.900	- OTHER	Offer still being considered	

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
44.23	BUILDERS' CARPENTRY AND JOINERY (INCLUDING PREFABRICATED AND SECTIONAL BUILDINGS AND ASSEMBLED PARQUET FLOORING PANELS):		
44.23.100	- Of fibre building board	Offer still being	considered
44.23.200	- Assembled parquet flooring panels	" " "	"
44.23.900	- Other	" " "	"
44.24	HOUSEHOLD UTENSILS OF WOOD:		
44.24.100	- Clothes pegs	" " "	"
44.24.200	- Rolling pins	" " "	"
44.24.900	- Other	" " "	"
44.25	WOODEN TOOLS, TOOL BODIES, TOOL HANDLES, BROOM AND BRUSH BODIES AND HANDLES: BOOT AND SHOE LASTS AND TREES, OF WOOD:		
44.25.100	- Broom, brush and tool handles	" " "	"
44.25.900	- Other	" " "	"
44.26.000	SPOOLS, COPS, BOBBINS, SEWING THREAD REELS AND THE LIKE, OF TURNED WOOD	" " "	"

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
44.27	STANDARD LAMPS, TABLE LAMPS AND OTHER LIGHTING FITTINGS, OF WOOD: ARTICLES OF FURNITURE, OF WOOD, NOT FALLING WITHIN CH 94; CASKETS, CIGARETTE BOXES, TRAYS, FRUIT BOWLS, ORNAMENTS AND OTHER FANCY ARTICLES OF WOOD; CASES FOR CUTLERY, FOR DRAWING INSTRUMENTS OR FOR VIOLINS, AND SIMILAR RECEPTACLES OF WOOD; ARTICLES OF WOOD FOR PERSONAL USE OR ADORNMENT, OF A KIND NORMALLY CARRIED IN THE POCKET, IN THE HANDBAG OR ON THE PERSON: PARTS OF THE FOREGOING ARTICLES, OF WOOD:		
44.27.100	- Fans and handscreens, non-mechanical; frames and handles for fans and handscreens and parts of such frames and handles	Offer still being considered	
44.27.200	- Of fibre building board	" " "	"
44.27.300	- Goods, NSA, as follows:- (a) standard lamps, table lamps and other lighting fittings; (b) statuary and other ornamental figures; (c) smoking requisites; (d) bags, boxes, cases, caskets, wallets and similar containers, other than - (i) cases and similar receptacles for violins and other musical instruments; and (ii) pen or pencil cases	" " "	"
44.27.900	- Other	" " "	"
44.28	OTHER GOODS MADE OF WOOD:		
44.28.100	- Of fibre building board	" " "	"

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
44.28.200	- Spring rollers for blinds	Offer still being	considered
44.28.300	- Wood paving blocks	" " "	"
44.28.400	- Match splints; wooden pegs or pins for footwear	" " "	"
44.28.900	- Other	" " "	"

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
45.02.000	NATURAL CORK IN BLOCKS, PLATES, SHEETS OR STRIP (INCLUDING CUBES OR SQUARE SLABS, CUT TO SIZE FOR CORKS OR STOPPERS)	35%	21%
45.03	GOODS MADE OF NATURAL CORK:		
45.03.100	- Floats for fishing nets; bungs; linings or shells for bottle necks; stoppers wholly of cork	Free	Free
45.03.200	- Gaskets and similar joints	52.5% + 10%	34.0%
45.03.900	- Other	35%	21%
45.04	AGGLOMERATED CORK (BEING CORK AGGLOMERATED WITH OR WITHOUT A BINDING SUBSTANCE) AND GOODS MADE OF AGGLOMERATED CORK:		
45.04.100	- Floats for fishing nets; bungs; linings or shells for bottle necks; stoppers wholly of cork	Free	Free
45.04.200	- Gaskets and similar joints; cork in sheets, strips, discs or other planar forms, of a kind suitable for cutting into packings	52.5% + 10%	34.0%
45.04.300	- Floor or wall coverings	35%	21%
45.04.900	- Other	35%	21%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
46.02	PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, FOR ALL USES, WHETHER OR NOT ASSEMBLED INTO STRIPS: PLAITING MATERIALS BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, INCLUDING MATTING, MATS AND SCREENS: STRAW ENVELOPES FOR BOTTLES:		
46.02.100	- Floor mats and matting; plaits and similar products	From Free to 12.5%	9%
46.02.200	- Goods of wicker, bamboo or cane, NSA	45% + 10%	30%
46.02.900	- Other	22.5% + 10%	20%
46.03	BASKETWORK, WICKERWORK AND OTHER ARTICLES OF PLAITING MATERIALS, MADE DIRECTLY TO SHAPE; ARTICLES MADE UP FROM GOODS FALLING WITHIN 46.02; ARTICLES OF LOOFAH:		
46.03.100	- Floor mats	12.5%	9%
46.03.200	- Furnishing drapery and napery; baskets, panniers, hampers and the like	33.5%	20%
46.03.300	- Goods of rattan cane, NSA	35%	21%
46.03.900	- Other	45%	26.0%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
47.01	PULP DERIVED BY MECHANICAL OR CHEMICAL MEANS FROM ANY FIBROUS VEGETABLE MATERIAL:		
47.01.100	- Softwood pulp, as prescribed by by-law; pulp, other than softwood pulp, for use in the manufacture of paper or as furnish in the manufacture of other goods, UNDER SECURITY (01) Softwood pulp, as prescribed by by-law (02) Pulp, other than softwood pulp, for use in the manufacture of paper or as furnish in the manufacture of other goods, UNDER SECURITY	Free	Free
47.01.200	- Softwood pulp for use in the manufacture of paper or as furnish in the manufacture of other goods, UNDER SECURITY	20%	13%
47.01.900	- Other	47.5%	27%
47.02.000	WASTE PAPER AND PAPERBOARD; SCRAP ARTICLES OF PAPER OR OF PAPERBOARD, FIT ONLY FOR USE IN PAPERMAKING.	Free	Free

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
48.01	PAPER AND PAPERBOARD (INCLUDING CELLULOSE WADDING) IN ROLLS OR SHEETS:		
48.01.100	- As prescribed by by-law	$7.87	5%
48.01.2	- Carpet felt paper, roofing felt and other felt paper; dyeline base paper and paperboard; ferro prussiate paper and paperboard:		
48.01.210	- - Carpet felt paper, roofing felt and other felt paper	40%	30% less $2.96/ tonne
48.01.220	- - Dyeline base paper and paperboard	37.5%	22%
48.01.230	- - Ferro prussiate paper and paperboard	37.5%	22%
48.01.3	- Paper and paperboard for use as a filter:		
48.01.310	- - Containing asbestos	27.5%	17%
48.01.390	- - Other	7.5%	6%
48.01.400	- Newsprint; hand-made paper and paperboard	From $7.87/tonne to $8.86/tonne	5%
48.01.500	- Cigarette tissue or cigarette plug wrap	$7.87 to $55/tonne	15%
48.01.9	- Other:		
48.01.910	- - Having a substance not exceeding 22 gsm	$55/tonne	10%
48.01.92	- - Having a substance exceeding 22 gsm and not exceeding 205 gsm:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
48.01.921	- - - Having a FOB price of not less than $250 per tonne, not being machine glazed paper	40% O.I.L. $64.30/ tonne	15%
48.01.929	- - - Other	40% O.I.L. $64.30/ tonne	30% O.I.L. $48.23/ tonne
48.01.990	- - Other	40% O.I.L. $64.30/ tonne	30% O.I.L. $48.23/ tonne
48.03	PARCHMENT PAPER AND PAPERBOARD AND GREASEPROOF PAPER AND PAPERBOARD, AND IMITATIONS THEREOF, AND GLAZED TRANSPARENT PAPER, IN ROLLS OR SHEETS:		
48.03.100	- Paper for use in wrapping fruit, UNDER SECURITY	Free	Free
48.03.200	- Goods, NSA, as follows:- (a) vegetable parchment; (b) paper having a substance not exceeding 205 gsm	$27.56/tonne and 15%	10%
48.03.900	- Other	15%	10%
48.04	COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS:		
48.04.100	- As prescribed by by-law	$8/tonne	5%
48.04.900	- Other	40% O.I.L. $64.30/ tonne	30% O.I.L. $48.23/ tonne
48.05	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
48.05.100	- As prescribed by by-law	$8/tonne	5%
48.05.200	- Paper and paperboard for use as a filter and not containing asbestos; leatherette paper having a substance not exceeding 205 gsm	7.5%	6%
48.05.300	- Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper	15%	10%
48.05.400	- Embossed or perforated -	40% O.I.L. $64.30 tonne	10%
48.05.900	- Other	40% O.I.L. $64.30/ tonne	30% O.I.L. $48.23/ tonne
48.07	PAPER AND PAPERBOARD, IMPREGNATED, COATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED (NOT CONSTITUTING PRINTED MATTER FALLING WITHIN CH 49), IN ROLLS OR SHEETS:		
48.07.100	- As prescribed by by-law	Free	Free
48.07.200	- Carbon and other copying papers, including duplicating stencil papers and similar transfer papers; roof coverings and similar materials, surfaced or unsurfaced, impregnated with bituminous, asphaltic, tar or pitch emulsions or similar preparations; paper and paperboard for use as a filter and containing asbestos, UNDER SECURITY	27.5%	17%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
48.07.3	- Unsensitised prepared positive transfer media of the kind used for the photocopying of documents by the image-transfer process:		
48.07.310	- - In sheets or strips, being sheets or strips none of which exceeds 2580 sq cm in area	17.5%	12%
48.07.390	- - Other	10%	7.5%
48.07.4	- Enamelled blotting paper and paperboard; paper for use in wrapping fruit; paper and paperboard for use as a filter, not containing asbestos; paper having a substance not exceeding 205 gsm, being flock coated, marbled, leatherette or decalcomania paper; indicator paper and paperboard:		
48.07.410	- - Goods, as follows:- (a) flockcoated, marbled, leatherette or decalcomania paper; (b) paper and paperboard for use as a filter	7.5%	6%
48.07.490	- - Other	From Free to 7.5%	5%
48.07.500	- Printed or embossed with words, letters or figures and, by reason of such printing or embossing, recognisable as suitable for use as a wrapping medium or in the covering of containers for goods; bill-heads, memorandum and other printed, ruled or engraved forms, and paper or paperboard defined for cutting or folding into such forms	57.5% O.I.H. $303/tonne + 5%	34%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
48.07.6	- Having a substance not exceeding 205 gsm, coated, whether or not also impregnated, surface-coloured, surface-decorated or printed, NSA:		
48.07.610	- - Waxed; gummed; fancy, having printed or embossed designs thereon; having a coating of polyethylene or other artificial plastic material	30%	18%
48.07.620	- - Clay coated on a base paper containing no unbleached pulp or containing less than 70% by weight of unbleached pulp, NSA	30%	18%
48.07.630	- - Wrappings, NSA	40% O.I.L. $64.30/tonne	30% O.I.L. $48.33/tonne
48.07.690	- - Other	30%	18%
48.07.7	- Paper and paperboard, ruled, lined or squared, but not other-wise printed and not impregnated, coated, surface-coloured or surface decorated, in rolls or sheets:		
48.07.710	- - Having a FOB price of not less than $250 per tonne, and having a substance exceeding 22 gsm but not exceeding 205 gsm	40% O.I.L. $64.30/tonne	7%
48.07.790	- - Other	40% O.I.L. $64.30/tonne	30% O.I.L. $48.23/tonne
48.07.8	- Having a substance not exceeding 205 gsm, not coated, NSA:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
48.07.810	- - Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper	15% less $3.94/tonne	10%
48.07.820	- - Goods, NSA, as follows:- (a) wrapping; (b) surface-coloured, but not impregnated, having a FOB price of less than $250 per tonne	40% O.I.L. $64.30 per tonne	30% O.I.L. $48.23 per tonne
48.07.830	- - Surface-coloured but not impregnated, NSA; sensitized security paper having a FOB price of not less than $250 per tonne	40% O.I.L. $64.30/tonne	5%
48.07.890	- - Other	40% O.I.L. $64.30 per tonne	30% O.I.L. $48.23 per tonne
48.07.9	- Other:		
48.07.910	- - Coated, whether or not also impregnated, surface-coloured, surface-decorated or printed, having a value exceeding $214.33 per tonne	30%	18.0%
48.07.990	- - Other	40% O.I.L. $64.30 per tonne	30% O.I.L. $48.23 per tonne
48.08.000	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	27.5%	17%
48.10	CIGARETTE PAPER, CUT TO SIZE, WHETHER OR NOT IN THE FORM OF BOOKLETS OR TUBES:		
48.10.100	- Filigrained paper, in rolls, as prescribed by by-law	50% + 10%	33%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
48.10.200	- Other paper, in rolls	50% + 10%	33%
48.10.900	- Other	$0.017 per 60 tubes etc.	7%
48.11.000	WALLPAPER AND LINCRUSTA; WINDOW TRANSPARENCIES OF PAPER	7.5%	6%
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:		
48.12.100	- Having a coating of or partly of artificial plastic material	45%	26.0%
48.12.900	- Other	35%	21%
48.13.000	CARBON AND OTHER COPYING PAPERS (INCLUDING DUPLICATOR STENCILS) AND TRANSFER PAPERS, CUT TO SIZE, WHETHER OR NOT PUT UP IN BOXES	27.5%	17%
48.14.000	WRITING BLOCKS, ENVELOPES, LETTER CARDS, PLAIN POST CARDS, CORRESPONDENCE CARDS; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING ONLY AN ASSORTMENT OF PAPER STATIONERY	45% + 5%	28%
48.15	OTHER PAPER AND PAPERBOARD, CUT TO SIZE OR SHAPE:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
48.15.100	- Paper for use in wrapping fruit, UNDER SECURITY monotype paper; aseptic paper; indicator paper and paperboard, other than diagnostic reagent paper and paperboard put up with directions for use	From Free to 7.5%	5%
48.15.200	- Paper and paperboard, not containing asbestos, for use as a filter	7.5%	6%
48.15.300	- Diagnostic reagent paper and paperboard, put up with directions for use	45%	26.0%
48.15.400	- Printed or embossed with words, letters or figures and, by reason of such printing or embossing, recognisable as suitable for use as a wrapping medium; billheads, memorandum and other printed, ruled or engraved forms	57.5% O.I.H. $0,302 per kg + 5%	34%
48.15.500	- Unsensitised prepared positive transfer media of the type used for the photo-copying of documents by the image-transfer process	17.5%	12%
48.15.600	- Gummed paper in strips or rolls, NSA; paper and paperboard, containing asbestos, for use as a filter, UNDER SECURITY	30%	18.0%
48.15.700	- Cigarette tissue or cigarette plug wrap	50% + 10%	33%
48.15.900	- Other	50% + 10%	33%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
48.16.000	BOXES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER OR PAPERBOARD; BOX FILES, LETTER TRAYS AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD, OF A KIND COMMONLY USED IN OFFICES, SHOPS AND THE LIKE:		
48.16.100	- Boxes, bags and other packing containers	Various, up to 57.5% OIH $0.302 per kg + 5%	35%
48.16.900	- Other	45% + 5%	28%
48.18	REGISTERS, EXERCISE BOOKS, NOTE BOOKS, MEMORANDUM BLOCKS, ORDER BOOKS, RECEIPT BOOKS, DIARIES, BLOTTING-PADS, BINDERS (WHETHER LOOSE-LEAF OR OTHER), FILE COVERS AND OTHER STATIONERY OF PAPER OR PAPERBOARD; SAMPLE AND OTHER ALBUMS AND BOOK COVERS, OF PAPER OR PAPERBOARD:		
48.18.100	- Diaries; billheads, memorandum and other printed ruled or engraved forms; registers, account books, betting books, copy books, copying books drawing books, exercise books, guard books, letter books, pocket books, receipt books, sketch books, note books, order books and the like, not being goods falling within 48.18.2	57.5%	31%
48.18.200	- Books being combined text books and exercise books, that is to say books that incorporate text and make provision for questions and answers.	57.5%	31%
48.19.900	- Other	45%	26.0%
48.19.000	PAPER OR PAPERBOARD LABELS WHETHER OR NOT PRINTED OR GUMMED	57.5% OIH	34%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
48.20	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED):		
48.20.1	- Of a kind used solely or principally in the textile industry:		
48.20.110	- - Cones; parallel spinning tubes of a kind commonly used in the production or further processing of man-made fibre yarns	$0.128/kg	9%
48.20.190	- - Other	$0.037/kg	5%
48.20.900	- Other	50% + 10%	33%
48.21	OTHER GOODS MADE OF PAPER PULP, PAPER, PAPERBOARD OR CELLULOSE WADDING:		
48.21.100	- Perforated cards for Jacquard and similar machines	7.5%	5%
48.21.200	- Printed recording dials, sheets or rolls for self-recording instruments	50%	28%
48.21.300	- Printed cards; paper patterns; paper patty pans and like paper containers of all sizes and paper chocolate cups, including the weight of the immediate containing cartons		
48.21.500	- Filters wholly for filter paper	7.5%	6%
48.21.600	- Charts for manuscript use, piping, being upholstery or trimming material	50% + 10%	33%
48.21.700	- Fans and hand screens	45%	26%
48.21.900	- Other	50% + 10%	33%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
49.01	PRINTED BOOKS, BOOKLETS, BROCHURES, PAMPHLETS AND LEAFLETS:		
49.01.100	- Australian directories, guides and timetables	57.5% OIH $0.302/kg + 5%	33%
49.01.900	- Other	Free	Free
49.02.000	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED	Free	Free
49.03.000	CHILDREN'S PICTURE BOOKS AND PAINTING BOOKS	Free	Free
49.04.000	MUSIC PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	Free	Free
49.05	MAPS AND HYDROGRAPHIC AND SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS AND TOPOGRAPHICAL PLANS, PRINTED; PRINTED GLOBES (TERRESTRIAL OR CELESTIAL):		
49.05.100	- Australian street directories, road guides and the like	57.5% OIH $0.302/kg	31%
49.05.900	- Other	Free	Free

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
49.06.000	PLANS AND DRAWINGS, FOR INDUSTRIAL, ARCHITECTURAL, ENGINEERING, COMMERCIAL OR SIMILAR PURPOSES, WHETHER ORIGINAL OR REPRODUCTIONS ON SENSITISED PAPER; MANUSCRIPTS AND TYPESCRIPTS	Free	Free
49.07	UNUSED POSTAGE, REVENUE AND SIMILAR STAMPS OF AUSTRALIA OF CURRENT OR NEW ISSUE; STAMP-IMPRESSED PAPER; BANK-NOTES; STOCK, SHARE AND BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE; CHEQUE BOOKS:		
49.07.100	- STAMPS, BANKNOTES	Free	Free
49.07.900	- OTHER	Various	34%
49.08.000	TRANSFERS (DECALCOMANIAS)	Up to 45% + 10%	30%
49.09.000	PICTURE POSTCARDS AND PICTORIAL GREETING CARDS, PRINTED BY ANY PROCESS, WITH OR WITHOUT TRIMMINGS	40% + 5%	26%
49.10.000	CALENDARS (INCLUDING CALENDAR BLOCKS) OF PAPER OR PAPERBOARD	From Free to 57.5% OIH $0.302/kg + 5%	35%
49.11	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS:		
49.11.100	- Goods, as follows: (a) designs for melamineware; (b) process engravers' screens; (c) reproductions of fine art pictures, as defined by by-law; (d) scripture cards	From Free to 7.5%	6%
49.11.9	- Other		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
49.11.910	- - Goods, as follows:- (a) greeting, condolence, invitation cards and the like; (b) memorandum and other printed forms; (c) pictorial views, not being calendar backs; (d) prospectuses; (e) tickets	Up to 57.5% OIH $0.302/kg + 5%	35%
49.11.990	- - Other	From Free to 57.5% OIH $0.302/kg + 5%	35%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
50.04	SILK YARN, OTHER THAN YARN OF NOIL OR OTHER WASTE SILK, NOT PUT UP FOR RETAIL SALE:		
50.04.100	- Wholly, or containing not less than 50% by weight, of silk	7.5%	5%
50.04.900	- Other	As per parent item	As per parent item
50.05.000	YARN SPUN FROM NOIL OR OTHER WASTE SILK, NOT PUT UP FOR RETAIL SALE	7.5%	5%
50.07	SILK YARN AND YARN SPUN FROM NOIL OR OTHER WASTE SILK, PUT UP FOR RETAIL SALE; SILK-WORM GUT; IMITATION CATGUT OF SILK:		
50.07.100	- Silk-worm gut; imitation catgut of silk	15%	11%
50.07.900	- Other	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
50.09	WOVEN FABRICS OF SILK, OF NOIL OR OTHER WASTE SILK:		
50.09.1	- Containing not less than 20% by weight of wool: "Wool" includes animal hair -		
50.09.11	- - Of noil silk:		
50.09.111	- - - Printed	$0.24/sq m	$0.18/sq m
50.09.119	- - - Other	$0.045/sq m	$0.034/sq m
50.09.200	- Printed fabrics, NSA	$0.24/sq m	$0.18/sq m
50.09.900	- Other	$0.045/sq m	$0.034/sq m

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
51.01	YARN OF CONTINUOUS MAN-MADE FIBRES, NOT PUT UP FOR RETAIL SALE:		
51.01.100	- Yarn of viscose, being yarn having a breaking strain not less than 27 g per tex	30%	19%
51.01.2	- Yarn of viscose, being yarn having a breaking strain less than 27 g per tex; yarn (other than of viscose) of a kind used solely or principally for sewing; yarn (other than of viscose) for use in the production of yarn of a kind used solely or principally for sewing:		
51.01.210	- - Yarn of viscose, being yarn having a breaking strain less than 27 g per tex	7.5%	5%
51.01.290	- - Other	7.5%	6%
51.01.300	- Yarn containing not less than 20% by weight of wool, not being yarn falling within 51.01.1 or 51.01.2	17.5% and $0.183/kg	13% and $0.137/kg

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
51.01.4	- Yarn composed of not less than 50% by weight of polyamide fibre, polyester fibre or polyamide and polyester fibres, calculated by reference to the weight of man-made fibres in the yarn, not being yarn falling within 51.01.2 or 51.01.3:		
51.01.430	- - Containing more than 10% by weight of silk	As per parent item	15%
51.01.500	- Acetate yarns as prescribed by by-law	20% and TD of $1/kg	13%
51.01.900	- Other yarn or yarn of other materials	20% and TD of $1/kg	15%
51.02	MONOFIL, STRIP (ARTIFICAL STRAW AND THE LIKE) AND IMITATION CATGUT, OF MAN-MADE FIBRE MATERIALS:		
51.02.100	- Of polyethylene, polypropylene, polyvinyl chloride or polystyrene	40%	23%
51,02.900	- Of other materials	20%	15%
51.03	YARN OF CONTINUOUS MAN-MADE FIBRES, PUT UP FOR RETAIL SALE:		
51.03.100	- Yarn of viscose, being yarn having a breaking strain not less than 27 g per tex	30%	18%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
51.03.2	- Yarn of viscose, being yarn having a breaking strain less than 27 g per tex; yarn (other than of viscose) of a kind used solely or principally for sewing; yarn (other than of viscose) for use in the production of yarn of a kind used solely or principally for sewing:		
51.03.210	- - Yarn of viscose, being yarn having a breaking strain less than 27 g per tex	7.5%	5%
51.03.290	- - Other	7.5%	6%
51.03.300	- Yarn containing not less than 20% by weight of wool, NSA	17.5% and $0.183/kg	13% and $0.137/kg
51.03.9	- Other		
51.03.910	- - Containing more than 10% by weight of silk	7.5%	5%
51.03.990	- - Other	20%	15%
51.04	WOVEN FABRICS OF CONTINUOUS MAN-MADE FIBRES, INCLUDING WOVEN FABRICS OF MONOFIL OR STRIP FALLING WITHIN 51.01 OR 51.02:		
51.04.1	- Fabrics containing not less than 20% by weight of wool:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
51.04.110	- - Fabrics containing hair, of a kind used for interlining apparel	45% OIH $0.66/sq m	34%
51.04.2	- Tyre cord fabrics, NSA:		
51.04.290	- - Other	50%	15%
51.04.3	- Goods, NSA, as follows:- (a) elastomeric fabrics weighing not more than 510 gsm; (b) printed fabric containing more than 10% by weight of silk, noil or other waste silk:		
51.04.310	- - Printed fabrics containing more than 10% by weight of silk, noil or other waste silk	$0.24/sq m.	$0.18/sq m.
51.04.390	- - Other	20%	15%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
52.01.000	METALLISED YARN, BEING TEXTILE YARN SPUN WITH METAL OR COVERED WITH METAL BY ANY PROCESS	12.5%	9%
52.02.000	WOVEN FABRICS OF METAL THREAD OR OF METALLISED YARN, OF A KIND USED IN ARTICLES OF APPAREL OR AS FURNISHING FABRICS, OR THE LIKE	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
53.06	YARN OF CARDED SHEEP'S OR LAMBS' WOOL (THAT IS TO SAY, WOOLLEN YARN), NOT PUT UP FOR RETAIL SALE:		
53.06.100	– Containing more than 10% by weight of noil or other waste silk	From Free to 7.5%	5%
53.06.900	– Other	17.5% and $0.182/kg	13% and $0.137/kg
53.07	YARN OF COMBED SHEEP'S OR LAMBS' WOOL (THAT IS TO SAY, WORSTED YARN), NOT PUT UP FOR RETAIL SALE:		
53.07.1	– Containing more than 10% by weight of silk, noil or other waste silk;		
53.07.110	– – Containing noil or other waste silk	7.5%	5%
53.07.190	– – Other	17.5% and $0.182/kg	13% and $0.137/kg
53.08	YARN OF FINE ANIMAL HAIR (WHETHER CARDED OR COMBED) NOT PUT UP FOR RETAIL SALE:		
53.08.100	– Containing more than 10% by weight of noil or other waste silk	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
53.08.900	- Other	17.5% and $0.182/kg	14% and $0.137/kg
53.09.000	YARN OF HORSEHAIR OR OF OTHER COARSE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE	17.5% and $0.182/kg	13% and $0.137/kg
53.10.	YARN OF SHEEP'S OR LAMBS' WOOL, OF HORSEHAIR OR OF OF OTHER ANIMAL HAIR (WHETHER FINE OR COARSE), PUT UP FOR RETAIL SALE:		
53.10.100	- Containing more than 10% by weight of silk, noil or other waste silk	7.5%	5%
53.10.900	- Other	17.5% and $0.182/kg	13% and $0.137/kg
53.11	WOVEN FABRICS OF SHEEP'S OR LAMBS' WOOL OR OF FINE ANIMAL HAIR:		
53.11.100	- Bunting, composed wholly of wool, for use as or in the manufacture of flags, banners and the like, UNDER SECURITY	7.5%	6%
53.11.200	- Wholly or partly of hair, of a kind used for interlining apparel	45%	34%
53.11.3	- Fabrics containing more than 10% by weight of silk or of waste silk other than noil:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
53.11.4	- Fabrics containing more than 10% by weight of noil silk:		
53.11.410	- - Printed	$0.24/sq m	$0.18/sq m
53.11.490	- - Other	$0.045/sq m	$0.034/ sq m

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
53.12	WOVEN FABRICS OF HORSEHAIR OR OF OTHER COARSE ANIMAL HAIR:		
53.12.100	- Of a kind used for interlining apparel	45%	34%
53.12.900	- Other	45% OIH $0.66/sqm	34% OIH $0.50/sqm.

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
54.03	FLAX OR RAMIE YARN, NOT PUT UP FOR RETAIL SALE:		
54.03.100	- Multiple or cabled sewing yarn 200 tex or coarser; multiple or cabled sewing yarn having a ply that is not finer than 64 tex	42.5%	24%
54.03.200	- Single yarn of 64 tex or coarser; multiple or cabled yarn having a ply that is 64 tex or coarser, NSA	27.5%	17%
54.03.900	- Other	7.5%	5%
54.04	FLAX OR RAMIE YARN, PUT UP FOR RETAIL SALE:		
54.04.100	- Sewing yarn 200 tex or coarser; sewing yarn having a ply that is not finer than 64 tex	42.5%	15%
54.04.900	- Other	7.5%	5%
54.05-	WOVEN FABRICS OF FLAX OR OF RAMIE:		
54.05.100	- Weighing less than 237 gsm	7.5%	5%
54.05.200	- Weighing not less than 237 gsm but not more than 327 gsm	20%	15%
54.05.900	- Other	45%	26.0%
55.05	COTTON YARN, NOT PUT UP FOR RETAIL SALE:		
55.05.100	- Sewing cottons	27.5%	17%
55.05.9	- Other:		
55.05.91	- - Single yarn:		
55.05.911	- - - Finer than 10 tex	7.5%	6%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
55.05.912	- - - Finer than 15 tex and not finer than 10 tex	37.5% plus an amount per kg equal to the amount by which the fob price is less than $1.57	28% plus an amt. per kg equal to 0.75 of the amt. by which the f.o.b. price is less than $1.57
55.05.913	- - - Finer than 30 tex and not finer than 15 tex		
55.05.919	- - - Other	27.5% plus an amt per kg equal to the amt. by which the fob price is less than $1.10	21% plus an amt. per kg equal to 0.75 of the amt. by which the fob price is less than $1.10
55.05.92	- - Multiple or cabled yarn:		
55.05.921	- - - Mercerised	20%	15%
55.05.922	- - - Not mercerised, having each ply finer than 10 tex	7.5%	6%
55.05.929	- - - Other	37.5% plus an amt per kg equal to the amt by which the fob price is less than $1.28	28% plus an amt per kg equal to $0.75 of the amt by which the fob price is less than $1.28.
55.06	COTTON YARN, PUT UP FOR RETAIL SALE:		
55.06.100	- Sewing cotton, not mercerised	7.5%	6%
55.06.900	- Other	27.5%	17%
55.07.000	COTTON GAUZE	Free	Free
55.09	OTHER WOVEN FABRICS OF COTTON:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
55.09.1	- Fabrics containing more than 10% by weight of silk, noil or other waste silk;		
55.09.110	- - Printed	$0.24/Sq m	$0.18/Sq m
55.09.190	- - Other	$0.045/Sq m	$0.034/Sq m
55.09.2	- Tyre cord fabrics; fabrics of huckaback or honeycomb weaves:		
55.09.210	- - Tyre cord fabrics	20%	15%
55.09.290	- - Other	55%	41%
55.09.3	- Fabrics containing not less than 20% by weight of wool, NSA:		
55.09.310	- - Fabrics containing hair, of a kind used for interlining apparel	45%	34%
55.09.320	- - Fabrics weighing not more than 153 gsm,NSA	45%	34%
55.09.390	- - Other	45% OIH $0.66 per sq.m.	34% OIH $0.50 per sq.m.
55.09.4	- Fabrics containing not less than 20% by weight of man-made fibres, NSA:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
55.09.410	- - As prescribed by by-law	7.5% to 55%	29%
55.09.5	- Fabrics weighing less than 203 gsm, NSA:		
55.09.510	- - Fabrics of plain or matt weaves, wholly of cotton, for bag making, as prescribed by by-law	Free	Free

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
55.09.590	- - - Other	Free	Free
55.09.6	- Fabrics weighing not less than 203 gsm and not more than 509 gsm, NSA:		
55.09.610	- - As prescribed by by-law	2.5%	'5%
55.09.620	- - Fabrics, other than of twill weaves, being fabrics weighing less than 237 gsm	55%	41%
55.09.690	- - Other	55%	41%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
55.09.700	- Fabrics that weigh more than 509 gsm and: (a) are of Jacquard, dobby, sateen or other fancy weaves; or (b) are woven from fancy yarns, not being goods falling within 55.09.1, 55.09.2, 55.09.3 or 55.09.4	55%	41%
55.09.9	- Other:		
55.09.910	- - As prescribed by by-law	$0.01/Sq m	5%
55.09.990	- - Other	50%	28%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
56.01.000	DISCONTINUOUS MAN-MADE FIBRES, NOT CARDED, COMBED OR OTHERWISE PREPARED FOR SPINNING	From Free to 10%	7%
56.02.000	CONTINUOUS FILAMENT TOW	10%	7%
56.03.000	WASTE (INCLUDING YARN WASTE AND PULLED OR GARNETTED RAGS) OF MAN-MADE FIBRES (WHETHER CONTINUOUS OR DISCONTINUOUS), NOT CARDED, COMBED OR OTHERWISE PREPARED FOR SPINNING	Free	Free
56.04.000	MAN-MADE FIBRES (WHETHER DISCONTINUOUS OR WASTE) CARDED, COMBED OR OTHERWISE PREPARED FOR SPINNING	20%	15%
56.05	YARN OF MAN-MADE FIBRES (WHETHER DISCONTINUOUS OR WASTE), NOT PUT UP FOR RETAIL SALE:		
56.05.100	- Yarn containing more than 10% by weight of noil or other waste silk	7.5%	5%
56.05.200	- Goods, as follows, NSA:- (a) yarn of a kind used solely or principally for sewing; (b) yarn for use in the production of yarn of a kind used solely or principally for sewing; (c) yarn, single or multiple (or cabled), in which each or every ply is finer than 10 tex, not containing wool or containing less than 20% by weight of wool	7.5%	6%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
56.05.4	– Yarn, wholly of, or containing not less than 50% by weight of acrylic fibres, calculated by reference to the weight of man-made fibres in the yarn, NSA:		
56.05.490	– – Other	20%	15%
56.05.500	– Acetate yarns as prescribed by by-law	20%	13%
56.05.900	– Other yarn or yarn of other materials	20%	15%
56.06	YARN OF MAN-MADE FIBRES (WHETHER DISCONTINUOUS OR WASTE), PUT UP FOR RETAIL SALE:		
56.06.100	– Yarn containing more than 10% by weight of silk, noil or other waste silk	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
56.06.200	- Goods as follows, NSA:- (a) yarn of a kind used solely or principally for sewing; (b) yarn for use in the production of yarn of a kind used solely or principally for sewing; (c) yarn, single or multiple (or cabled), in which each or every ply is finer than 10 tex, not containing wool or containing less than 20% by weight of wool	7.5%	6%
56.06.300	- Yarn containing not less than 20% by weight of wool, NSA	17.5% and $0.183 / kg	13% and $0.137 / kg
56.06.900	- Other yarn or yarn of other materials	20%	15%
56.07	WOVEN FABRICS OF MAN-MADE FIBRES (WHETHER DISCONTINUOUS OR WASTE):		
56.07.100	- Bunting, composed of 75% by weight of man-made fibres and 25% by weight of wool, for use as or in the manufacture of flags, banners and the like, UNDER SECURITY	7.5%	6%
56.07.200	- Fabrics containing 20% or more by weight of hair or 20% or more by weight of hair and wool, being fabrics of a kind used for interlining apparel	45%	34%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
56.07.500	- Printed fabrics, NSA, containing more than 10% by weight of silk, noil or other waste silk	$0.24/sq m	$0.18/sq m
56.07.9	- Other		
56.07.910	- - As prescribed by by-law	Various	38%
57.06.000	YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES FALLING WITHIN 57.03	30%	18%
57.07.000	YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN	from 3% to 7.5%	5%
57.10	WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES FALLING WITHIN 57.03		
57.10.100	- Hessian; brattice cloth; fabrics wholly of jute; fabrics of other textile bast fibres	Free	Free

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
57.10.900	- Other	45%	26%
57.11.000	WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
58.01.000	CARPETS, CARPETING AND RUGS, KNOTTED (WHETHER MADE UP OR NOT)	7.5%	5%
58.02	OTHER CARPETS, CARPETING, RUGS, MATS AND MATTING AND KELEM, SCHUMACKS AND KARAMANIE RUGS AND THE LIKE (WHETHER MADE UP OR NOT):		
58.02.100	- Goods of terry fabric	55%	41%
58.02.200	- Goods wholly of jute	Free	Free
58.02.300	- Handmade goods, NSA; goods wholly of cotton or in which the pile is wholly of cotton; goods in which the pile or face is wholly of jute, not being goods falling within 58.02.2	7.5%	5%
58.02.900	- Other	30%	22%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
58.03.000	TAPESTRIES, HANDMADE, OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES MADE IN PANELS AND THE LIKE BY HAND	Free	Free
58.04	WOVEN PILE FABRICS AND CHENILLE FABRICS (OTHER THAN TERRY TOWELLING OR SIMILAR TERRY FABRICS OF COTTON FALLING WITHIN 55.08 OR FABRICS FALLING WITHIN 58.05);		
58.04.100	- Moquettes weighing not less than 203 gsm; terry towelling and similar terry fabrics	55%	41%
58.04.900	- Other	7.5%	5%
58.05	NARROW WOVEN FABRICS, AND NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE, OTHER THAN GOODS FALLING WITHIN 58.06:		
58.05.1	- Terry towelling and similar terry fabrics; woven fabrics, wholly, or containing not less than 50% by weight, of man-made fibres:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
58.05.110	- - Terry towelling and similar terry fabrics; elastomeric fabrics	45%	34%
58.05.120	- - Pile fabrics having a cut pile	7.5%	5%
58.05.190	- - Other	65%	35%
58.05.200	- Woven fabrics wholly of jute; woven fabrics wholly of hemp; woven fabrics wholly of jute and hemp	Free	Free
58.05.3	- Woven fabrics, NSA:		
58.05.310	- - Elastomeric fabrics	45%	26.0%
58.05.320	- - Pile fabrics having a cut pile	Free	Free
58.05.390	- - Other	65%	35%
58.05.900	- Other	20%	13%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
58.06.000	WOVEN LABELS, BADGES AND THE LIKE, NOT EMBROIDERED, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE	40%	23%
58.07	CHENILLE YARN, (INCLUDING FLOCK CHENILLE YARN), GIMPED YARN (OTHER THAN METALLISED YARN FALLING WITHIN 52.01 AND GIMPED HORSEHAIR YARN); BRAIDS AND ORNAMENTAL TRIMMINGS IN THE PIECE; TASSELS, POMPONS AND THE LIKE:		
58.07.100	- Gimped yarn other than of a kind used by hand solely or principally in sewing, knitting or embroidering	As per parent item	As per parent item
58.07.200	- Braids; woven fabrics of a width not exceeding 30 cm, having designs produced by broche threads or yarns; fringes of a kind commonly used on window blinds or carpets and similar fringes	40%	23%
58.07.900	- Other	7.5%	5%
58.08.000	TULLE AND OTHER NET FABRICS (OTHER THAN WOVEN, KNITTED OR CROCHETED FABRICS), PLAIN	2.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
58.09.000	TULLE AND OTHER NET FABRICS (OTHER THAN WOVEN, KNITTED OR CROCHETED FABRICS), FIGURED; HAND OR MECHANICALLY MADE LACE, IN THE PIECE, IN STRIPS OR IN MOTIFS	From 2.5% to 7.5%	5%
58.10	EMBROIDERY, IN THE PIECE, IN STRIPS OR IN MOTIFS:		
58.10.100	- Without visible background	7.5%	6%
58.10.900	- Other	17.5%	12%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
59.01	WADDING AND ARTICLES OF WADDING; TEXTILE FLOCK AND DUST AND MILL NEPS:		
59.01.100	- Wadding	25%	16%
59.01.900	- Other	From Free to 7.5%	5%
59.02.000	FELT AND ARTICLES OF FELT WHETHER OR NOT IMPREGNATED OR COATED	25%	16%
59.03	BONDED FIBRE FABRICS, SIMILAR BONDED YARN FABRICS, AND ARTICLES OF SUCH FABRICS, WHETHER OR NOT IMPREGNATED OR COATED:		
59.03.1	- Bonded fibre fabrics and similar bonded yarn fabrics, whether or not impregnated or coated, not made up:		
59.03.110	- - As prescribed by by-law	Free	Free
59.03.190	- - Other	15%	10%
59.03.900	- Other	25%	16%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
59.04	TWINE, CORDAGE, ROPES AND CABLES, PLAITED OR NOT:		
59.04.100	- Reaper and binder twine being an oiled single ply twine composed of sisal or manila fibres and having a running length of not less than 270 metres and not more than 400 m/kg	17.5%	12%
59.04.200	- Of man-made fibres; of cotton	40%	23%
59.04.900	- Other	30%	18%
59.05.000	NETS AND NETTING MADE OF TWINE, CORDAGE, OR ROPE, AND MADE UP FISHING NETS OF YARN, TWINE, CORDAGE OR ROPE	7.5%	5%
59.06.000	OTHER ARTICLES MADE FROM YARN, TWINE, CORDAGE, ROPE OR CABLES, OTHER THAN TEXTILE FABRICS AND ARTICLES MADE FROM SUCH FABRICS	40%	23%
59.07	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS AND THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR FABRICS FOR HAT FOUNDATIONS AND SIMILAR USES:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
59.07.100	- Tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses	7.5%	5%
59.07.900	- Other	7.5%	6%
59.08	TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PREPARATIONS OF CELLULOSE DERIVATIVES OR OF OTHER ARTIFICIAL PLASTIC MATERIALS:		
59.08.100	- Goods of cotton or in chief part by weight of cotton (not being a woven fabric containing 20% or more by weight of man-made fibres) (impregnated, coated, covered or laminated with polyurethane, with plastic addition exceeding 17 gsm	20%	13%
59.08.200	- Impregnated, coated, covered or laminated with polymers or copolymers of the vinyl chloride type, with plastic addition exceeding 34 gsm	40% and an amount per sq.m. equal to 0.75 of the amount by which the f.o.b. price is less than $0.72	27%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
59.08.3	- Goods in which the textile fabric is, or, if there are two or more textile fabrics in the goods, the textile fabric that gives the goods their essential character is, a fabric of a kind falling within 50.09.3, 51.04.9, 55.09.4 or 56.07.9, NSA:		
59.08.320	- As prescribed by by-law for the purposes of this paragraph	40% O.I.H. as per parent item	35%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
59.10	LINOLEUM AND MATERIALS PREPARED ON A TEXTILE BASE IN A SIMILAR MANNER TO LINOLEUM, WHETHER OR NOT CUT TO SHAPE AND WHETHER OR NOT OF A KIND USED AS FLOOR COVERINGS; FLOOR COVERINGS CONSISTING OF A COATING APPLIED ON A TEXTILE BASE, WHETHER OR NOT CUT TO SHAPE:		
59.10.100	- Having a coating of or partly of artificial plastic material	45%	26.0%
59.10.900	- Other	35%	21%
59.11	RUBBERISED TEXTILE FABRICS, OTHER THAN RUBBERISED KNITTED OR CROCHETED GOODS:		
59.11.100	- As prescribed by by-law, being fabrics that weigh less than 203 gsm and in which the textile fibres are of cotton	7.5%	5%
59.11.2	- Tyre cord fabrics:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
59.11.290	- - Other	As per parent item	As per parent item
59.11.900	- Other	55%	41%
59.12	TEXTILE FABRICS OTHERWISE IMPREGNATED OR COATED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE:		
59.12.100	- Coated with glass beads (ballotini); coated or impregnated with starch, of a kind used solely or principally in the manufacture of window blinds	25%	16%
59.12.200	- Impregnated or coated with oil or preparations with a basis of drying oil	7.5%	5%
59.12.900	- Other	As per parent item	As per parent it

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
59.13	ELASTIC FABRICS AND TRIMMINGS (OTHER THAN KNITTED OR CROCHETED GOODS CONSISTING OF TEXTILE MATERIALS COMBINED WITH RUBBER THREADS:		
59.13.100	- Having a width or flattened width, in the case of tubular fabrics, not exceeding 51 mm	45%	34%
59.13.200	- Having a width or flattened width, in the case of tubular fabrics, exceeding 51 mm and not exceeding 153 mm	45%	34%
59.13.900	- Other	20%	13%
59.14.000	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	35%	21%
59.15	TEXTILE HOSEPIPING AND SIMILAR TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS:		
59.15.100	- Having an internal diameter not exceeding 110 mm	From 7.5% to 35%	21%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
59.15.900	- Other	From 7.5% to 35%	21%
59.16.000	TRANSMISSION, CONVEYOR OR ELEVATOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT STRENGTHENED WITH METAL OR OTHER MATERIAL	40%	23%
59.17	TEXTILE FABRICS AND TEXTILE ARTICLES, OF A KIND COMMONLY USED IN MACHINERY OR PLANT:		
59.17.100	- Articles; textile fabrics of a kind specified in CN 5(3)(a)(iv)	25%	16%
59.17.2	- Fabrics:		
59.17.210	- - Bolting cloth, wholly of silk	Free	Free
59.17.290	- - Other	As per parent item	As per parent item

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
60.01	KNITTED OR CROCHETED FABRIC, NOT ELASTIC OR RUBBERISED:		
60.01.100	- Pile fabrics resembling terry towelling or similar terry fabric	55% O.I.H. $1.08/sq.m less 55%	41% O.I.H. $0.81/sq m less 41%
60.01.2	- Elastomeric fabrics:		
60.01.210	- - Having a width or flattened width, in the case of tubular fabrics, not exceeding 15.24 cm	45%	34%
60.01.290	- - Other	20%	15%
60.01.3	- Fabrics, NSA, as follows:- (a) wholly of polyethylene or polypropyiene or polyethylene and polypropylene; (b) containing more than 50% by weight of polyethylene or polypropylene or polyethylene and polypropylene, calculated by reference to the weight of man-made fibres in the fabric:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
60.01.9	- Other		
60.01.990	- Other	30%	22%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
60.02	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED, NOT ELASTIC OR RUBBERISED:		
60.02.100	- Gloves, as follows:- (a) of the industrial type that are, in whole or part, coated or covered or made up of fabric coated or covered with artificial plastic material; (b) uncoated or made up of uncoated fabric, of a kind suitable for use in the production of gloves of a kind falling within paragraph (a) above	12.5%	25%
60.02.200	- Gloves, NSA; mittens; mitts	37.5% OIH $0.30/doz	5%
60.03.000	STOCKINGS, UNDERSTOCKINGS, SOCKS, ANKLE-SOCKS, SOCKETTES AND THE LIKE, KNITTED OR CROCHETED, NOT ELASTIC OR RUBBERISED	various rates	30%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
60.04.200	- Sleepwear	57.5% O.I.H. $1.90/doz	31% O.I.H. $1.14/doz
60.04.400	- Tights	52.5% + 5%	30% (32%)
60.04.6	- Other undergarments:		
60.04.610	- - Wholly or partly of wool, wholly or partly of silk or wholly or partly of man-made fibres	47.5% O.I.H. $0.35 ea and 27.5%	27% O.I.H. $0.21 ea and 17%
60.04.690	- - Other	47.5% O.I.H. $0.175 ea and 27.5%	27% O.I.H. $0.105 ea and 17%
60.05	OUTER GARMENTS AND OTHER ARTICLES, KNITTED OR CROCHETED, NOT ELASTIC OR RUBBERISED:		
60.05.200	- Towels	55% O.I.H. $1.08/sq.m. less 55%	41% O.I.H. $0.81/sq.m. less 41%
60.05.300	- Ornamental trimmings in the piece	7.5%	6%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
60.05.400	- Stockinette bags, wholly of cotton, of a kind commonly used for the packaging of meat	32.5%	20%
60.05.900	- Other (01) Blankets and rugs, wholly of cotton or wholly of viscose fibre (02) Other	32.5%	24%
60.06	KNITTED OR CROCHETED FABRIC AND ARTICLES THEREOF, ELASTIC OR RUBBERISED (INCLUDING ELASTIC KNEE-CAPS AND ELASTIC STOCKINGS):		
60.06.100	- Elastic fabric having a width or flattened width, in the case of tubular fabrics, not exceeding 15.24 cm	45%	25.0%
60.06.200	- Elastic fabric, NSA	20%	13.5%
60.06.3	- Fabrics laminated with expanded or foam rubber and articles made therefrom:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
60.06.310	- - Fabrics	40%	30%
60.06.320	- - Diving dress	7.5%	6%
60.06.330	- - Articles of apparel and clothing accessories, NSA	57.5%	31%
60.06.390	- - Other	40% + 5%	26.0%
60.06.900	- Other	30%	18.0%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
61.01	MEN'S AND BOYS' OUTER GARMENTS:		
61.01.3	Goods, as follows:- (a) ski jackets; (b) parkas; (c) rainwear, being coats (including overcoats), jackets and the like not being goods falling within sub-item 61.01.1:		
61.01.310	- - Overcoats	57.5% O.I.H. 40% and $2.50 ea	31% O.I.H. 23% and $1.50 ea
61.01.320	- - With chest measurement of 86 cm and over, NSA	57.5% O.I.H. 40% and $1.50 ea	31% O.I.H. 23% and $0.90 ea
61.01.390	- - Other	65% O.I.H. 45% and $1.30 ea	35% O.I.H. 26% and $0.78 ea
61.01.4	- Coats (including overcoats), jackets and the like, NSA:		
61.01.410	- - Overcoats	57.5% O.I.H. 40% and $2.50 ea	31% O.I.H. 23% and $1.50 ea
61.01.500	- Vests	57.5% O.I.H. 40% and $0.50 ea	31% O.I.H. 23% and $0.30 ea

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
61.01.620	Padded Ski Trousers	57.5% O.I.H. 40% and $0.85 ea and, for parts 5%	33% O.I.H. 25% and $0.51 ea
61.01.990	Other	52.5% and for parts 5%	a) for diving dress parts etc 29% b) remainder 31%
61.02	WOMEN'S, GIRLS' AND INFANTS' OUTER GARMENTS:		
61.02.5	- Goods, as follows:- (a) coats (including overcoats), jackets and the like, of textile fabric coated, covered or laminated with artificial plastic material resembling leather; (b) ski jackets; (c) parkas; (d) other coats (including overcoats), jackets and the like, being rainwear, not being goods falling within sub-item 61.02.4:		
61.02.51	- - Measuring 1.07 m or less from collar seam to foot of garment:		
61.02.511	- - - Wholly or partly of wool	a) Complete: 57.5% O.I.H. 40% and $1.30 each + 5% b) Parts: 52.5%	a) Complete: 34% O.I.H 26% and $0.78 b) Parts: 29%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
61.02.512	- - - Wholly or partly of silk or wholly or partly of man-made fibres, but not containing wool	a) Complete: 65% O.I.H. 45% and $1 ea + 10% b) Parts: 52.5%	a) Complete 39% O.I 30% and $0.60 b) Parts 29%
61.02.519	- - - Other	a) Complete: 65% O.I.H. 45% and $0.60 ea + 10% b) Parts 52.5%	a) Complete: 39% O.I.H. 30% and $0.36 b) Parts 29%
61.02.59	- - Other:		
61.02.591	- - - Wholly or partly of wool	a) Complete: 57.5% CIH 40% and $2 ea + 5% b) Parts: 52.5%	a) Complete: 34% O.I.H. 26% and $1.20 ea b) Parts: 29%
61.02.592	- - - Wholly or partly of silk or wholly or partly of man-made fibres, but not containing wool	a) Complete: 65% O.I.H. 45% and $1.70 ea +10% b) Parts 52.5%	a) Complete: 39% O.I.H. 30% and $1.02 ea b) Parts 29%
61.02.599	- - - Other	a) Complete: 65% O.I.H. 45% and $1.30 ea + 10% b) Parts 52.5%	a) Complete: 39% O.I.H. 30% and $0.78 ea b) Parts 29%
61.03	MEN'S AND BOYS' UNDERGARMENTS, INCLUDING COLLARS, SHIRT FRONTS AND CUFFS:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
61.03.300	- Under shorts, under vests and the like	a) 65% O.I.H. $0.10 ea + 10% b) 52.5%	a) 38% O.I.H. 7% + $0.06 b) 29%
61.03.400	- Other undergarments, including collars and cuffs	a) 62.5% + 10% b) 52.5%	a) 38% b) 29%
61.04	WOMEN'S, GIRLS' AND INFANTS' UNDERGARMENTS:		
61.04.400	- Other undergarments	a) 62.5% O.I.H. $0.10 ea + 10% b) 52.5%	a) 38% O.I.H. 7% + $0.06 b) 29%
61.05.000	HANDKERCHIEFS	35%	21%
61.06.000	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE	52.5%	29%
61.07.000	TIES, BOW TIES AND CRAVATS	a) wholly of silk 50% OIH $0.45/doz b) other 50% OIH $0.45 + 5%	a) 28% OIH $0.27/doz b) 30% OIH 4% + $0.27 doz
61.09	CORSETS, CORSET-BELTS, SUSPENDER-BELTS, BRASSIERES, BRACES, SUSPENDERS, GARTERS AND THE LIKE (INCLUDING SUCH ARTICLES OF KNITTED OR CROCHETED FABRIC), WHETHER OR NOT ELASTIC		
61.09.900	- Other	Up to 52.5% + 5%	25%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
61.10	GLOVES, MITTENS, MITTS, STOCKINGS, SOCKS AND SOCKETTES, NOT BEING KNITTED OR CROCHETED GOODS:		
61.10.100	- Gloves of the industrial type that are, in whole or part, coated or covered or made up of fabric coated or covered with artificial plastic material	12.5%	25%
61.10.200	- Gloves, NSA; mittens; mitts	12.5% to 47.5%	5%
61.10.900	- Other	47.5% O.I.H. 10% and $0.30/doz pr	27%
61.11	MADE UP ACCESSORIES FOR ARTICLES OF APPAREL:		
61.11.100	- Adjustable shoulder straps of a kind used for female underclothing	65%	35%
61.11.2	- Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments:		
61.11.210	- - Rosettes, bows, ruches, frills, ruffles and the like	12.5%	9%
61.11.290	- Other	52.5%	29%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
61.11.900	- Other.	40%	23%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
62.01	TRAVELLING RUGS AND BLANKETS:		
62.01.100	- Wholly of cotton or wholly of viscose fibre, having a weight of 339 g or more per sq m	7.5%	6%
62.01.900	- Of other materials	35%	26%
62.02	BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN; CURTAINS AND OTHER FURNISHING ARTICLES:		
62.02.200	- Marcella, honeycomb, alhambra, grecian and dimity bedspreads; printed bedspreads wholly of cotton, not less than 150 cm in width and not less than 200 cm in length	7.5%	6%
62.02.300	- Face washers	$0.54/sq.m	$0.41/sq.m.
62.02.400	- Towels of fabrics of huckaback or honeycomb weave, not being face washers	27.5%	21%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
62.02.500	- Towels, NSA and not being of terry towelling or similar terry fabric, as follows: (a) tea towels; (b) guest towels having an area not less than 1550 sq cm	7.5%	6%
62.02.800	- - Blinds	55%	30%
62.02.900	- Other	35%	26%
62.03	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS:		
62.03.300	- Of jute; woolpacks	Free	Free
62.03.900	- Other	30%	10%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
62.04.000	TARPAULINS, SAILS, AWNINGS, SUNBLINDS, TENTS AND CAMPING GOODS	40%	30%
62.05	OTHER MADE UP TEXTILE ARTICLES (INCLUDING DRESS PATTERNS):		
62.05.100	- Fans and hand-screens	45%	26%
62.05.900	- Other	40%	23%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
63.01.000	CLOTHING, CLOTHING ACCESSORIES, TRAVELLING RUGS AND BLANKETS, HOUSEHOLD LINEN AND FURNISHING ARTICLES (OTHER THAN GOODS FALLING WITHIN 58.01, 58.02, or 58.03), OF TEXTILE MATERIALS, FOOTWEAR AND HEADGEAR OF ANY MATERIAL, SHOWING SIGNS OF APPRECIABLE WEAR AND IMPORTED IN BULK OR IN BALES, SACKS OR SIMILAR BULK PACKINGS	52.5% + 5%	31%
63.02.000	USED OR NEW RAGS, SCRAP TWINES, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES	Free	Free

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
64.01	FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR ARTIFICIAL PLASTIC MATERIAL:		
64.01.100	- Ski boots; footwear of a kind used solely or principally in conjunction with diving dress being footwear of expanded rubber	7.5%	6%
64.01.9	- Other:		
64.01.910	- - Goloshes	45% OIH $0.45/pair	34%
64.02	FOOTWEAR WITH OUTER SOLES OF LEATHER OR COMPOSITION LEATHER; FOOTWEAR (OTHER THAN FOOTWEAR FALLING WITHIN 64.01) WITH OUTER SOLES OF RUBBER OR ARTIFICIAL PLASTIC MATERIAL:		
64.02.100	- Ski boots	7.5%	6%
64.03	FOOTWEAR WITH OUTER SOLES OF WOOD OR CORK:		
64.03.100	- Ski boots	7.5%	6%
64.04	FOOTWEAR WITH OUTER SOLES OF OTHER MATERIALS:		
64.04.100	- Ski boots	7.5%	6%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
64.06.000	GAITERS, SPATS, LEGGINGS, PUTTEES, CRICKET PADS, SHINGUARDS, AND SIMILAR ARTICLES, AND PARTS THEREFOR	55% + 5	33%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
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:		
65.01.100	- Of fur or hair felt	35% O.I.H. $3/doz	21% O.I.H. $1.80/ doz
65.01.900	- Other	40% O.I.H. $1.50/ doz	23% O.I.H. $0.90/ doz
65.02	HAT-SHAPES, PLAITED OR MADE FROM PLAITED OR OTHER STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS:		
65.02.100	- Of a kind known as beachwear, plaited, woven or sewn from more than one kind of material, or ornamented in any way other than by mere change of colour	40% O.I.H. $4.50/ doz	23% O.I.H. $2.70/ doz
65.02.200	- Made from braid or similar material sewn with a visible stitch, NSA	32.5% O.I.H. $1.80 /doz	20% O.I.H. $1.08/ doz
65.02.900	- Other	35%	21%
65.03.000	FELT HATS AND OTHER FELT HEADGEAR, BEING HEADGEAR MADE FROM FELT HOODS AND PLATEAUX FALLING WITHIN 65.01, WHETHER OR NOT LINED OR TRIMMED	40% O.I.H. $4.50/ doz	23% O.I.H. $2.70/ doz

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
65.04.000	HATS AND OTHER HEADGEAR, PLAITED OR MADE FROM PLAITED OR OTHER STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	40% O.I.H. $4.50/doz	23% O.I.H. $2.70/doz
65.05	HATS AND OTHER HEADGEAR (INCLUDING HAIR NETS) KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC IN THE PIECE BUT NOT FROM STRIPS, WHETHER OR NOT LINED OR TRIMMED:		
65.05.100	- Hair nets of imitation hair	22.5%	15%
65.05.200	- Hats; caps designed exclusively for female wear; berets; bonnets	40% O.I.H. $4.50/doz	23% O.I.H. $2.70/doz
65.05.9	- Other:		
65.05.910	- - Caps	22.5% and $1.57/doz	15% and $0.94/doz
65.05.990	- - Other	52.5%	29%
65.06	OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED:		
65.06.100	- Bathing or shower headgear; firemen's headgear; miners' hats; safety headgear; headgear of a kind used solely or principally in conjunction with diving dress	7.5%	6%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
65.06.200	- Of furskin or of sheet paper or sheet paperboard, not being goods falling within 65.06.1	a) Of furskin 65% + 10% b) Other 65%	a) Of furskin 39% b) Other 35%
65.06.900	- Other	40% OIH $4.50/doz	23% OIH $2.70/doz
65.07	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES (INCLUDING SPRING FRAMES FOR OPERA HATS) PEAKS AND CHINSTRAPS, FOR HEADGEAR:		
65.07.100	- Linings	52.5% + 5%	31%
65.07.900	- Other	40%	23%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
66.01	UMBRELLAS AND SUNSHADES (INCLUDING WALKING-STICK UMBRELLAS, UMBRELLA TENTS, AND GARDEN AND SIMILAR UMBRELLAS):		
66.01.900	- Other	47.5%	27%
66.02.000	WALKING-STICKS (INCLUDING CLIMBING-STICKS AND SEAT-STICKS), CANES, WHIPS, RIDING-CROPS AND THE LIKE	40%	23%
66.03.000	PARTS, FITTINGS, TRIMMINGS AND ACCESSORIES FOR GOODS FALLING WITHIN 66.01 OR 66.02	47.5%	27%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
68.01.000	ROAD AND PAVING SETTS, CURBS AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	45%	26%
68.02	WORKED MONUMENTAL OR BUILDING STONE, AND GOODS MADE THEREOF (INCLUDING MOSAIC CUBES), OTHER THAN GOODS FALLING WITHIN 68.01 OR WITHIN CH 69:		
68.02.100	- Blocks, sheets or slabs, not polished on any face, edge or end, of marble; smoking requisites of marble	27.5%	17%
68.02.200	- Blocks, sheets or slabs, NSA, not polished on any face, edge or end; - blocks, sheets or slabs, polished on any face, edge or end, in sizes the maximum transverse measurement of which does not exceed 660 mm and, in addition, being of a thickness not exceeding 38 mm; - smoking requisites, NSA; - monumental and other statuary figures; - figures of a kind ordinarily used as ornaments in the household	35%	21%
68.02.300	- Goods of marble, NSA	45%	26%
68.02.900	- Other	57.5% + 10%	36%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
68.03.000	WORKED SLATE AND GOODS MADE OF SLATE, INCLUDING GOODS MADE OF AGGLOMERATED SLATE	35% + 10%	26%
68.04	HAND POLISHING STONES, WHET-STONES, OILSTONES, HONES AND THE LIKE, AND MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE (INCLUDING GRINDING, SHARPENING, POLISHING, TRUEING AND CUTTING WHEELS, HEADS, DISCS AND POINTS), OF NATURAL STONE (WHETHER AGGLOMERATED OR NOT), OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES OR OF POTTERY, WITH OR WITHOUT CORES, SHANKS, SOCKETS, AXLES OR THE LIKE OR OTHER MATERIALS, BUT WITHOUT FRAMEWORKS; SEGMENTS AND OTHER FINISHED PARTS OF SUCH STONES OR WHEELS OF NATURAL STONE (WHETHER AGGLOMERATED OR NOT), OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES OR OF POTTERY:		
68.04.100	- Hand polishing stones, whetstones, oilstones, hones and the like	12.5%	9%
68.04.900	- Other	22.5%	15%
68.06.000	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF WOVEN FABRIC, OR PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP	30%	18%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
68.07.000	SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES OF HEAT-INSULATING, SOUND-INSULATING, OR SOUND ABSORBING MINERAL MATERIALS, AND GOODS MADE OF SUCH MATERIALS, OTHER THAN THOSE FALLING WITHIN 68.12 OR 68.13 OR WITHIN CH 69	40%	23%
68.08.000	GOODS MADE OF ASPHALT, OF PETROLEUM BITUMEN, OF COAL TAR PITCH OR OF SIMILAR MATERIAL	40%	23%
68.09.000	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR GOODS MADE OF VEGETABLE FIBRE, OF WOOD FIBRE, OF STRAW OF WOOD SHAVINGS OR OF WOOD WASTE (INCLUDING SAWDUST), AGGLOMERATED WITH CEMENT, WITH PLASTER OR WITH ANY OTHER MINERAL BINDING SUBSTANCES	30% + 5%	21%
68.10.000	GOODS MADE OF PLASTERING MATERIAL	32.5%	20%
68.11.000	GOODS MADE OF CEMENT (INCLUDING SLAG CEMENT), OF CONCRETE OR OF ARTIFICIAL STONE (INCLUDING GRANULATED MARBLE AGGLOMERATED WITH CEMENT), REINFORCED OR NOT	30% + 5%	21%
68.12.000	GOODS MADE OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE	30% + 5%	21%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
68.13	FABRICATED ASBESTOS AND GOODS MADE THEREOF, WHETHER REINFORCED OR NOT, OTHER THAN GOODS FALLING WITHIN 68.14; MIXTURES WITH A BASIS OF ASBESTOS AND MIXTURES WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE, AND GOODS MADE OF SUCH MIXTURES:		
68.13.100	- Goods, as follows:- (a) Compressed asbestos fibre sheet bonded with rubber, rubber latex or artificial plastic material of a kind used solely or principally in the manufacture of gaskets and similar joints, and gaskets and similar joints made therefrom; (b) cord, being two or more yarns folded together, and goods made therefrom; (c) goods made from yarn; (d) woven, plaited or knotted fabric and goods made therefrom	From 7.5% to 32.5% + 10%	24%
68.13.900	- Other	From 7.5% to 32.5% + 10%	24%
68.14	FRICTION MATERIAL (SEGMENTS, DISCS, WASHERS, STRIPS, SHEETS, PLATES, ROLLS AND THE LIKE) SUITABLE FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
68.14.100	- Segments, discs, washers and the like, of a kind commonly used with (a) vehicles of a kind falling within 87.01.1, 87.02 or 87.03; or (b) trailers for articulated vehicles of a kind falling within 87.14.19	From 35% to 37.5% + 10%	27%
68.14.900	- Other	37.5% + 10%	27%
68.15.000	WORKED MICA AND GOODS MADE OF MICA, INCLUDING BONDED MICA SPLITTINGS ON A SUPPORT OF PAPER OR FABRIC	27.5%	17%
68.16	GOODS MADE OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING GOODS MADE OF PEAT), NOT FALLING WITHIN ANY OTHER ITEM:		
68.16.100	- Refractory bricks, blocks, tiles and similar refractory constructional goods	20%	13%
68.16.200	- Goods made of graphite, carbon or peat	Free	Free
68.16.900	- Other	40%	23%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
69.01.000	HEAT-INSULATING BRICKS, BLOCKS, TILES AND OTHER HEAT-INSULATING GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS (INCLUDING KIESELGUHR, TRIPOLITE OR DIATOMITE)	20%	13%
69.02.000	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS, OTHER THAN GOODS FALLING WITHIN 69.01	20%	13%
69.03.000	OTHER REFACTORY GOODS (INCLUDING RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN GOODS FALLING WITHIN 69.01	20%	13%
69.04.000	BUILDING BRICKS (INCLUDING FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE)	22.5% + 10%	20%
69.05.000	ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY-LINERS, CORNICES AND OTHER CONSTRUCTIONAL GOODS, INCLUDING ARTICHITECTURAL ORNAMENTS	40%	23%
69.06.000	PIPING, CONDUITS AND GUTTERING (INCLUDING ANGLES, BENDS AND SIMILAR FITTINGS)	40%	23%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
69.07	UNGLAZED SETTS, FLAGS AND PAVING, HEARTH AND WALL TILES:		
69.07.100	- Having a surface area of less than 5000 sq mm or a thickness of more than 12 mm	From Free to 35%	5%
69.07.900	- Other	From Free to 35%	21%
69.08	GLAZED SETTS, FLAGS AND PAVING, HEARTH AND WALL TILES:		
69.08.100	- Having a surface area of less than 5000 sq mm or a thickness of more than 12 mm	From Free to 35%	21%
69.08.900	- Other	From Free to 35%	21%
69.09	LABORATORY, CHEMICAL OR INDUSTRIAL WARES; TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; POTS, JARS AND SIMILAR GOODS OF A KIND COMMONLY USED FOR THE CONVEYANCE OR PACKING OF GOODS:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
69.09.100	- Laboratory wares other than combustion boats and balls for ball mills; spurs, stilts and thimbles; zinc refining retorts; pots, jars and similar goods of a kind commonly used for the conveyance or packing of goods	7.5%	5%
69.09.900	- Other	40%	23%
69.10.000	SINKS, WASH BASINS, BIDETS, WATER CLOSET PANS, URINALS, BATHS AND LIKE SANITARY FIXTURES	42.5% + 5%	27%
69.11.000	TABLEWARE AND OTHER GOODS OF A KIND COMMONLY USED FOR DOMESTIC OR TOILET PURPOSES, OF PORCELAIN OR CHINA (INCLUDING BISCUIT PORCELAIN AND PARIAN):	30%	25%
69.12.000	TABLEWARE AND OTHER GOODS OF A KIND COMMONLY USED FOR DOMESTIC OR TOILET PURPOSES, OF POTTERY OTHER THAN PORCELAIN OR CHINA	30%	25%
69.13	STATUETTES AND OTHER ORNAMENTS, AND ARTICLES OR PERSONAL ADORNMENT; ARTICLES OF FURNITURE:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
69.13.100	- Goods, as follows:- (a) articles of personal adornment; (b) lamps; (c) lamp bases with electrical fittings; (d) ornaments, including ornamental articles of furniture, but not including - (i) monumental or other statuary figures; (ii) figures of a kind ordinarily used in the household; (iii) vases, jardinieres or like bowls or containers; (iv) lamp bases without electrical fittings	45%	26%
69.13.200	- Goods, NSA, as follows:- (a) monumental and other statuary figures; (b) figures of a kind ordinarily used in the household; (c) articles of porcelain or china (including biscuit porcelain and parian)	32.5%	20%
69.13.900	- Other	40%	23%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
69.14	OTHER CERAMIC PRODUCTS:		
69.14.100	- Bottles, jars and similar articles	12.5%	9%
69.14.900	- Other	40%	23%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
70.09.100	- Rear-view mirrors of a kind used on vehicles of a kind falling within 87.02	37.5%	25%
70.09.9	- Other		
70.09.910	- - Having an area exceeding 500 sq cm	From 22.5% to 42.5%	15%
70.09.920	- - Having an area not exceeding 500 sq cm	From 22.5% To 45%	5%
70.10	CARBOYS, BOTTLES, JARS, POTS, TUBULAR CONTAINERS AND SIMILAR CONTAINERS, OF GLASS, OF A KIND COMMONLY USED FOR THE CONVEYANCE OR PACKING OF GOODS; STOPPERS AND OTHER CLOSURES, OF GLASS:		
70.10.100	- Tube vials, that is to say, containers manufactured from glass tubing	7.5%	7.5%
70.10.900	- Other	From 7.5% to 47.5% + 5%	5%
70.11	GLASS ENVELOPES (INCLUDING BULBS AND TUBES) FOR ELECTRIC LAMPS, ELECTRONIC VALVES OR THE LIKE:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
70.11.100	- For cathode-ray tubes as used in television receivers	15%	11%
70.11.900	-- Other	7.5%	15%
70.12.000	GLASS INNERS FOR VACUUM FLASKS OR FOR OTHER VACUUM VESSELS	45%	26%
70.13	GLASSWARE NOT FALLING WITHIN 70.19 OF A KIND COMMONLY USED FOR TABLE, KITCHEN, TOILET OR OFFICE PURPOSES, FOR INDOOR DECORATION, OR FOR SIMILAR USES:		
70.13.100	- Heat resisting glassware of a kind commonly used for cooking purposes	60%	33%
70.13.200	- Goods, as follows:- (a) figures of a kind commonly used as ornaments in the household; (b) statuary figures; (c) syphon vases with or without heads	From 17.5% to 32.5%	20%
70.13.9	- Other		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
70.13.910	- - Containing 24% or more by weight of combined lead evaluated as lead monoxide (PbO)	7.5%	5%
70.13.990	- - Other	From 15% to 45% OIH $0.30/doz.	10 % and $0.30/doz.
70.14	ILLUMINATING GLASSWARE, SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS, NOT OPTICALLY WORKED OR OF OPTICAL GLASS:		
70.14.100	- Illuminating glassware (including bowls and shades but not including candlesticks), not containing 24% or more by weight of combined lead evaluated as lead monoxide (PbO); silvered glass reflectors of the type used in traffic control signal lights	From 40% to 52.5% + 10%	35%
70.14.200	- Reflectors and refractors for lighting purposes of a kind commonly used with - (a) vehicles of a kind falling within 87.01, 87.02 or 87.03; or (b) trailers for articulated vehicles of a kind falling within 87.14.19	From 35% to 52.5% + 10%	25%
70.14.900	- Other	From 7.5% to 52.5% + 10%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
70.15.000	CLOCK AND WATCH GLASSES AND SIMILAR GLASSES (INCLUDING GLASS OF A KIND USED FOR SUNGLASSES BUT NOT 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	From 10% to 25%	25%
70.16.000	BRICKS, TILES, SLABS, PAVING BLOCKS, SQUARES AND OTHER GOODS MADE OF PRESSED OR MOULDED GLASS, OF A KIND COMMONLY USED IN BUILDING; MULTI-CELLULAR GLASS IN BLOCKS, SLABS, PLATES, PANELS AND SIMILAR FORMS	From 7.5% To 27.5%	5%
70.17.000	LABORATORY, HYGIENIC AND PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED; GLASS AMPOULES	From 7.5% To 30%	25%
70.18.000	OPTICAL GLASS AND ELEMENTS OF OPTICAL GLASS, OTHER THAN OPTICALLY WORKED ELEMENTS; BLANKS FOR CORRECTIVE SPECTACLE LENSES	From 7.5% To 37.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
70.19	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS AND SEMI-PRECIOUS STONES, FRAGMENTS AND CHIPPINGS, AND SIMILAR FANCY OR DECORATIVE GLASS SMALLWARES, AND GLASSWARE MADE THEREFROM; GLASS CUBES AND SMALL GLASS PLATES, WHETHER OR NOT ON A BACKING, FOR MOSAICS AND SIMILAR DECORATIVE PURPOSES; ARTIFICIAL EYES, OF GLASS (INCLUDING THOSE FOR WEAR BY HUMANS); ORNAMENTS AND OTHER FANCY ARTICLES OF LAMP WORKED GLASS; GLASS GRAINS (BALLOTINI):		
70.19.100	- Glass grains (that is to say, ballotini)	35%	15%
70.19.200	- Imitation pearls and imitation precious and semi-precious stones, not being beads; cameos and intaglios	Free	Free
70.19.900	- Other	From 12.5% To 45%	5%
70.20	GLASS FIBRE (INCLUDING WOOL), YARNS, FABRICS, AND GOODS MADE THEREFROM:		
70.20.100	- Glass wool and goods made therefrom; tyre cord fabrics	From 22.5% To 40%	15%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
70.20.200	- Rovings and woven rovings	From 30% OIH $0.26/Kg To 40%	40%
70.20.300	- Goods, as follows:- (a) chopped strand, chopped strand mat (including surface tissue), continuous filament mat; (b) cords (including tyre cord), cordage, braids and sleeving; (c) discs of a kind used for abrasive wheel reinforcement; (d) insect screening; (e) sliver; (f) woven fabrics of a kind ordinarily used for industrial purposes (but not including tyre cord fabrics); (g) yarns	From 22.5% To 45%	30%
70.20.900	- Other	From 22.5% To 40%	20%
70.21.000	OTHER GLASSWARE	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
71.01.000	PEARLS, UNWORKED OR WORKED, BEING PEARLS NOT MOUNTED, SET OR STRUNG OR BEING UNGRADED PEARLS TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT	17.5%	12%
71.02	PRECIOUS AND SEMI-PRECIOUS STONES, UNWORKED, CUT OR OTHERWISE WORKED, BEING STONES NOT MOUNTED, SET OR STRUNG OR BEING UNGRADED STONES TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT:		
71.02.100	- Piezo-electric crystals, cut or otherwise worked	45%	26%
71.02.900	- Other	Free and for cut polished diamonds 10%	Cut polished diamonds 7% Remainder free
71.03	SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, UNWORKED, CUT OR OTHERWISE WORKED, BEING STONES NOT MOUNTED, SET OR STRUNG OR BEING UNGRADED STONES TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT:		
71.03.100	- Piezo-electric crystals, cut or otherwise worked; beads	45%	26%
71.03.900	- Other	Free	free

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
71.04.000	DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES	Free	Free
71.05	SILVER, INCLUDING SILVER GILT AND PLATINUM-PLATED SILVER, UNWROUGHT OR SEMI-MANUFACTURED:		
71.05.100	- Assaying not less than 75% of fine silver, not being brazing, soldering or dental alloys; powders and flakes; purl	Free	Free
71.05.900	- Other	35% and $0.064/kg	21% + $0.054/kg
71.06.000	ROLLED SILVER, UNWORKED OR SEMI-MANUFACTURED	12.5% and $0.11/kg	10%
71.07	GOLD, INCLUDING PLATINUM-PLATED GOLD, UNWROUGHT OR SEMI-MANUFACTURED:		
71.07.100	- Goods, as follows:- (a) powders and flakes; (b) purl; (c) goods assaying not less than 37.5% of fine gold or not less than 75% of fine silver, not being - (i) brazing, soldering or dental alloys;	Free	Free

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
	(ii) gold leaf; or (iii) foil of a thickness (excluding any backing) not exceeding 0.15 mm		
71.07.900	- Other	35% and $0.064/kg	21% + $0.054/kg
71.08.000	ROLLED GOLD ON BASE METAL OR SILVER, UNWORKED OR SEMI-MANUFACTURED	35% and $0.064/kg	21% + $0.054/kg
71.09.000	PLATINUM AND OTHER METALS OF THE PLATINUM GROUP, UNWROUGHT OR SEMI-MANUFACTURED	From Free to 7.5%	5%
71.10.000	ROLLED PLATINUM, OR OTHER METALS OF THE PLATINUM GROUP, ON BASE METAL OR PRECIOUS METAL UNWORKED OR SEMI-MANUFACTURED	7.5%	5%
71.11.000	GOLDSMITHS', SILVERSMITHS' AND JEWELLERS' SWEEPINGS, RESIDUES, LEMELS, AND OTHER WASTE AND SCRAP, OF PRECIOUS METAL	Free	Free
71.12	ARTICLES OF JEWELLERY AND PARTS THEREFOR, OF PRECIOUS METAL OR ROLLED PRECIOUS METAL:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
71.12.100	- Catches and joints for pins; clasps; points; brooch pins	30%	18%
71.12.200	- Fans and hand screens and frames therefor	45%	26%
71.12.900	- Other	45%	26%
71.13	GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREFOR, OF PRECIOUS METAL OR ROLLED PRECIOUS METAL, OTHER THAN GOODS FALLING WITHIN 71.12:		
71.13.100	- Knives, spoons, forks, fish-eaters, butter-knives, ladles and similar kitchen or table-ware	40%	23%
71.13.900	- Other	45%	26%
71.14	OTHER GOODS MADE OF PRECIOUS METAL OR ROLLED PRECIOUS METAL:		
71.14.100	- Laboratory, chemical or industrial wares, of platinum or of other metals of the platinum group ; wire of precious metal or rolled precious metal	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
71.14.900	- Other	45%	26%
71.15.000	GOODS CONSISTING OF, OR INCORPORATING, PEARLS OR PRECIOUS OR SEMI-PRECIOUS STONES (WHETHER NATURAL SYNTHETIC OR RECONSTRUCTED)	45%	26%
71.16.000	IMITATION JEWELLERY	45%	26%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
72.01.000	COIN	Free	Free

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.01.000	PIG IRON, CAST IRON AND SPIEGELEISEN, IN PIGS, BLOCKS, LUMPS AND SIMILAR FORMS	$3.94/tonne + 10%P	$3.50/tonne + 7%
73.02.000	FERRO-ALLOYS	Free	
73.03.000	WASTE AND SCRAP METAL OF IRON OR STEEL	$3.94/tonne	$3.50/tonne
73.04	SHOT AND ANGULAR GRIT, OF IRON OR STEEL, WHETHER OR NOT GRADED; WIRE PELLETS OF IRON OR STEEL:		
73.04.100	- Steel shot	7.5%	6%
73.04.900	- Other	17.5%	12%
73.05.000	IRON OR STEEL POWDERS; SPONGE IRON OR STEEL	Free	Free
73.06.000	PUDDLED BARS AND PILINGS; INGOTS, BLOCKS, LUMPS AND SIMILAR FORMS, OF IRON OR STEEL	$6.40/tonne + 5%P	$5.36/tonne + 4%
73.07.000	BLOOMS, BILLETS, SLABS AND SHEET BARS (INCLUDING TINPLATE BARS), OF IRON OR STEEL; PIECES ROUGHLY SHAPED BY FORGING, OF IRON OR STEEL		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.08.000	IRON OR STEEL COILS FOR RE-ROLLING	$6.40/tonne	$5.36/tonne
73.09.000	UNIVERSAL PLATES OF IRON OR STEEL	$6.89/tonne and 12.5% + 5%	$5.71/tonne + 12%
73.10	BARS AND RODS (INCLUDING WIRE ROD), OF IRON OR STEEL, HOT-ROLLED, FORGED, EXTRUDED COLD-FORMED OR COLD-FINISHED (INCLUDING PRECISION-MADE); HOLLOW MINING DRILL STEEL;		
73.10.100	- Wire rod in coils	$7.87/tonne	$6.39/tonne
73.10.200	- Not worked, or decorated but not further worked, not being wire rod in coils or hollow mining drill steel	$9.84/tonne	$7.69/tonne
73.10.900	- Other	55%	30%
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:		
73.11.1	- Angles and tees:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.11.110	- - Not worked, or decorated but not further worked	$9.84/tonne	$7.69/tonne
73.11.190	- - Other	55% + 5%	33%
73.11.9	- Other		
73.11.910	- - Not worked, or decorated but not further worked	$8.85/tonne	7.05/tonne
73.11.990	- - Other	37.5% and $10.83/tonne	22% and $8.65/tonne
73.12	HOOP AND STRIP, OF IRON OR STEEL, HOT-ROLLED OR COLD-ROLLED:		
73.12.1	- Not worked, or decorated but not further worked, not being bonded or clad with bearing metal:		
73.12.110	- - As prescribed by by-law	Free	Free
73.12.120	- - Tinned	7.5%	6%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.12.130	- - Electrical steel, that is to say, iron and steel of a kind that as imported or when further processed is ordinarily used in electrical circuitry of any kind, not being goods falling within 73.12.12	15%	10%
73.12.900	- Other	55% + 5%	33%
73.13	SHEETS AND PLATES, OF IRON OR STEEL, HOT-ROLLED OR COLD-ROLLED:		
73.13.200	- Tinned, whether or not cut to non-rectangular shape or decorated, not worked or not further worked	7.5%	6%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.13.400	- Electrical steel, that is to say, iron and steel of a kind that as imported or when further processed is ordinarily used in electrical circuitry of any kind	15%	10%
73.13.900	- Other	55% + 5%	33%
73.14	IRON OR STEEL WIRE, WHETHER OR NOT COATED, BUT NOT INSULATED:		
73.14.100	- Having no cross-sectional dimension exceeding 1.83 mm	25%	16%
73.14.900	- Other	5% and $11.81/tonne	4% and $8.95/tonne
73.15	ALLOY STEEL AND HIGH CARBON STEEL IN THE FORMS MENTIONED IN 73.06 TO 73.14 (INCLUSIVE):		
73.15.100	- Shapes, sections, bars, rods, angles, tees, hoop, strip, not worked, or decorated but not further worked, as prescribed by by-law	Free	Free
73.15.2	- Bars and rods, not worked, or decorated but not further worked, but not including wire rod in coils:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.15.210	- - Of alloy steel not being low alloy steel	35%	21%
73.15.220	- - Of alloy steel not being low alloy steel, as prescribed by by-law	15%	10%
73.15.290	- - Other	15%	10%
73.15.300	- Hoop, strip, sheets and plates, being forms containing not less than 12.5% by weight of chromium	35% C.I.H. $275.58/tonne	21% C.I.H. $165.35/tonne
73.15.9	- Other forms, including hollow mining drill steel:		
73.15.910	- - Of alloy steel not being low alloy steel	35%	21%
73.15.920	- - Wire and wire rod of alloy steel not being low alloy steel, as prescribed by by-law	15%	10%
73.15.990	- - Other	15%	10%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.16	RAILWAY AND TRAMWAY TRACK CONSTRUCTION MATERIAL OF IRON OR STEEL, BEING RAILS, CHECK-RAILS, SWITCH BLADES, CROSSINGS (OR FROGS), CROSSING PIECES , POINT RODS, RACK RAILS, SLEEPERS, FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BED-PLATES, TIES OR OTHER MATERIAL SPECIALLY DESIGNED FOR JOINING OR FIXING RAILS:		
73.16.100	- Rails, check-rails and rack rails	$7.87/tonne	$6.39/tonne
73.16.200	- Point rods, fish-plates and ties	$12.30/tonne	$9.25/tonne
73.16.900	- Other	52.5% + 5% (except for switch blades, crossings etc.)	31%
73.17	TUBES AND PIPES, OF CAST IRON:		
73.17.100	- Of an internal diameter of not less than 50 mm and not more than 153 mm or of an internal cross-sectional area not less than that of a tube of an internal diameter of 50 mm and not greater than that of a tube of an internal diameter of 153 mm, not being designed for the conveyqnce of gas or liquids under pressure	35% + 10%	26%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
	(01) Goods for use in the agricultural, dairying, grazing or mining industries (02) Other		
73.17.900	- Other	$6.6¼/tonne	$5.53/tonne
73.18	TUBES AND PIPES AND BLANKS THEREFOR, OF IRON (OTHER THAN CAST IRON) OR STEEL, EXCLUDING HIGH-PRESSURE HYDRO-ELECTRIC CONDUITS:		
73.18.100	- Metal-cased metal pipes and tubes, not worked, or decorated but not further worked	7.5%	6%
73.18.200	- Welded, of an internal diameter exceeding 76 mm or of an internal cross-sectional area exceeding that of a circle of 76 mm diameter	35%	21%
73.18.900	- Other	20%	1[illegible]%
73.19.000	HIGH-PRESSURE HYDRO-ELECTRIC CONDUITS OF STEEL, WHETHER OR NOT REINFORCED	35%	21%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.20	TUBE AND PIPE FITTINGS (INCLUDING JOINTS, ELBOWS, UNIONS AND FLANGES), OF IRON OR STEEL:		
73.20.100	- Forged steel flanges	40%	23%
73.20.200	- Malleable cast iron fittings	50%	28%
73.20.900	- Other	30%	18%
73.21	STRUCTURES AND PARTS OF STRUCTURES, (INCLUDING HANGARS AND OTHER BUILDINGS, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORK, 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:		
73.21.100	- Beams, channels, joists, girders and columns	37.5% and $10.83/tonne	22%
73.21.200	- Welded pipes and tubes of an internal diameter exceeding 76 mm or of an internal cross-sectional area exceeding that of a circle of 76 mm diameter	35%	22%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.21.300	- Pipes and tubes NSA, not being goods that are in an unassembled condition and in that condition are not pipes or tubes	20%	13.5%
73.21.900	- Other	55% + 5%	33%
73.22	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 LITRES, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT:		
73.22.100	- Jacketed vats or jacketed tanks, lined or unlined; enamelled vats or tanks, not jacketed	35%	26%
73.22.900	- Other	55% + 5%	38%
73.23.000	CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, OF SHEET OR PLATE IRON OR STEEL, OF A KIND COMMONLY USED FOR THE CONVEYANCE OR PACKING OF GOODS	55%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.24	CONTAINERS, OF IRON OR STEEL, FOR COMPRESSED OR LIQUEFIED GAS:		
73.24.100	- Of the seamless type	35%	21%
73.24.9	- Other		
73.24.910	- - Having a water capacity not exceeding 158 kilograms and not being of the cryogenic type	12.5%	9%
73.24.990	- - Other	40%	23%
73.25	STRANDED WIRE, CABLES, CORDAGE, ROPES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL WIRE, BUT EXCLUDING INSULATED ELECTRIC CABLES:		
73.25.100	- Of a kind commonly used as shafting for flexible transmissions	7.5%	5%
73.25.900	- Other	42.5%	24%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.26.000	BARBED IRON OR STEEL WIRE; TWISTED HOOP OR SINGLE FLAT WIRE BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF KINDS USED FOR FENCING, OF IRON OR STEEL	$9.8/tonne	3%
73.27	GAUZE, CLOTH, GRILL, NETTING, FENCING, REINFORCING FABRIC AND SIMILAR MATERIALS OF IRON OR STEEL WIRE; EXPANDED METAL, OF IRON OR STEEL:		
73.27.100	- Goods, as follows:- (a) netting; (b) woven wire having not less than 48 holes to the cm measured along the warp and having not less than 48 holes to the cm measured along the weft; (c) woven wire (including endless bands) for paper-making machines	From FREE to 7.5%	5%
73.27.200	- Expanded metal	55% + 5%	33%
73.27.900	- Other	55% + 5%	38%
73.29	CHAIN AND PARTS THEREFOR, OF IRON OR STEEL:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.29.100	- Sprocket chain or conveyor chain, and parts therefor	From 35% to 35% and $8/kg	26%
73.29.900	- Other	25%	16%
73.30	ANCHORS AND GRAPNELS AND PARTS THEREFOR, OF IRON OR STEEL:		
73.30.100	- Anchors exceeding 51 kg in weight and parts therefor	7.5%	5%
73.30.900	- Other	55% + 5%	33%
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 THOSE WITH HEADS OF COPPER:		
73.31.100	- Horse-shoe nails	$0.026/kg	3%
73.31.200	- Drawing pins	55% + 5%	36%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.31.300	- Spikes	47.5%	27%
73.31.900	- Other	37.5% + 5%	27%
73.32	BOLTS AND NUTS (INCLUDING BOLT ENDS AND SCREW STUDS), WHETHER OR NOT THREADED OR TAPPED, AND SCREWS (INCLUDING SCREW HOOKS AND SCREW RINGS), OR IRON OR STEEL; RIVETS, COTTERS, COTTER-PINS, WASHERS AND SPRING WASHERS, OF IRON OR STEEL:		
73.32.100	- For use as original components in the assembly or manufacture of - (a) vehicles of a kind falling within 87.01.1, 87.02 or 87.03; or (b) trailers for articulated vehicles of a kind falling within 87.14.19	35%	21%
73.32.200	- Screw hooks and screw rings	22.5% + 10%	20%
73.32.9	- Other		
73.32.920	- - U-Bolts and shackle bolts	40%	23%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.32.930	- - Cotters and cotter-pins of a kind used solely or principally for affixing pedal cranks to bicycles and auto-cycles	7.5%	5%
73.32.940	- - Cotters and cotter-pins, NSA	55% + 5%	36%
73.32.950	- - Screws of a kind not suitable for use with nuts, NSA	40% + 5%	29%
73.32.990	- - Other	40% less $0.007/lb	29% less $0.0[illegible]
73.33	NEEDLES FOR HAND SEWING (INCLUDING EMBROIDERY), HAND CARPET NEEDLES AND HAND KNITTING NEEDLES, BODKINS, CROCHET HOOKS, AND THE LIKE AND EMBROIDERY STILETTOS, OF IRON OR STEEL:		
73.33.100	- Crochet hooks	7.5%	5%
73.33.900	- Other	35%	21%
73.34	PINS (OTHER THAN HATPINS OR OTHER ORNAMENTAL PINS OR DRAWING PINS), HAIRPINS AND CURLING GRIPS, OF IRON OR STEEL:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.34.100	- Ordinary pins with solid metal heads; bobby pins; curling grips	30%	18%
73.34.900	- Other	7.5%	5%
73.35	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL:		
73.35.100	- For use with fuel injection equipment for internal combustion piston engines, UNDER SECURITY	7.5%	6%
73.35.200	- Goods, as follows:- (a) for use as original components in the assembly or manufacture of - (i) vehicles of a kind falling within 87.01.1, 87.02 or 87.03; or (ii) trailers for articulated vehicles of a kind falling within 87.14.19 NSA, UNDER SECURITY (b) suitable for use in engines of a kind falling within 84.06.2 or 84.06.3	35%	21%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.35.300	- For use with internal combustion piston engines, NSA, UNDER SECURITY	As per parent item	As per parent item
73.35.9	- Other		
73.35.910	- - For vehicles	37.5%	22%
73.35.990	- - Other	55% + 5%	36%
73.36	STOVES (INCLUDING STOVES WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), RANGES, COOKERS, GRATES, FIRES AND OTHER SPACE HEATERS, GAS-RINGS, PLATE WARMERS WITH BURNERS, WASH BOILERS WITH GRATES OR OTHER HEATING ELEMENTS, AND SIMILAR EQUIPMENT, OF A KIND USED FOR DOMESTIC PURPOSES, NOT ELECTRICALLY OPERATED, AND PARTS THEREFOR OR IRON OR STEEL:		
73.36.1	- Stoves, ranges, cookers and like appliances of a kind ordinarily used on a stand, work bench, table or like support, having a weight (excluding the weight of any external fuel cylinder) not exceeding 18.2 kg per appliance		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.36.110	- - Oil or spirit fired appliances	7.5%	5%
73.36.190	- - Other appliances	35%	21%
73.36.200	- Space heaters and parts therefor, other than oil or spirit fired portable space heaters and parts therefor; wash boilers and parts therefor	From 25% to 55% + 5%	20%
73.36.9	- Other		
73.36.910	- - Gas fired goods and parts therefor	27.5%	25%
73.36.990	- - Other	35%	5%
73.37.000	BOILERS (OTHER THAN BOILERS FALLING WITHIN 84.01) AND RADIATORS, FOR CENTRAL HEATING NOT ELECTRICALLY HEATED AND PARTS THEREFOR, 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 THEREFOR OF IRON OR STEEL	From 27.5% to 55% + 5%	20%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.38	GOODS OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES, SANITARY WARE FOR INDOOR USE, AND PARTS THEREFOR, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING AND POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL:		
73.38.100	- Kettles, saucepans and oval boilers, of cast iron (whether tinned or plain); sewing machine bobbins; soda water syphons and parts therefor	7.5%	6%
73.38.200	SMOKING REQUISITES	35%	21%
73.38.300	- Goods as follows : (a) Furniture and parts therefor, N.S.A.; (b) Stationery and parts therefor.	45%	26%
73.38.400	- Goods as follows : (a) stove toasters; (b) soap racks; (c) kitchenware, N.S.A., manufactured of wire, tinned plate, plated metal, or a combination of such materials, with handles of any material or without handles.	45% OIH $0.237/doz. + 5%	31% or if higher $0.1068/doz.

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.38.500	- Goods as follows : (a) plated tableware; (b) hollow-ware and tableware, of stainless steel, of a kind commonly used for preparing, conserving or serving food.	45%	26%
73.38.600	- Goods as follows : (a) Wool (b) Pot scourers and scouring and polishing, pads, gloves and the like.	45% + 5%	31%
73.38.900	- Other	55%	30%
73.40	OTHER GOODS MADE OF IRON OR STEEL:		
73.40.100	- Machine belt fasteners; travel goods, handbags, wallets, vanity compacts and similar goods and parts therefor; furniture and parts therefor, not being goods of 73.40.6; turnbuckles and parts therefor; stationery and parts therefor.	45%	25%
73.40.200	- Balls for bearings	12.5%	15%
73.40.300	- Balls for ball mills	30%	18%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
73.40.400	- Rods for rod mills; toolmakers' die block blanks	$9.84/tonne	5%
73.40.500	- Wedged wires and wedged bars, as used in the manufacture of screens and sieves	15%	10%
73.40.600	- Smoking requisites	35%	21%
73 40.700	- Parts or fittings of a kind used solely or principally in ships, boats or other vessels	37.5%	22%
73.40.800	- Boxes, casks, cans, drums, reservoirs, tanks, vats and similar containers	55% + 5%	33%
73.40.9	- Other		
73.40.910	- - Corset busks and similar supports for articles of apparel or clothing accessories	52.5%	25%
73.40.990	- - Other	55% + 5%	36%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
74.01	COPPER MATTE; UNWROUGHT COPPER (WHETHER REFINED OR NOT); COPPER WASTE AND SCRAP		
74.01.100	- Copper alloys, as follows:- (a) containing lead or antimony or both, being Babbits or other bearing alloys; (b) brazing and soldering alloys	25%	16⅔ . ⅔
74.01.900	- Other	From Free to 12.5%	9%
74.02.000	MASTER ALLOYS	12.5%	9 ⅓
74.03	WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF COPPER: COPPER WIRE:		
74.03.100	- Unalloyed wire having a value of $1102 or more per tonne	12.5% + $110 per tonne (Av = 18%)	10%
74.03.200	- Angles, bars, rods, shapes and sections, further worked than decorated but not further worked	From 35% + $64.30 to 52.5%	10%
74.03.900	- Other	From 25% to 35% + $64.30	10%
74.04	WROUGHT PLATES, SHEETS AND STRIP, OF COPPER:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
74.04.100	- Sheets and strip, of unalloyed copper, of a thickness not exceeding 0.3 mm, whether or not cut to non-rectangular shape, not worked or decorated but not further worked	25% + $110 per tonne	10%
74.04.2	- Of copper alloys, whether or not cut to non-rectangular shape, not worked, or decorated but not further worked:		
74.04.210	- - Brass sheets and strip of a thickness not exceeding 0.3 mm	35%	10%
74.04.220	- - Brass sheets and strip, of a thickness exceeding 0.3 mm and not exceeding 3.2 mm	22.5%	10%
74.04.290	- - Other	From 7.5% to 25%	10%
74.04.900	- Other	From 7.5% to 55%	10%
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 MILLIMETRES:		
74.05.100	- Of unalloyed copper or of brass of a thickness (excluding any backing) of not less than 0.05 millimetres	32.5%	10%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
74.05.900	- Other	7.5%	10%
74.06.000	COPPER POWDERS AND FLAKES	FREE	Free
74.07	TUBES AND PIPES AND BLANKS THEREFOR, OF COPPER; HOLLOW BARS OF COPPER:		
74.07.1	- Not worked, or decorated but not further worked:		
74.07.110	- - Of copper alloys	From 25% to 35% + $64.30/tonne	10%
74.07.120	- - Of unalloyed copper	12.5% + $110/tonne	10%
74.07.900	- Other	From 5% + $64.30 per tonne to 5%	10%
74.08.000	TUBE AND PIPE FITTINGS (INCLUDING JOINTS, ELBOWS, SOCKETS AND FLANGS), OF COPPER	From 5% + $64.30 to 52.5% + 5% Except goods of brass, bronze or gunmetal	2%
74.10.000	STRANDED WIRE, CABLES, CORDAGE, ROPES, PLAITED BANDS AND THE LIKE, OF COPPER WIRE, OTHER THAN INSULATED ELECTRIC WIRES AND CABLES	From 12.5% + $110 per tonne to 42.5%	5% + $45 per tonne
74.11	GAUZE, CLOTH, GRILL, NETTING, FENCING, REINFORCING FABRIC AND SIMILAR MATERIALS (INCLUDING ENDLESS BANDS), OF COPPER WIRE; EXPANDED METAL, OF COPPER:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
74.11.100	- Woven goods having not less than 48 picks and 48 ends per cm	Free	Free
74.11.200	- Expanded metal	55%	15%
74.11.900	- Other	25%	16%
74.15	NAILS, TACKS, STAPLES, HOOKNAILS, SPIKED CRAMPS, STUDS, SPIKES AND DRAWING PINS, OF COPPER, OR OF IRON OR STEEL WITH HEADS OF COPPER; BOLTS AND NUTS (INCLUDING BOLT ENDS AND SCREW STUDS), WHETHER OR NOT THREADED OR TAPPED, AND SCREWS (INCLUDING SCREW HOOKS AND SCREW RINGS), OF COPPER; RIVETS, COTTERS, COTTER-PINS, WASHERS AND SPRING WASHERS, OF COPPER:		
74.15.100	- Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins	42.5%	24%
74.15.900	- Other	40%	23%
74.16	SPRINGS OF COPPER:		
74.16.100	- Of copper, alloy, in which the alloy contains more than 10% by weight of nickel	40% less $0.007/kg	23% less $0.003/kg
74.16.900	- Other	55% + 5%	33%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
74.17	COOKING AND HEATING APPARATUS OF A KIND USED FOR DOMESTIC PURPOSES, NOT ELECTRICALLY OPERATED, AND PARTS THEREFORE, OF COPPER:		
74.17.100	- Space heaters and parts therefor, other than oil or spirit fired portable space heaters and parts therefor; wash boilers and parts therefor	From 25% to 55%	20%
74.17.9	- Other		
74.17.910	- - Gas fired goods and parts therefor	55%	20%
74.17.990	- - Other	From 25% To 55%	5%
74.18	OTHER GOODS OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES, SANITARY WARE FOR INDOOR USE, AND PARTS THEREFOR, OF COPPER:		
74.18.100	- Goods of copper alloy, in which the alloy contains more than 10% by weight of nickel	40% less $0.007/kg	23% less $0.003/kg

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
74.18.2	- Goods, as follows, NSA:- (a) kitchenware manufactured of wire, plated metal, or a combination of such materials, with handles of any material or without handles; (b) dish, pot, pan or plate washers; (c) plated tableware; (d) smoking requisites:		
74.18.210	- - Smoking requisites	35%	21%
74.18.290	- - Other	45%	26%
74.18.900	- Other	52% + 5% Except goods wholly of brass, bronze or gunmetal	32%
74.19	OTHER GOODS MADE OF COPPER:		
74.19.100	- Sprinkler heads for fire extinguisher systems	Flameguns 37.5% Remainder 37.5% + 10%	34%
74.19.200	- Goods of copper alloy, in which the alloy contains more than 10% by weight of nickel	40% less $0.007 per kg	23%
74.19.3	- Goods, as follows, NSA:- (a) pins; (b) curling grips; (c) smoking requisites and parts therefor:		
74.19.310	- - Pins not being bobby pins or ordinary pins with solid metal heads	7.5%	6%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
74.19.390	- - Other	From 30% to 35%	21%
74.19.400	- Goods, as follows, NSA:- (a) chain and parts therefor; (b) furniture and parts therefor; (c) stationery and parts therefor; (d) travel goods, handbags, wallets, vanity compacts and similar goods and parts therefor	From 40% + 10% to 45%	35%
74.19.500	- Goods, as follows, NSA:- (a) reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of capacity exceeding 300 litres, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment; (b) parts or fittings of a kind used solely or principally in ships, boats or other vessels	From 37.5% to 55%	26%
74.19.900	- Other	52% + 5% Except goods wholly of brass, bronze or gunmetal	31%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
75.01	NICKEL MATTES, NICKEL SPEISS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY; UNWROUGHT NICKEL (OTHER THAN ELECTRO-PLATING ANODES); NICKEL WASTE AND SCRAP:		
75.01.100	- Unwrought alloys	20% + $6.64/tonne	4% + $4.43/tonne
75.01.900	- Other	7.5%	5%
75.02	WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF NICKEL; NICKEL WIRE		
75.02.100	- Bars, rods, angles, shapes and sections of unalloyed nickel, not worked, or decorated but not further worked; wire of unalloyed nickel	7.5%	5%
75.02.900	- Other	35% + $64.30 per tonne	5%
75.03	WROUGHT PLATES, SHEETS AND STRIP, OF NICKEL; NICKEL FOIL; NICKEL POWDERS AND FLAKES:		
75.03.100	- Plates, sheets and strip of unalloyed nickel, whether or not cut to non-rectangular shape, not worked, or decorated but not further worked; 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	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
75.03.200	- Powders and flakes	Free	Free
75.03.900	- Other	35% + $0.064 per kg.	5%
75.04	TUBES AND PIPES AND BLANKS THEREFOR, OF NICKEL; HOLLOW BARS, AND TUBE AND PIPE FITTINGS (INCLUDING JOINTS, ELBOWS, SOCKETS AND FLANGES), OF NICKEL:		
75.04.100	- Tube and pipe fittings (including joints, elbows, sockets and flanges)	From 7.5% to 35% + $64.30	21%
75.04.9	- Other		
75.04.910	- - Of nickel alloys	35% + $64.30 per tonne	5%
75.04.990	- - Other	7.5%	5%
75.05.000	ELECTRO-PLATING ANODES, OF NICKEL, WHETHER WROUGHT OR UNWROUGHT, INCLUDING THOSE PRODUCED BY ELECTROLYSIS	7.5%	6%
75.06.000	OTHER GOODS MADE OF NICKEL	40% less $0.007/kg.	23% less $.004/kg.

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
76.01.000	UNWROUGHT ALUMINIUM; ALUMINIUM WASTE AND SCRAP	7.5%	6%
76.02.000	WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF ALUMINIUM; ALUMINIUM WIRE	30%	15%
76.03.000	WROUGHT PLATES, SHEETS AND STRIP, OF ALUMINIUM	30%	19%
76.04.000	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 MILLIMETRE	25%	20%
76.05.000	ALUMINIUM POWDERS AND FLAKES	30%	19%
76.06.000	TUBES AND PIPES AND BLANKS THEREFOR, OF ALUMINIUM; HOLLOW BARS OF ALUMINIUM	30%	19%
76.07.000	TUBE AND PIPE FITTINGS, (INCLUDING JOINTS, ELBOWS, SOCKETS AND FLANGES), OF ALUMINIUM	35%	21.5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
76.08.000	STRUCTURES AND PARTS OF STRUCTURES, OF ALUMINIUM; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF ALUMINIUM	35%	20%
76.09.000	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF ALUMINIUM OF A CAPACITY EXCEEDING 300 LITRES, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	35%	20%
76.10.000	CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID AND COLLAPSIBLE TUBULAR CONTAINERS), OF ALUMINIUM, OF A KIND COMMONLY USED FOR THE CONVEYANCE OF PACKING OF GOODS	35%	20%
76.11.000	CONTAINERS, OF ALUMINIUM, FOR COMPRESSED OR LIQUEFIED GAS	7.5%	20%
76.12.000	STRANDED WIRE, CABLES, CORDAGE, ROPES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM WIRE, BUT EXCLUDING INSULATED ELECTRIC WIRES AND CABLES	30%	15%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
76.15	GOODS OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES, SANITARY WARE FOR INDOOR USE, AND PARTS THEREFOR, OF ALUMINIUM:		
76.15.100	- Soda water syphons and parts therefor	7.5%	5%
76.15.900	- Other	35%	20%
76.16	OTHER GOODS MADE OF ALUMINIUM:		
76.16.100	- Pins, crochet hooks	7.5%	5%
76.16.900	- Other	35%	20%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
77.01.000	UNWROUGHT MAGNESIUM; MAGNESIUM WASTE (EXCLUDING SHAVINGS OF UNIFORM SIZE) AND SCRAP	7.5%	5%
77.02	WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF MAGNESIUM; MAGNESIUM WIRE; WROUGHT PLATES, SHEETS AND STRIP, OF MAGNESIUM; MAGNESIUM FOIL; RASPONGS AND SHAVINGS OF UNIFORM SIZE, POWDERS AND FLAKES, OF MAGNESIUM; TUBES AND PIPES AND BLANKS THEREFOR, OF MAGNESIUM; HOLLOW BARS OF MAGNESIUM; OTHER GOODS MADE OF MAGNESIUM:		
77.02.100	- Goods, as follows:- (a) bars, rods, angles, shapes and sections; (b) wire; (c) plates, sheets and strip; (d) foil; (e) raspings, shavings, powders and flakes; (f) tubes and pipes and blanks therefor; (g) hollow bars	From 7.5% to 55%	5%
77.02.900	- Other	55%	30.5%
77.04.000	BERYLLIUM, UNWROUGHT OF WROUGHT, AND GOODS MADE OF BERYLLIUM	55%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
78.01	UNWROUGHT LEAD (INCLUDING ARGENTIFEROUS LEAD); LEAD WASTE AND SCRAP:		
78.01.100	- Unalloyed lead; waste and scrap	Free	Free
78.01.900	- Other	35% and $0.064/kg	10%
78.02.000	WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF LEAD; LEAD WIRE	35% and $0.064/kg and 55% + 5%	10%
78.03.000	WROUGHT PLATES, SHEETS AND STRIP, OF LEAD	55%	10%
78.04.000	LEAD FOIL (WHETHER OR NOT EMBOSSED, CUT TO SHAPE, PERFORATED, COATED, PRINTED, OR BACKED WITH PAPER OR OTHER REINFORCING MATERIAL), OF A WEIGHT PER SQUARE METRE (EXCLUDING ANY BACKING) NOT EXCEEDING 1,700 GRAMS; LEAD POWDERS AND FLAKES	7.5%	5%
78.05	TUBES AND PIPES AND BLANKS THEREFOR, OF LEAD; HOLLOW BARS, AND TUBE AND PIPE FITTINGS (INCLUDING JOINTS, ELBOWS, SOCKETS, FLANGES AND S-BENDS), OF LEAD:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
78.05.100	- Tube and pipe fittings (including joints, elbows, sockets, flanges and s-bends)	55%	5%
78.05.900	- Other	55%	10%
78.06.000	OTHER GOODS MADE OF LEAD	55%	30.5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
79.01.000	UNWROUGHT ZINC; ZINC WASTE AND SCRAP	20% and $6.64/tonne	13.5%
79.02.000	WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF ZINC; ZINC WIRE	From 12.5% to 55%	5%
79.03	WROUGHT PLATES, SHEETS AND STRIP, OF ZINC FOIL; ZINC POWDERS AND FLAKES:		
79.03.100	- Zinc dust	27.5%	17.5%
79.03.200	- Plates, sheets and strip of zinc alloys; plates, sheets and strip of unalloyed zinc, being goods worked, other than goods that have been decorated but not further worked	55%	30.5%
79.03.900	- Other	7.5%	5%
79.04.000	TUBES AND PIPES AND BLANKS THEREFOR, OF ZINC; HOLLOW BARS, AND TUBE AND PIPE FITTINGS (INCLUDING JOINTS, ELBOWS, SOCKETS AND FLANGES), OF ZINC	55%	5%
79.06	OTHER GOODS MADE OF ZINC:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
79.06.100	- Drill bit stands	55%	30%
79.06.200	- Gutters, roof capping skylight frames and other fabricated building components	55% + 5%	33%
79.06.900	- Other	55%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
80.01	UNWROUGHT TIN; TIN WASTE AND SCRAP:		
80.01.100	- Alloys excluding waste and scrap	35% and $0.064/kg.	10%
80.01.900	- Other	Free	Free
80.02.000	WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF TIN; TIN WIRE	55%	10%
80.03.000	WROUGHT PLATES, SHEETS AND STRIP, OF TIN	55%	10%
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 PER SQUARE METRE (EXCLUDING ANY BACKING) NOT EXCEEDING 1 KG; TIN POWDERS AND FLAKES:		
80.04.100	- Foil	7.5%	5%
80.04.200	- Powders and flakes	Free	Free
80.05.000	TUBES AND PIPES AND BLANKS THEREFOR, OF TIN; HOLLOW BARS, AND TUBE AND PIPE FITTINGS (INCLUDING JOINTS, ELBOWS, SOCKETS AND FLANGES), OF TIN	35% and $0.064/kg	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
80.06	OTHER GOODS MADE OF TIN:		
80.06.100	- - Collapsible tubes, of a kind used for packaging dentifrices, colours and other products	55%	30%
80.06.900	- - Other	55%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
81.01	TUNGSTEN, UNWROUGHT OR WROUGHT, AND GOODS MADE THEREOF:		
81.01.100	- Unwrought unalloyed tungsten; waste and scrap; powders and flakes	Free	Free
81.01.900	- Other	From 12.5% to 55%	5%
81.02	MOLYBDENUM, UNWROUGHT OR WROUGHT, AND GOODS MADE THEREOF:		
81.02.100	- Unwrought; waste and scrap; powders and flakes	Free	Free
81.02.900	- Other	12.5%	5%
81.03.000	TANTALUM, UNWROUGHT OR WROUGHT, AND GOODS MADE THEREOF	7.5%	6%
81.04	OTHER BASE METALS, UNWROUGHT OR WROUGHT, AND GOODS MADE THEREOF; CERMETS, UNWROUGHT OR WROUGHT, AND GOODS MADE THEREOF:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
81.04.100	- Unwrought unalloyed bismuth	$0.77/kg + 10%	$0.41/kg + 7%
81.04.200	- Unwrought, unalloyed, NSA; waste and scrap; powders and flakes	Free	5%
81.04.300	- Unwrought alloys	20% and $6.64/ tonne	12% and $5.53/tonne
81.04.400	- Wrought goods, as follows:- (a) bars, rods, angles, shapes and sections; (b) plates, sheets and strip; (c) tubes and pipes and blanks therefor; (d) hollow bars; (e) wire	35% and $0.064/kg	5%
81.04.900	- Other	From 35% to 45%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
82.01	HAND TOOLS, AS FOLLOWS:- 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:		
82.01.000	- Tools, as follows:- (a) axes, hatchets, adzes, bill hooks and similar hewing tools but not including matchets and cane cutting knives; (b) mattocks; (c) picks; (d) pruning shears, long handled, of a kind having one blade that cuts against an anvil; (e) shovels, including scoops; (f) spades, other than forged steel spades	35%	21%
82.01.200	- Hoes, forks, rakes, trowels, turf edgers and the like	32.5%	20.0%
82.01.900	- Other	7.5%	6%
82.02	SAWS (NON-MECHANICAL) AND BLADES FOR HAND OR MACHINE SAWS (INCLUDING TOOTHLESS SAW BLADES):		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
82.02.100	- Saw chain (chain for chain saws)	7.5%	6%
82.02.900	- Other	25%	16%
82.03	HAND TOOLS, AS FOLLOWS: PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, TINMEN'S SNIPS, BOLT CROPPERS AND THE LIKE; PERFORATING PUNCHES; PIPE CUTTERS; SPANNERS; WRENCHES (NOT INCLUDING TAP WRENCHES); FILES; RASPS:		
82.03.100	- Bolt croppers	7.5%	6%
82.03.200	- Spanners; wrenches	35%	21%
82.03.900	- Other	25%	16%
82.04	HAND TOOLS (INCLUDING GLAZIERS' DAIMONDS) NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER; BLOW LAMPS, ANVILS; VICES AND CLAMPS, OTHER THAN ACCESSORIES FOR, AND PARTS FOR, MACHINE TOOLS; PORTABLE FORGES; GRINDING WHEELS WITH FRAME-WORKS (WHETHER HAND OR PEDAL OPERATED):		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
82.04.100	- Goods, as follows:- (a) chisels, coopers'; (b) chisels, wood carving; (c) chisels, wood turning; (d) planes, woodworking, with bodies other than of metal	7.5%	6%
82.04.200	- Goods, not being goods falling within 82.04.1 or 82.04.3 as follows:- (a) augers; (b) braces; (c) chisels, woodworking; (d) drills; (e) hammers; (f) irons, plane; (g) planes; (h) screwing tools (screw-plates); (i) spokeshaves; (j) stocks; (k) trowels; (l) wrenches, tap	35%	21%
82.04.300	- Hammers, having a head weight of not less than 1.8 kg per hammer	7.5%	6%
82.04.4	- Vices:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
82.04.420	- - Vices, as follows:- (a) engineers', having a jaw width not exceeding 90 millimetres; (b) woodworkers', having a jaw width not exceeding 155 millimetres	25%	16%
82.04.900	- Other	25%	16%
82.05	INTERCHANGEABLE TOOLS FOR HAND TOOLS, FOR MACHINE TOOLS OR FOR POWER-OPERATED HAND TOOLS (INCLUDING SUCH TOOLS FOR PRESSING, STAMPING, DRILLING, TAPPING, THREADING, BORING, BROACHING, MILLING, CUTTING, TURNING, DRESSING, MORTICING OR SCREW DRIVING), INCLUDING DIES FOR WIRE DRAWING, EXTRUSION DIES FOR METAL, AND ROCK DRILLING BITS:		
82.05.100	- Goods, as follows:- (a) wholly or partly of cemented carbides, as follows:- (i) bits not exceeding 105 mm in diameter, for rotary and percussive rock drills; (ii) bits, rock drilling, of the coal, roof or key type; (iii) dies; (iv) tools being integral steels for rotary and percussive rock drills; (v) tools for working metals, metal carbides, wood, masonry or glass;	25%	16%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
	(b) not being wholly or partly of cemented carbides, as follows:- (i) does for drop forging, metal extrusion or wire drawing; (ii) dies and punches for cold pressing and stamping metal in planar form; (iii) hole saws; (iv) punching does and punches for perforating and cutting		
82.05.200	- Goods, NSA, not being wholly or partly of cemented carbides and not being holders for interchangeable tools for machine tools, as follows:- (a) boring or drilling bits woodworking; (b) router bits or router cutters, woodworking; (c) tools and dies for working metals or metal carbides	35%	21%
82.05.900	- Other	7.5%	6%
82.06	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES:		
82.06.100	- Of a kind used solely or principally with machine tools for working metals or metal	40%	23%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
82.06.200	- Wholly or partly of cemented carbides, NSA	25%	16%
82.06.300	- Goods, NSA, as follows: (a) band knives for leather splitting machines; (b) cutting and creasing rules specially designed for use in paper box or carton making machinery; (c) cylindrical knives for coir mat clipping and shearing machines; (d) knife sections or chaff-cutter knives for incorporation in agricultural machines	7.5%	6%
82.06.400	- Goods, for incorporation in agricultural machines, NSA	$0.037/kg	5%
82.06.900	- Other	45%	26.0%
82.07.000	TOOL-TIPS AND PLATES, STICKS AND THE LIKE FOR TOOL-TIPS, UNMOUNTED, OF SINTERED METAL CARBIDES	25%	16%
82.08	COFFEE-MILLS, MINCERS, JUICE-EXTRACTORS AND OTHER MECHANICAL APPLIANCES, OF A WEIGHT NOT EXCEEDING 10 KG OF A KIND USED FOR DOMESTIC PURPOSES IN THE PREPARATION, SERVING OR CONDITIONING OF FOOD OR DRINK:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
82.08.100	- Hand operated food mincers and choppers including macaroni and spaghetti cutters and the like	12.5%	9%
82.08.900	- Other	45%	25%
82.09	KNIVES (INCLUDING PRUNING KNIVES) WITH CUTTING BLADES, WHETHER SERRATED OR NOT, OTHER THAN KNIVES FALLING WITHIN 82.06, AND BLADES THEREFOR:		
82.09.100	- Goods, as follows:- (a) butchers' and slaughtermen's knives and blades therefor: (b) cooks' knives and fruit peeling knives, and blades therefor; (c) blades for other knives of a kind used at the table or in the kitchen	40%	23%
82.09.200	- Knives of a kind used at the table or in the kitchen, not being goods falling within 82.09.1	40%	23%
82.09.900	- Other	7.5%	6%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
82.11	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS, WHETHER OR NOT IN STRIPS); BLADES AND HEADS FOR ELECTRIC SHAVERS:		
82.11.100	- Blades and heads for electric shavers	30%	25%
82.12.000	SCISSORS (INCLUDING TAILORS' SHEARS), AND BLADES THEREFOR	15%	10%
82.13	OTHER ARTICLES OF CUTLERY (INCLUDING SECATEURS, HAIR CLIPPERS, BUTCHERS' CLEAVERS AND PAPER KNIVES); MANICURE AND CHIROPODY SETS AND APPLIANCES (INCLUDING NAIL FILES); CUTTING PLATES FOR ELECTRIC HAIR CLIPPERS:		
82.13.100	- Nail files	40%	23%
82.13.2	- Secateurs:		
82.13.210	- - Of a kind having a blade that cuts against, but does not overlap, the anvil blade	25%	16%
82.13.290	- - Other	7.5	6%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
82.13.900	- Other	From 7.5% to 40%	Nail Files : 23% Remainder : 5%
82.14.000	SPOONS, FORKS, FISH-EATERS, BUTTER-KNIVES, LADLES AND SIMILAR KITCHEN OR TABLEWARE	40%	23%
82.15.000	HANDLES OF BASE METAL FOR GOODS OF A KIND FALLING WITHIN 82.09, 82.13 OR 82.14	As per parent item	As per parent item

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
83.01	LOCKS AND PADLOCKS (WHETHER KEY, CONBINATION OR ELECTRICALLY OPERATED, AND PARTS THEREFOR, OF BASE METAL; FRAMES INCORPORATING LOCKS, FOR HANDBAGS, TRUNKS OR THE LIKE, AND PARTS FOR SUCH FRAMES, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING GOODS, OF BASE METAL:		
83.01.100	- Locks (whether with or without keys), and parts therefor, for use as original components in the assembly or manufacture of.- (a) vehicles of a kind falling within 87.01.1, 87.02 or 87.03; or (b) trailers for articulated vehicles of a kind falling within 87.14.19, UNDER SECURITY	35%	21 %
83.01.200	- Mortice locks (whether with or without keys) and rim locks (whether with or without keys), and parts therefor, NSA	50% + 5%	33%
83.01.300	- Locks (whether with or without keys) and frames incorporating locks (whether with or without keys), of a kind commonly used in handbags, trunks and similar goods falling within 42.02, and parts therefor	45%	26%
83.01.900	- Other	55%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
83.02	BASE METAL FITTINGS AND MOUNTINGS SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CASKETS AND THE LIKE (INCLUDING AUTOMATIC DOOR CLOSERS); BASE METAL HAT-RACKS, HAT-PEGS, BRACKETS AND THE LIKE:		
83.02.100	- Specially designed for coachwork; door closers, hydraulic or pneumatic	35%	21 %
83.02.900	- Other	From 25% to 35%	21%
83.03	SAFES, STRONG-BOXES, ARMOURED OR REINFORCED STRONG-ROOMS, STRONG-ROOM LININGS AND STRONG-ROOM DOORS, AND CASH AND DEED BOXES AND THE LIKE, OF BASE METAL:		
83.03.100	- Cash boxes, deed boxes and the like	55% + 5%	36%
83.03.900	- Other	55% + 5%	33%
83.04.000	FILING CABINETS, RACKS, SORTING BOXES, PAPER TRAYS, PAPER RESTS AND SIMILAR OFFICE EQUIPMENT, OF BASE METAL (OTHER THAN OFFICE FURNITURE FALLING WITHIN 94.03)	42.5%	25%
83.05	FITTINGS FOR LOOSE-LEAF BINDERS, FOR FILES OR FOR STATIONERY BOOKS, OF BASE METAL; LETTER CLIPS, PAPER CLIPS, STAPLES INDEXING TAGS, AND SIMILAR STATIONERY GOODS, OF BASE METAL:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
83.05.100	- Staples	37.5% + 5%	27%
83.05.900	- Other	40%	29%
83.06	STATUETTES AND OTHER ORNAMEN S OF A KIND USED INDOORS, OF BASE METAL; PHOTOGRAPH, PICTURE AND SIMILAR FRAMES, OF BASE METAL: MIRRORS OF BASE METAL:		
83.06.100	- Statuettes and other ornaments	42.5%	24%
83.06.900	- Other	57.5% + 10%	43%
83.07	LAMPS AND LIGHTING FITTINGS, OF BASE METAL, AND PARTS THEREFOR, OR BASE METAL (OTHER THAN GOODS FALLING WITHIN AN ITEM, OTHER THAN 85.22, IN CHAPTER 85):		
83.07.1	- Chandeliers, electroliers, pendant lamps, bracket lamps, wall lamps, standard lamps and table lamps, being electrical or gas appliances, and parts therefor; ceiling roses:		
83.07.110	- - Standard lamps and table lamps	45%	35%
83.07.190	- - Other	45%	26.0%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
83.07.200	- Acetylene gas lanterns of a kind commonly used in lighthouse services as an aid to navigation and parts therefor; miners' safety lamps and parts therefor; landing lights specially designed for use in aerodromes for night flying, and parts therefor; hurricane lamps, not being pressure operated, and parts therefor	7.5%	6%
83.07.300	- Pressure operated lamps and parts therefor, NSA	35%	21%
83.07.900	- Other	45% + 10%	33%
83.08.000	FLEXIBLE TUBING AND PIPING, OF BASE METAL	7.5%	6%
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 OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL:		
83.09.100	- Frames with clasps; catches for wallets or handbags; hooks and eyes for apparel, mounted on textile material	40%	23%
83.09.200	- Bifurcated rivets; hooks and eyes for apparel, NSA	7.5%	6%
83.09.300	- Tubular rivets	40% less $0.007/kg	23% less $0.003/kg

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
83.09.400	- Goods, as follows, NSA:- (a) Beads and spangles; (b) buckles and buckle-clasps, and the like	From 27.5% to 45%	17%
83.09.900	- Other	27.5%	17%
83.11	BELLS AND GONGS, NON-ELECTRIC, OR BASE METAL, AND PARTS THEREFOR OF BASE METAL:		
83.11.100	- For vehicles	7.5%	6%
83.11.900	- Other	55% + 5%	33 %
83.13	STOPPERS, CROWN CORKS, BOTTLE CAPS, CAPSULES, BUNG COVERS, SEALS AND PLOMBS, CASE CORNER PROTECTORS AND OTHER PACKING ACCESSORIES, OF BASE METAL:		
83.13.100	- Capsules	52.5% + 10%	41%
83.13.900	- Other	47.5% + 5%	32%
83.14.000	SIGN-PLATES, NAME-PLATES, NUMBERS, LETTERS AND OTHER SIGNS, OF BASE METAL	55%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
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:		
83.15.100	- Welding rods; flux cored tubular welding materials	37.5%; 35% and $0.06¼/kg	15%
83.15.900	- Other	35% and $0.06¼/kg	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.01.000	STEAM AND OTHER VAPOUR GENERATING BOILERS (EXCLUDING CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS	25%	19%
84.02.000	AUXILIARY PLANT FOR USE WITH BOILERS OF A KIND FALLING WITHIN 84.01 (INCLUDING ECONOMISERS, SUPERHEATERS, SOOT REMOVERS, GAS RECOVERERS AND THE LIKE); CONDENSERS FOR VAPOUR ENGINES AND POWER UNITS	25%	19%
84.03.000	PRODUCER GAS AND WATER GAS GENERATORS, WITH OR WITHOUT PURIFIERS; ACETYLENE GAS GENERATORS (WATER PROCESS) AND SIMILAR GAS GENERATORS, WITH OR WITHOUT PURIFIERS	30%	15%
84.05.000	STEAM AND OTHER VAPOUR POWER UNITS, WHETHER OR NOT INCORPORATING BOILERS	7.5%	5%
84.06	INTERNAL COMBUSTION PISTON ENGINES:		
84.06.100	- Goods, as follows:- (a) fuel injection equipment and parts therefor, for compression ignition engines, for use otherwise than as original components in the assembly or manufacture of vehicles of a kind falling within 87.01.1, 87.02 or 87.03; (b) carburettors and parts therefor, for use with motorcycles	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.06.2	- Engines, but not including parts therefor, for use as original components in the assembly or manufacture of vehicles of a kind falling within 87.02.2:		
84.06.210	- - As prescribed by by-law	35%	25%
84.06.290	- - Other	35%	35%
84.06.300	- Goods, NSA, as follows:- (a) engines and parts therefor, of a kind commonly used with vehicles of a kind falling within 87.01.1 or 88.02	Up to 47.5% + 10%	25%
84.06.400	Engines NSA of a kind used for the propulsion of goods of a kind falling within 88.01 or 88.02	42.5% less 2.5% for each 0.746kw if any by which the power of the engine exceeds 44.7kw OTH 7.5%	5%
84.06.500	- Outboard engines but not including parts therefor	25%	11%
84.06.600	- Goods, as follows, NSA:- (a) engines having a power exceeding 7.46 kW for installation in wheeled tractors, and parts for such engines, UNDER SECURITY; (b) engines for installation in tractors of the track laying type, and parts for such engines, UNDER SECURITY	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.06.7	- Aircooled spark ignition engines having a power not exceeding 7.46 kW, and parts therefor, not including motor-cycle engines or goods falling within a preceding sub-item of this item; air-cooled internal combustion piston engines of a kind used solely or principally with chain saws or a kind falling within 84.49.1, not including parts of a kind ordinarily used with engines of a kind falling within 84.06.71 or 84.06.91:		
84.06.71	- - Engines, not including parts therefor, or goods falling within 84.06.73:		
84.06.711	- - - Of a kind used in lawnmowers	65% OIH $13 each	35%
84.06.719	- - - Other	65% OIH $13 each	35%
84.06.720	- - Parts of a kind ordinarily used with engines of a kind falling within 84.06.71	42.5%	35%
84.06.730	- - Air-cooled internal combustion piston engines of a kind used solely or principally with chain saws of a kind falling within 84.49.1, not including parts of a kind ordinarily used with engines of a kind falling within 84.06.71 or 84.06.91	65% OIH $13 each and various others	26%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.06.800	- Compression ignition engines having a power exceeding 1500 kW, but not including parts therefor	42.5% less 2.5% per 0.764Kw power greater than 44.7Kw OIR 7.5%	5%
84.06.9	- Other:		
84.06.910	- - Compression ignition or spark ignition engines having a power not exceeding 25kW, but not including parts	42.5% less 2.5% per 0.764kw power greater than 44.7kw OIR 7.5%	35%
84.06.920	- - Parts	As per parent item	As per parent i
84.06.990	- - Other	42.5% less 2.5% per 0.764kw power greater than 44.7KW OIR 7.5%	5%
84.07	HYDRAULIC ENGINES AND MOTORS (INCLUDING WATER WHEELS AND WATER TURBINES):		
84.07.100	- Water turbines	From 7.5% to 57.5% + 5%	19%
84.07.900	- Other	57.5% + 5%	34%
84.08	OTHER ENGINES AND MOTORS:		
84.08.100	- Engines that are operated by an external source of compressed gas and have a maximum gas consumption rate not exceeding 0.07 cubic metre per minute; wind engines (windmills)	From 27.5% to 57.5% + 5%	19%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.01.000	STEAM AND OTHER VAPOUR GENERATING BOILERS (EXCLUDING CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS	25%	19%
84.02.000	AUXILIARY PLANT FOR USE WITH BOILERS OF A KIND FALLING WITHIN 84.01 (INCLUDING ECONOMISERS, SUPERHEATERS, SOOT REMOVERS, GAS RECOVERERS AND THE LIKE); CONDENSERS FOR VAPOUR ENGINES AND POWER UNITS	25%	19%
84.03.000	PRODUCER GAS AND WATER GAS GENERATORS, WITH OR WITHOUT PURIFIERS; ACETYLENE GAS GENERATORS (WATER PROCESS) AND SIMILAR GAS GENERATORS, WITH OR WITHOUT PURIFIERS	30%	15%
84.05.000	STEAM AND OTHER VAPOUR POWER UNITS, WHETHER OR NOT INCORPORATING BOILERS	7.5%	5%
84.06	INTERNAL COMBUSTION PISTON ENGINES:		
84.06.100	- Goods, as follows:- (a) fuel injection equipment and parts therefor, for compression ignition engines, for use otherwise than as original components in the assembly or manufacture of vehicles of a kind falling within 87.01.1, 87.02 or 87.03; (b) carburettors and parts therefor, for use with motorcycles	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.06.2	- Engines, but not including parts therefor, for use as original components in the assembly or manufacture of vehicles of a kind falling within 87.02.2:		
84.06.210	- - As prescribed by by-law	35%	25%
84.06.290	- - Other	35%	35%
84.06.300	- Goods, NSA, as follows:- (a) engines and parts therefor, of a kind commonly used with vehicles of a kind falling within 87.01.1 or 88.02	Up to 47.5% + 10%	25%
84.06.400	Engines NSA of a kind used for the propulsion of goods of a kind falling within 88.01 or 88.02	42.5% less 2.5% for each 0.746kw if any by which the power of the engine exceeds 44.7kw OTH 7.5%	5%
84.06.500	- Outboard engines but not including parts therefor	25%	11%
84.06.600	- Goods, as follows, NSA:- (a) engines having a power exceeding 7.46 kW for installation in wheeled tractors, and parts for such engines, UNDER SECURITY; (b) engines for installation in tractors of the track laying type, and parts for such engines, UNDER SECURITY	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.08.900	- Other	From 27.5% to 55% + 5%	5%
84.09.000	MECHANICALLY PROPELLED ROAD ROLLERS	42.5%	30%
84.10	PUMPS (INCLUDING MOTOR PUMPS AND TURBO PUMPS) FOR LIQUIDS, WHETHER OR NOT FITTED WITH MEASURING DEVICES; LIQUID ELEVATORS OF THE BUCKET, CHAIN, SCREW OR BAND KIND OR OF A SIMILAR KIND:		
84.10.100	- Pumps, as follows:- (a) fuel, of a kind used solely or principally with compression ignition engines; (b) hydraulic, for use in agricultural tractors for the operation of agricultural implements, UNDER SECURITY; (c) oil or petrol, for use as original components in the assembly or manufacture of engines for use in goods of a kind falling within 84.22.1, 84.23.1, 87.01.2, 87.01.31, 87.01.39, other than goods having a power of or less than 7.46 kW, 87.02.9 or 87.07.9, UNDER SECURITY	7.5%	5%
84.10.200	- Pumps, water storage, for use in hydro-electric installations	55%	19%
84.10.400	- Pumps specially designed for use in the mining and metallurgical industries, not being pulp pumps, for use in conjunction with ore dressing machines	15%	11%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.10.900	- Other	Various up to 65% + 10%	26%
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:		
84.11.100	- Vacuum pumps	From 7.5% to 27.5%	20%
84.11.200	- Compressors for refrigerating or air conditioning applications	Up to 57.5% OIH $7 each and 17.5%	25%
84.11.300	- Aquarium aerators, being electrically operated diaphragm pumps having a capacity of air not exceeding 3 000 ml per minute at up to 1 000 mm of water pressure	27.5%	17.5%
84.11.410	- - Having a capacity not exceeding 3 cubic metres	27.5%	25%
84.11.421	- - - Bare compressors, as prescribed by by-law	27.5%	5%
84.11.429	- - - Other	27.5%	15%
84.11.500	- Electric fans of the propeller type, not being goods falling within 84.11.7	45% +5%	28.5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.11.600	- Goods, as follows:- (a) blowers of the revolving fan type, not being goods falling within 84.11.7; (b) revolving fans, not being goods falling within 84.11.5	55%	30.5%
84.11.700	- Goods, as follows:- (a) hand or foot operated inflators; (b) gas exhausters, motor driven, for iron and steel production; (c) other pumps and compressors, NSA	Various up to 45% + 5%	5%
84.11.900	- Other	27.5%	15%
84.12.000	AIR CONDITIONING MACHINES, SELF-CONTAINED, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY OF AIR	55%	30.5%
84.13	FURNACE BURNERS FOR LIQUID FUEL (ATOMISERS), AND FURNACE BURNERS FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES:		
84.13.100	- Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	20%	15%
84.13.900	- Other	30%	22.5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.14.000	INDUSTRIAL AND LABORATORY FURNACES AND OVENS, NON-ELECTRIC	20%	15%
84.15	REFRIGERATORS AND REFRIGERATING EQUIPMENT (WHETHER ELECTRICAL OR OTHER):		
84.15.100	- Evaporators; condensers; air conditioning equipment	From 37.5% to 57.5% OH $7 and 17.5% of value of good	25%
84.15.231	- For goods of a kind falling within 84.15.21	" "	25%
84.15.239	- - - Other	" "	30%
84.16	CALENDERING AND SIMILAR ROLLING MACHINES (OTHER THAN METAL-WORKING AND METAL-ROLLING MACHINES AND GLASS-WORKING MACHINES) AND CYLINDERS THEREFOR:		
84.16.100	- Laundering and dry cleaning machines of a kind commonly used in textile-working	32.5%	26.0%
84.16.200	- Machines of a kind commonly used in paper making and paper-working	7.5%	6.0%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.16.300	- Machines of a kind commonly used in textile-working, NSA	7.5%	5%
84.16.900	- Other	55%	30%
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, NOT BEING MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRICAL:		
84.17.100	- Machinery and equipment, as follows:- (a) apparatus specially designed for the liquefaction of gases; (b) dryers and cookers for use in flour and cereal milling; (c) drying machines, automatic, for veneer-making; (d) retorts, pans and condensers, of platinum; (e) sugar cookers, steam, automatic, specially designed for use in the manufacture of confectionery; (f) vacuum ovens for laboratories; (g) apparatus for the temperature control of instruments; (h) heat exchangers wholly or essentially of graphite or carbon	From Free to 7.5%	5%
84.17.200	- Pasteurisers; dairy coolers, NSA	35%	21.5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.17.300	- Electric stoves, ranges and cookers of a kind commonly used for preparing food, not falling within 84.17.1	35%	21.5%
84.17.400	- Electric heating and cooking apparatus not falling within 84.17.1 or 84.17.3 or 84.17.7	45%	21%
84.17.5	- Gas fired equipment, NSA:		
84.17.511	- - - Instantaneous	35%	25%
84.17.519	- - - Other	35%	[illegible]
84.17.590	- - Other	27.5%	17.5%
84.17.600	- Air conditioning equipment; water heaters, including urns, NSA	55%	20%
84.17.700	- Hot drink dispensing machines	45%	25%
84.17.900	- Other	55%	[illegible]
84.18	CENTRIFUGES; FILTERING AND PURIFYING MACHINERY AND APPARATUS (OTHER THAN FILTER FUNNELS, MILK STRAINERS AND THE LIKE), FOR LIQUIDS OR GASES:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.18.100	- Goods, as follows:- (a) cream separators or milk clarifiers being centrifuges; (b) dryers for steam; (c) filters specially designed for use with fuel injection equipment for compression ignition internal combustion engines; (d) pressure filters being porcelainware, for laboratories	7.5%	5%
84.18.200	- Goods, as follows:- (a) hydro-extractors being centrifuges, of a kind used solely or principally in laundries or in the textile industry; (b) filters and purifiers of a kind used solely or principally with refrigerant gases	From 40% to 47.5%	27%
84.18.300	- Centrifuges, NSA	30%	22.5%
84.18.400	- Goods, NSA and not being of the electrostatic type, specially designed for use in the mining or metallurgical industries	30%	15%
84.18.5	- Goods, NSA and not being of the electrostatic type, of a kind commonly used for filtering lubricants, liquid fuels or air or gases used for combustion, not being of a kind commonly used for domestic purposes:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.18.510	- - For use with steam or water turbines, UNDER SECURITY	7.5%	15%
84.18.520	- - Of a kind used with vehicles of a kind falling within 87.01.1, 87.02 or 87.03	35%	25%
84.18.530	- - Suitable for use with engines of a kind falling within 84.06.71, NSA	42.5%	35%
84.18.540	- - Suitable for use with internal combustion piston engines, NSA:		
84.18.541	- - - For use with engines of a kind falling within 84.06.6, UNDER SECURITY	Various	5%
84.18.549	- - - Other	As per current item	
84.18.590	- - Other	55%	30%
84.18.9	- Other:		
84.18.910	- - Electrostatic type	42.5%	25%
84.18.990	- - Other	55%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
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:		
84.19.100	- Machines, as follows:- (a) champagne bottling machines; (b) automatic labelling machines; (c) machines for making matchboxes; (d) sealing machines, for sealing fibreboard or paperboard boxes or cartons; (e) automatic packing or wrapping machines, electrically operated; (f) [illegible] machines, for [illegible] wood in paper, paperboard, textile, film, foil or with yarn, twine, cordage or wire, including such machines with provision for forming printing, tying, gluing, closing or otherwise finishing the packing	7.5%	5%
84.19.200	- Dish washing machines, electric, of a kind commonly used in the household	25% + 10%	
84.19.900	- Other	55%	50%
84.20	WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 50 MG OR BETTER), INCLUDING WEIGHT-OPERATED COUNTING AND CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.20.100	- Spring balances; price computing scales	40%	30%
84.20.200	- Machines, as follows:- (a) having a weighing capacity exceeding 1 tonne; (b) automatic or continuous weighing machines; (c) checkweighers, not being of a kind falling within 84.20.1; weighing machine weights of all kinds	20%	15%
84.20.300	- Letter balances	30%	22.5%
84.20.900	- Other	30%	15%
84.21	MECHANICAL APPLIANCES (WHETHER OR NOT HAND OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS (WHETHER CHARGED OR NOT); SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES;		
84.21.100	- Goods, as follows:- (a) artists' air brushes; (b) metal spraying pistols; (c) tile dusting and coating machines	7.5%	5%
84.21.200	- Steam or sandblasting machines and similar jet projecting machines; lubricators	55%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.21.300	- Flame guns	37.5% +10%	27%
84.21.400	- Windscreen washers	37.5%	22%
84.21.500	- Appliances specially designed for use in the mining industry	15%	12%
84.21.600	- Garden or field spraying machines or irrigators appliances of a kind commonly used for spraying or dispersing pesticides or herbicides	Up to 45% + 10%	26%
84.21.700	- Appliances of a kind used solely or principally for spraying paints, enamels, lacquers, varnishes and the like or for spraying powders, NSA	45%	25%
84.21.8	- Dumping units specially designed for fire fighting; fire extinguishers		
84.21.810	- Dumping units specially designed for fire fighting	7.5%	5%
84.21.820	- - Hand fire extinguishers	55%	39%
84.21.830	- - Fire extinguishers, NSA	37.5% + 10%	35%
84.21.900	- Other	27.5% +10%	25%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.22	LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY, TELPHERS AND CONVEYORS, NOT BEING MACHINERY FALLING WITHIN 84.23:		
84.22.1	- Tractor bases, but not including parts therefor being fixed frames, fixed sub-frames or like strengthening fixtures:		
84.22.110	- - Of the track-laying type or the wheeled agricultural tractor type	N/A	5%
84.22.190	- - Other	Various up to 55%	20%
84.22.2	- Goods, not being mine winders (winding engines) gearless lift (elevator) machines or hydraulic hoists of a kind used in garages for lifting motor vehicles, as follows:- (a) hoists; (b) pulley tackle; (c) winches:		
84.22.210	- - Pneumatically operated	From 7.5% to 55%	5%
84.22.220	- - Goods, as follows:- (a) electrically operated; (b) manually operated spur gear type, not being goods falling within 84.22.23	From 7.5% to 55%	40%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.22.290	- - Other	7.5%	30%
84.22.300	- Balancing equipment, overhead, for use with portable hand tools; pushers or feeders for rotary and percussive rock drills	7.5%	5%
84.22.4	- Cranes, NSA; lifting jacks; lifting devices for tipping lorries:		
84.22.410	- - Mobile cranes (other than crawler mounted, two-wheel drive tractor mounted or overhead travelling cranes); cranes designed for mounting as mobile cranes; cranes designed for mounting on vehicles as truck loading cranes; lifting devices for tipping lorries	From 20%, to 37.5%	a) Tractor buses 35 b) Remainder (truck c) 35 c) Remainder 20%
84.22.420	- - Crawler mounted cranes, having a working weight in excess of 50 tonnes	43% less 1% per tonne greater than 50 tonnes OTH 7.5%	20%
84.22.43	- - Lifting jacks; hydraulic hoists of a kind used in garages for lifting motor vehicles:		
84.22.431	- - - Lifting jacks	Up to 57.5% OTH $0.75 ea + 10%	36%
84.22.439	- - - Other	55%	31%
[illegible]	- Other	Various	a) Tractor buses 30 b) Remainder (tract c) Remaining 20%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.22.5	- Shiploaders and ore stackers, but not including parts therefor specified in 84.22.1 or 84.22.8; other loaders and unloaders of the self-propelling kind, but not including parts therefor specified in 84.22.1 or 84.22.8:		
84.22.51	- - Shiploaders and ore stackers, but not including parts therefor specified in 84.22.53:		
84.22.511	- - - Having a working weight of not more than 50 tonnes	From 35% to 55%	30%
84.22.519	- - - Other	Various from 35% to 55%	(a) 30% (b) 30%
84.22.52	- - Other machinery, but not including parts therefor specified in 84.22.53:		
84.22.521	- - - Having a working weight of not more than 50 tonnes	Various from 20% to 50%	(a) As per preferential (b) 30% (c) [illegible]
84.22.529	- - - Other	Various from 20% to 50%	(a) As per preferential (b) 30% (c) 20%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.22.530	- - Loading equipment of a kind forming part of goods of a kind falling within 84.22.51 or 84.22.52, as follows:- (a) buckets; (b) dippers; (c) grabs; (d) grapples; (e) shovels; and (f) other attachments of a kind similar to those specified in (a) to (e) (inclusive), as determined by the Minister	35%	30%
84.22.600	- Teleferics and aerial cableways	From 20% to 35%	15%
84.22.7	- Conveyors:		
84.22.710	- - Belt conveyors (other than portable conveyors) having a belt width of 450 mm or more and suitable for the handling of bulk materials	From 20% to 55%	(a) 26% (b) 15%
84.22.790	- - Other	55%	30%
84.22.800	- Wearing parts of an interchangeable or inserted tool type composed wholly or partly of tungsten carbide or other cemented carbides	25%	19%
84.22.9	- Other:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.22.910	- - Goods specially designed for use in the mining or metallurgical industries, not being mine winders (winding engines)	15%	15%
84.22.920	- - Of a kind used solely or principally in agriculture, horticulture or viticulture	20%	15%
84.22.990	- - Other	From 42.5% to 55%	30%
84.23	EXCAVATING, LEVELLING, TAMPING, BORING AND EXTRACTING MACHINERY, STATIONARY OR MOBILE, FOR EARTH, MINERALS OR ORES (INCLUDING MECHANICAL SHOVELS, COAL-CUTTERS, EXCAVATORS, SCRAPERS, LEVELLERS AND BULLDOZERS); PILE-DRIVERS; SNOW-PLOUGHS, NOT SELF-PROPELLED (INCLUDING SNOW-PLOUGH ATTACHMENTS):		
84.23.1	- Tractor bases, but not including parts therefor being fixed frames, fixed sub-frames or like strengthening fixtures:		
84.23.110	- - Of the track-laying type or the wheeled agricultural tractor type	Mainly 7.5%	5%
84.23.190	- - Other	Mainly 20%	20%
84.23.200	- Road rollers, graders, scrapers, dozers and rippers, but not including parts therefor specified in 84.23.1 or 84.23.4:	From 20% to 35%	(a) As per parent item (b) 30%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.23.3	- Excavating, levelling and tamping machinery (not being goods falling within 84.23.2), but not including parts therefor specified in 84.23.1 or 84.23.4:		
84.23.31	- - Having a working weight of not more than 50 tonnes, but not including parts therefor specified in 84.23.33:		
84.23.311	- - - Loaders, back hoes having a working arc of less than 270° and composite loader/back hoe units, of the self-propelling kind	Various from 20% to 50%	a) as per parent item b) 30% c) 40%
84.23.319	- - - Other	Various up to 50%	a) as per parent item b) 30% c) 10%
84.23.320	- - Other machinery, but not including parts therefor specified in 84.23.33	Various up to 50%	a) as per parent item b) 10%
84.23.330	- - Loading equipment of a kind forming part of goods of a kind falling within 84.23.31 or 84.23.32, as follows:- (a) buckets; (b) dippers; (c) grabs; (d) grapples; (e) shovels; and (f) other attachments of a kind similar to those specified in (a) to (e) (inclusive), as determined by the Minister	35%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.23.400	- Wearing parts of an inter-changeable or inserted tool type composed wholly or partly of tungsten carbide or other cemented carbides	25%	19%
84.23.9	- Other:		
84.23.910	- - Diamond drilling machines and parts and accessories therefor other than core barrel assemblies, reamer shells and drill rods or pipes; augering machines; rock boring machines; rock cutting machines other than coal cutting machines	30%	22.5%
84.23.920	- - Drill rods or pipes for diamond drilling machines	20%	15%
84.23.990	- - Other	7.5%	6%
84.24	AGRICULTURAL AND HORTICULTURAL MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN AND SPORTS GROUND ROLLERS:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.24.100	- Rotary cultivators, hoes or tillers incorporating prime movers of the non-readily detachable kinds; rotary cultivators, power operated, of a kind commonly drawn by wheeled tractors having a power less than 15 kW at the power take-off	Various up to 30%	22%
84.24.900	- Other	From 20% to 42.5%	15%
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 MACHINERY OF A KIND USED IN THE BREAD GRAIN MILLING INDUSTRY FALLING WITHIN 84.29):		
84.25.100	- Lawnmovers, as follows:- (i) designed for operation by a self-contained air-cooled internal combustion engine having a power not exceeding 7.46 kW; (ii) electric; or (iii) operated solely by man-power	Various up to 45% OIH $1.15 ea + 10%	25%
84.25.200	- Metal parts for strippers, stripper harvesters, reaper threshers or other harvesters for seeds, grain or leguminous vegetables	20%	15%
84.25.900	- Other	20%	15%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.26.000	DAIRY MACHINERY (INCLUDING MILKING MACHINES)	30%	15%
84.27	PRESSES, CRUSHERS AND OTHER MACHINERY, OF A KIND USED IN WINE-MAKING, CIDER-MAKING, FRUIT JUICE PREPARATION OR THE LIKE:		
84.27.100	- Of a kind ordinarily used in wine-making	20%	15%
84.27.900	- Other	7.5%	5%
84.28.000	OTHER AGRICULTURAL, HORTICULTURAL, POULTRY-KEEPING AND BEE-KEEPING MACHINERY; GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS	20%	15%
84.29.000	MACHINERY OF A KIND USED IN THE BREAD GRAIN MILLING INDUSTRY, AND OTHER MACHINERY (OTHER THAN MACHINERY OF A KIND USED ON FARMS) FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES	From 7.5% to 55%	5%
84.30	MACHINERY NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER, OF A KIND USED IN THE FOLLOWING FOOD OR DRINK INDUSTRIES – BAKING OR CONFECTIONERY OR CHOCOLATE MANUFACTURE; MACARONI, RAVIOLI OR SIMILAR CEREAL FOOD MANUFACTURE; THE PREPARATION (INCLUDING THE MINCING OR SLICING) OF MEAT, FISH, FRUIT OR VEGETABLES; SUGAR MANUFACTURE OR BREWING:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.30.100	- Of a kind used in confectionery or chocolate manufacture, in sugar manufacture or in brewing	From 7.5% to 55%	15%
84.30.200	- Of a kind used in macaroni, ravioli or similar cereal food manufacture	From 7.5% to 55%	5%
84.30.300	- Of a kind used for the pickling of meat, comprising brine injection guns connected to a pump	From 7.5% to 65% + 10%	30%
84.30.900	- Other	From 7.5% to 55%	25%
84.31	MACHINERY FOR MAKING OR FINISHING CELLULOSIC PULP, PAPER OR PAPERBOARD:		
84.31.100	- Goods, as follows:- (a) coating and finishing machinery; (b) corrugating machinery, single-face, for making single-faced corrugated paper or paper-board in rolls; (c) cylinder moulds; (d) facing machinery, combination single and double, for making single-faced corrugated paper in rolls or double-faced corrugated board in sheets; (e) glazing and hot rolling machinery; (f) ruling machines, except rotary disc ruling machines; (g) screens, plate eccentric, for screening pulp	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.31.900	- Other	55%	15%
84.32.000	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES	From 7.5% to 55%	5%
84.33	PAPER OR PAPERBOARD, CUTTING MACHINES OF ALL KINDS; OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPER-BOARD:		
84.33.100	- Cutting machines for cutting out sheets, that is to say, sheeters; slitters; slitter-rewinders; rewinders	55%	15%
84.33.900	- Other	From 7.5% to 55%	5%
84.34	MACHINERY, APPARATUS AND ACCESSORIES FOR TYPE-FOUNDING OR TYPE-SETTING; MACHINERY (OTHER THAN THE MACHINE-TOOLS FALLING WITHIN 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, PLANED, GRAINED, POLISHED OR OTHERWISE PREPARED FOR PRINTING PURPOSES:		
84.34.100	- Goods, as follows:- (a) editing and correcting terminals; (b) metal plates prepared for photo-engraving, of zinc or magnesium; (c) visual display keyboards	From 7.5% to 55%	25%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.30.100	- Of a kind used in confectionery or chocolate manufacture, in sugar manufacture or in brewing	From 7.5% to 55%	15%
84.30.200	- Of a kind used in macaroni, ravioli or similar cereal food manufacture	From 7.5% to 55%	5%
84.30.300	- Of a kind used for the pickling of meat, comprising brine injection guns connected to a pump	From 7.5% to 65% + 10%	30%
84.30.900	- Other	From 7.5% to 55%	25%
84.31	MACHINERY FOR MAKING OR FINISHING CELLULOSIC PULP, PAPER OR PAPERBOARD:		
84.31.100	- Goods, as follows:- (a) coating and finishing machinery; (b) corrugating machinery, single-face, for making single-faced corrugated paper or paper-board in rolls; (c) cylinder moulds; (d) facing machinery, combination single and double, for making single-faced corrugated paper in rolls or double-faced corrugated board in sheets; (e) glazing and hot rolling machinery; (f) ruling machines, except rotary disc ruling machines; (g) screens, plate eccentric, for screening pulp	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.31.900	- Other	55%	15%
84.32.000	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES	From 7.5% to 55%	5%
84.33	PAPER OR PAPERBOARD, CUTTING MACHINES OF ALL KINDS; OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPER-BOARD:		
84.33.100	- Cutting machines for cutting out sheets, that is to say, sheeters; slitters; slitter-rewinders; rewinders	55%	15%
84.33.900	- Other	From 7.5% to 55%	5%
84.34	MACHINERY, APPARATUS AND ACCESSORIES FOR TYPE-FOUNDING OR TYPE-SETTING; MACHINERY (OTHER THAN THE MACHINE-TOOLS FALLING WITHIN 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, PLANED, GRAINED, POLISHED OR OTHERWISE PREPARED FOR PRINTING PURPOSES:		
84.34.100	- Goods, as follows:- (a) editing and correcting terminals; (b) metal plates prepared for photo-engraving, of zinc or magnesium; (c) visual display keyboards	From 7.5% to 55%	25%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.34.300	- Printing type	35%	15%
84.34.900	- Other	From Free to 55%	5%
84.35.000	OTHER PRINTING MACHINERY; MACHINES FOR USES ANCILLARY TO PRINTING	From 7.5% to 55%	5%
84.36	MACHINES FOR EXTRUDING MANMADE 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:		
84.36.100	- Goods, as follows:- (a) spinning machines of a kind designed for operation by manual power, including such machines when fitted with an electric motor or other form of mechanical power; (b) wool scouring machines; (c) wool washing machines	From 35% to 52.5%	15%
84.36.900	- Other	From 7.5% to 52.5%	5%
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:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.37.100	- Carpet tufting machines; weaving machines of a kind designed for operation by manual power including such machines when fitted with an electric motor or other form of mechanical power	From 7.5% to 55%	15%
84.37.900	, - Other	From 7.5% to 55%	5%
84.38	AUXILIARY MACHINERY FOR USE WITH MACHINES OF A KIND FALLING WITHIN 84.37; PARTS AND ACCESSORIES OF A KIND USED SOLELY OR PRINCIPALLY WITH MACHINES FALLING WITHIN THIS ITEM OR 84.36 OR 84.37:		
84.38.100	- Needles of a kind used solely or principally with knitting machines	7.5%	6%
84.38.2	- Of a kind used solely or principally with:- (a) carpet tufting machines; (b) spinning machines of a kind designed for operation by manual power, including such machines when fitted with an electric motor or other form of mechanical power; (c) weaving machines of a kind designed for operation by manual power, including such machines when fitted with an electric motor or other form of mechanical power; (d) wool scouring machines; or (e) wool washing machines;		
84.38.210	- - Shuttles	7.5%	12%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.38.290	- - Other	From 7.5% to 55%	15%
84.38.900	- Other	From 7.5% to 55%	5%
84.39.000	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT IN THE PIECE OR IN SHAPES, INCLUDING FELT HAT-MAKING MACHINES AND HAT-MAKING BLOCKS	7.5%	5%
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 SUPPORTS; MACHINES OF A KIND 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:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.40.100	- Machines, as follows:- (a) ovens and dryers whether or not incorporating stenters; (b) dyeing machines; (c) carpet shampooing machines; (d) laundry and dry-cleaning machinery and appliances, not being goods falling within sub-item 84.40.2, as follows:- (i) washing or cleaning machines; (ii) ironing machines; (iii) squeeze type extractors; (iv) drying tumblers; (v) mechanically operated pressing machines; (vi) garment formers (finishers) of the cabinet type; (vii) flatwork folding machines; (viii) spotting and steaming tables	Various from 7.5% to 52.5%	15%
84.40.2	- Laundry machines, including manually operated pressing machines, washing and cleaning machines and garment formers (finishers), being machines of a kind commonly used for domestic purposes:		
84.40.290	- - Other	45% + 10%	25%
84.40.900	- Other	From 7.5% to 52.5%	Carpet cleaners: 15% Remainder : 5%
84.41.000	SEWING MACHINES, FURNITURE OF A KIND USED SOLELY OR PRINCIPALLY WITH SEWING MACHINES: SEWING MACHINE NEEDLES	From Free to 7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.42	MACHINERY (OTHER THAN SEWING MACHINES) FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER (INCLUDING BOOT AND SHOE MACHINERY):		
84.42.100	- Machines, as follows:- (a) belt or strap cutting-out machines; (b) boot-making or shoe-making machinery, as follows:- (i) assembly machines; (ii) building and loading machines, heel; (iii) evening and grading machines, sole; (iv) lasting machines; (v) levelling machines, automatic; (vi) nailing machines; (vii) pulling-over machines; (viii) rounding machines, sole; (ix) screw machines, automatic; (x) setting machines, edge or welt; (xi) slugging machines; (xii) tacking machines; (xiii) trimming machines, in-seam; (c) brushing machines of a kind used in tanning sole leather; (d) fur fleshing, pulling or shearing machines; (e) oiling-off machines of a kind used in the production of sole leather; (f) tanners' hammering machines; (g) whole hide dehairing machines	7.5%	5%
84.42.900	- Other	55%	30%
84.43	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY AND IN METAL FOUNDRIES:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.43.100	- Pressure casting machines	30%	22%
84.43.900	- Other	20%	15%
84.44.000	ROLLING MILLS AND ROLLS THEREFOR	7.5%	5%
84.45	MACHINE-TOOLS FOR WORKING METAL OR METAL CARBIDES, NOT BEING MACHINES FALLING WITHIN 84.49 or 84.50:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.45.110	- - Machines, as follows: (i) incorporating power feeds, as follows:- (a) drilling machines, as follows:- (i) bench or pedestal type, having a drilling capacity in mild steel not exceeding 60mm in diameter, not having or arranged for use with multiple spindle heads; (ii) vertical type, with or arranged for use with multiple spindle heads; (b) grinding machines, as follows: (i) centre type external cylindrical grinding machines having a diameter of swing not less than 200 mm and not more than 350 mm, and having a minimum distance between centres of not less than 250 mm and a maximum distance between centres of not more than 1500 mm; (ii) tool and cutter grinding machines having a diameter of swing of not more than 300 mm and having a maximum distance between centres of not more than 950 mm; (iii) surface grinding machines fitted with a reciprocating table the width of which is not less than 150 mm and not more than 400 mm and the length of which is not less than 400 mm and not more than 1000 mm	35%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
	(c) lathes, general purpose, of the sliding, surfacing and screw cutting (or chasing) type or capstan type, having a swing over bed of not less than 200 mm and not exceeding 650 mm, not being automatic lathes (ii) bench or pedestal drilling machines, belt driven pulley operated, having a drilling capacity in mild steel not exceeding 60 mm in diameter, not incorporating power feeds		
84.45.190	- - Other	From Free to 40%	5%
84.45.9	- Other		
84.45.910	- - Forging, hammering, riveting, bending, straightening, pressing, drawing or cutting (including shearing, punching, blanking, notching and nibbling) machines	From 7.5% to 40%	23%
84.45.920	- - Machines, as follows: (a) drilling machines, as follows: (i) bench or pedestal type, having a drilling capacity in mild steel not exceeding 60 mm in diameter; (ii) vertical type, with or arranged for use with multiple spindle heads;	35%	21%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
	(b) grinding, honing, lapping or polishing machines, other than – (i) centreless cylindrical or internal cylindrical grinding machines; (ii) grinding machines of a kind designed solely or principally for preparing or working printing blocks, plates or cylinders; (iii) honing machines of a kind designed to use honing stones; or (iv) lapping machines of a kind designed to lap with soft metal charged with abrasives or with stone laps		
84.45.990	– – Other	7.5%	6%
84.46.000	MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT AND LIKE MINERAL MATERIALS OR FOR WORKING GLASS IN THE COLD, OTHER THAN GOODS FALLING WITHIN 84.49	From 7.5% to 55%	26%
84.47	MACHINE-TOOLS FOR WORKING WOOD, CORK, BONE, EBONITE (VULCANITE), HARD ARTIFICIAL PLASTIC MATERIALS OR OTHER HARD CARVING MATERIALS, OTHER THAN GOODS FALLING WITHIN 84.49:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.47.100	- Machine - tools, as follows:- (a) band saws designed to operate with band wheels exceeding 1250 mm in diameter; (b) circular sawing machines designed to operate with saw blades exceeding 750 mm in diameter; (c) circular sawing machines with two or more blades arranged for cutting simultaneously; (d) debarking machines designed primarily to remove bark from logs; (e) frame sawing machine;and (f) gang sawing machines	From 7.5% to 42.5%	19%
84.47.900	- Other	From 7.5% to 55%	26%
84.48	ACCESSORIES AND PARTS OF A KIND USED SOLELY OR PRINCIPALLY WITH MACHINES OF A KIND FALLING WITHIN 84.45, 84.46 OR 84.47, INCLUDING WORK AND TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER APPLIANCES FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY KIND OF TOOL OR MACHINE-TOOL FOR WORKING IN THE HAND:		
84.48.1	- Accessories and parts of a kind used solely or principally with machines of a kind falling within 84.45; tool holders of a kind ordinarily used for holding metal-working tools:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.48.110	- - Goods, as follows: (a) chucks; (b) copying attachments for lathes; (c) dividing heads with spiral cutting devices; (d) indexing tables; (e) lathe tool holders; (f) parts forming part of the contour of the machine or being an internal part of the machine, being parts specially designed for use with machines of a kind to which 84.45 applies and in respect of which duty not exceeding 6% of the value of the goods is payable; (g) vices, other than cast iron vices	7.5%	5%
84.48.19	- - Other:		
84.48.191	- - - For use as original equipment in the assembly or manufacture of machine tools of a kind falling within 84.45.1, UNDER SECURITY	35%	21.5%
84.48.199	- - - Other	35%	26%
84.48.200	- Chucks not falling within 84.48.1; tool holders, hand held, of a kind driven by flexible shafts	7.5%	5%
84.48.900	- Other	From 7.5% to 55%	As per parent item

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.49	TOOLS FOR WORKING IN THE HAND, PNEUMATIC OR WITH SELF-CONTAINED NON-ELECTRIC MOTOR:		
84.49.100	- Chain saws other than of the pneumatic or hydraulic type	42.5% + 5%	26%
84.49.900	- Other	From 7.5% to 42.5% + 5%	15%
84.50.000	Gas-operated welding, brazing, cutting and surface tempering appliances	27.5%	17.5%
84.51.000	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines	7.5%	6%
84.52.000	Calculating machines: Accounting machines, cash registers, postage-franking machines, ticket issuing machines and similar machines incorporating a calculating device	7.5%	6%
85.43	AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREFOR; MAGNETIC AND OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT FALLING WITHIN ANY OTHER ITEM:		
84.53.100	- Cathode ray display terminals	7.5% + TD 25%	24%
84.53.900	- Other	From 7.5% to Average 43%	a) Power supply units imported separately for automatic data processing machines - 25% b) Other, in respect of cathode ray display terminals -24% c) in respect of remainder -6%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.54	OTHER OFFICE MACHINES (INCLUDING HECTOGRAPH OR STENCIL-DUPLICATING MACHINES, ADDRESSING MACHINES, COIN-SORTING MACHINES, COIN-COUNTING AND WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING AND STAPLING MACHINES):		
84.54.100	- Machines, as follows:- (a) addressing machines; (b) coin-counting machines; (c) machines for cancelling cheques, stamps, documents and the like by overprinting; (d) paper-folding machines; (e) perforating machines; (f) stencil-cutting machines	7.5%	5%
84.54.200	- Duplicating machines	27.5% + 10%	5%
84.54.300	- Goods, as follows: (a) de-stapling machines; (b) punches of a kind commonly used for punching marginal holes in stationery; (c) stapling machines	40% + 5%	26%
84.54.900	- Other	55%	30%
84.55	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) OF A KIND USED SOLELY OR PRINCIPALLY WITH MACHINES OF A KIND FALLING WITHIN 84.51, 84.53 OR 84.54:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.55.100	- Of a kind used solely or principally with duplicating machines	27.5% + 10%	22.5%
84.55.200	- Of a kind used solely or principally with goods of a kind falling within 84.53	7.5%	6%
84.55.900	- Other	7.5%	5%
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:		
84.56.100	- Runner mills being pestles and mortars	7.5%	5%
84.56.200	- Asphalt plants; brick presses; concrete mixers; jaw crushing or grinding machines; having a working weight less than 50.8 tonnes; vertical rotary crushing or grinding machines having a working wieght less than 50.8 tonnes	30%	22.5%
84.56.900	- Other	20%	15%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.57.000	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	55%	30.5%
84.58.000	AUTOMATIC VENDING MACHINES, NOT BEING MACHINES FOR PLAYING GAMES OF SKILL OR CHANCE	55%	30.5%
84.59	MACHINES AND MECHANICAL APPLIANCES, HAVING INDIVIDUAL FUNCTIONS, NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER:		
84.59.100	- Machines and mechanical appliances, as follows:- (a) braiding machines for covering electric wires; (b) broom-making and brush-making machines as follows: (i) bristle-combing and mixing machines; (ii) bristle-nailing machines; (iii) brush-trimming machines; (iv) filling machines; (v) handle fixing machines; (c) card-mounting machines and combined card-mounting and grinding machines, for textile-working machines; (d) cleaners, automatic, for cleaning felt used on paper-making machines; (e) cleaning machines for use in cleaning space bands used on printers' slug-casting machines; (f) clearers, yarn, and slub catchers; (g) eyeletting machines; (Cont'd next page)	7.5%	6%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.59.100 (Cont'd)	(h) incorporating machines of a kind used in the manufacture of explosives; (i) lacing machines for use in the manufacture of sandshoes; (j) match-making machines; automatic; (k) rope or cable-making machines, as follows: (i) cabling machines with vertical spindles; (ii) laying machines with vertical spindles; (iii) laying machines, walk; (iv) plaiting and braiding machines; (v) rope-making machines (including four strand horizontal house rope-making machines but not other types of horizontal house rope-making machines); (l) [illegible] machines, for tagging corset laces; (m) [illegible] that are electrically operated; (n) wire-[illegible] machines		
84.59.200	- Jacketed steaming vats or tubs; churns	35%	21%
84.59.300	- Machines, as follows:- (a) cigarette and tobacco, - making machines as follows:- (i) cigarette-making, power operated, machines; (ii) feeding and cutting machines of the band kind; (b) winding machines, electric coil	7.5%	5%
84.59.400	- Vacuum cleaners	17.5%	12%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.59.500	- Goods, as follows:- (a) parts or fittings of a kind used solely or principally in ships, boats or other vessels; (b) windscreen wipers; (c) sound signalling apparatus for vehicles including vessels; (d) homogenising machines	From 37.5% to 47.5%	27%
84.59.600	- Road-making machinery	42.5%	30%
84.59.7	- Actuators for the mechanical operation of control valves;		
84.59.710	- - Of the piston or diaphragm kind having a rating of not less than 40 joules and not exceeding 4100 joules	35%	25%
84.59.790	- - Other	From 47.5% to 55% + 5%	20%
84.59.800	- Injection moulding machines designed for the production of moulded artificial plastic goods by the process of injecting artificial plastic materials into dies	55%	55%
84.59.9	- Other:		
84.59.910	- - Carpet sweepers; evaporative coolers (air conditioning equipment)	From 47.5% + 5% To 55%	25%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.59.920	- - Machines and mechanical appliances designed for the production of planar forms, profile shapes or articles of artificial plastic material by casting, extruding, laminating, moulding or other processing of artificial plastic materials in bulk form	55%	30%
84.59.930	- - Air conditioning equipment, NSA	55%	30%
84.59.990	- - Other	55%	30%
84.60.000	MOULDING BOXES FOR METAL FOUNDRY; MOULDS OF A KIND USED FOR METAL (OTHER THAN INGOT MOULDS), FOR METAL CARBIDES, FOR GLASS, FOR CERAMIC PASTES, CONCRETE, OR [illegible] OTHER MINERAL MATERIALS, FOR RUBBER OR ARTIFICIAL PLASTIC MATERIALS	45%	26%
84.61	[illegible], VALVES, AND SIMILAR APPLIANCES, FOR PIPES, BOILER SHELLS, TANKS, VATS AND THE LIKE, INCLUDING PRESSURE REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES		
84.61.100	- Valves of a kind commonly used with pneumatic tyres and tubes	30%	18%
84.61.200	- Hydraulic control valves for use in agricultural tractors for the operation of agricultural implements, UNDER SECURITY	7.5%	5%
84.61.900	- Other	From 7.5% To 55% + 5%	25%
84.62	BALL, ROLLER OR NEEDLE ROLLER BEARINGS:		
84.62.100	- Tapered roller bearings and tapered rollers therefor	25%	25%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.62.200	- Precision ground steel ball bearings, but not including parts falling within 84.62.3	37.5%	25%
84.62.300	- Steel balls; needles for roller bearings	12.5%	25%
84.62.400	- Parts for propeller shaft universal joints of a kind commonly used with vehicles of a kind falling within 87.01.1, 87.02 or 87.03	37.5%	25%
84.62.900	- Other	12.5%	25 %
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, PULLEY BLOCKS, CLUTCHES AND SHAFT COUPLINGS:		
84.63.100	- Goods, as follows:- (a) flexible shaft transmissions and parts therefor; (b) main reduction gears for use with steam turbo-generators or steam turbo-alternators; (c) of a kind used solely or principally with fuel injection equipment for compression ignition engines; (d) worm and gear wheels of a kind suitable for use with steam turbines having a power exceeding 1492 kW	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.63.200	- Of a kind suitable for incorporation in internal combustion pist on engines of a kind falling within 84.06.2 or 84.06.3, NSA or 84.63.41	35%	25%
84.63.300	- Of a kind suitable for incorporation in internal combustion piston engines of a kind falling within 84.06.71, NSA or 84.63.41	42.5%	35%
84.63.4	- Of a kind suitable for incorporation in internal combustion piston engines, NSA:		
84.63.410	- - For incorporation in engines of a kind falling within 84.06.6, UNDER SECURITY	7.5%	35%
84.63.490	- - Other	AS PER PARENT ITEM	AS PER PARENT ITEM
84.63.500	- Worm gear reduction boxes, not being goods falling within 84.63.1 or 84.63.2	40%	30%
84.63.600	- Pulley blocks	FROM 45% TO 55.5% + 10%P	a) Pulley blocks [illegible] suitable for use with [illegible] b) [illegible] under 21" + 3%
84.63.8	- Bearing housings incorporating ball, roller or needle roller bearings:		
84.63.810	- - Plummer or hanger blocks	55%	25%
84.63.820	- - Incorporating tapered roller bearings, not [illegible] or hanger blocks	25%	25%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
84.63.830	- - Incorporating precision ground steel ball bearings, not being plummer or hanger blocks	37.5%	25%
84.63.890	- - Other	12.5%	25%
84.63.9	- Other:		
84.63.910	- - Metal parts for strippers, stripper harvesters, reaper threshers or other harvesters for seeds, grain or leguminous vegetables	20%	15%
84.63.990	- - Other	30%	22.5%
84.64.000	GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL 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 PACKS	52.5%	29%
84.65	MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES AND NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER:		
84.65.100	- Lubrication nipples	37.5%	22%
84.65.900	- Other	55%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.01	ELECTRICAL GOODS AS FOLLOWS: GENERATORS, MOTORS, CONVERTERS (WHETHER ROTARY OR STATIC), TRANSFORMERS RECTIFIERS (INCLUDING METAL TANK MERCURY ARC RECTIFIERS) AND RECTIFYING APPARATUS, INDUCTORS:		
85.01.1	– Generators; motors; rotary converters:		
85.01.110	– – Goods of a kind used with vehicles of a kind falling within 87.01.1, 87.02 or 87.03	40%	30%
85.01.120	– – Goods NSA, as follows:– (a) alternating current generators, having a rating not exceeding 500 kVA; (b) alternating current motors having a power not exceeding 410 kW, not being transmitters for controlling the speed of industrial type sewing machines; (c) direct current or universal generators having a rating not exceeding 50kW; (d) direct current or universal motors, as follows:– (i) of the traction type; (ii) of the totally enclosed mill type; (iii) of the type having a power rating not exceeding 52 kW; (iv) of the type suitable for use with gearless lifts	40%; 40% less sliding scale DIH 7.5%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
	(c) rotary converters, as follows:- (i) having a rating not exceeding 50 kW; (ii) having a rating exceeding 50 kW and not exceeding 400 kW, being goods that have - (a) a direct current output; or (b) an alternating current output of a frequency not exceeding 500 cycles per second		
85.01.130	- - Alternating current motors having a power rating exceeding 410 kW	40% less sliding scale CIH 7.5%	Power not exceedi 500 KW 30% less s ing scale. Other
85.01.190	- - Other	From 7.5% to 45%	5%
85.01.2	- Goods, as follows:- (a) static transformers; (b) inductors:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.01.210	- - Goods, as follows:- (a) transformers suitable for use, or generally similar to those used, in radio and television transmitters or receivers or audio amplifiers; (b) deflection yokes for cathode ray tubes; (c) inductors of a kind suitable for use, or generally similar to those used, with television or radio receivers or audio equipment	From 7.5% to 45% OIH $1.25	35%
85.01.220	- - Transformers, not being testing transformers, rated for use at nominal system voltages of 66 000 or greater and having an MVA rating of 5 or greater entered for home consumption on or before 23 November 1980	From 37.5% to 40%	25%
85.01.230	- - Chokes and ballasts used with lighting apparatus, entered for home consumption on or before 23 November 1979	45%	25%
85.01.290	- - Other	From 7.5% to 45%	25%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.01.3	- Static power supplies, not being goods that are transformers and nothing more, as follows: (a) Electric current rectifying assemblies; (b) Selenium or copper oxide power rectifying elements; or (c) Power packs, suitable for use, or generally similar to those used, in radio and television transmitters or receivers or audio amplifiers:		
85.01.310	- - Electric current rectifying assemblies	45% less sliding scale OTH 7.5%	17%
85.01.320	- - Selenium or copper oxide power rectifying elements	7.5%	6%
85.01.330	- - Power packs, suitable for use or generally similar to those used, in radio and television transmitters or receivers or audio amplifiers	45% OTH $2.50 each	[illegible]
85.01.900	- Other	42.5% + 5%	27.0%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.02	ELECTRO-MAGNETS: PERMANENT MAGNETS AND GOODS MADE OF SPECIAL MATERIALS FOR PERMANENT MAGNETS, BEING BLANKS FOR SUCH MAGNETS; ELECTRO-MAGNET AND PERMANENT MAGNET CHUCKS, CLAMPS, VICES AND SIMILAR WORK HOLDERS; ELECTRO-MAGNETIC CLUTCHES AND COUPLINGS; ELECTRO-MAGNETIC BRAKES; ELECTRO-MAGNETIC LIFTING HEADS:		
85.02.100	- Electro-magnets; electro-magnetic lifting heads; ceramic permanent magnets and blanks therefor	42.5% + 5%	27.0%
85.02.200	- Electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders	7.5%	6%
85.02.900	- Other	55%	31%
85.03	PRIMARY CELLS AND PRIMARY BATTERIES:		
85.03.100	- Goods, as follows:- (a) batteries, but not including parts therefor; (b) single dry cells, of a kind used in radios, torches and other appliances, but not including parts therefor	37.5% OTH $0.097/Kg and 42.5% + 5%	15% and $0.02 ea
85.03.900	- Other	42.5% + 5%	15%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.04	ELECTRIC ACCUMULATORS:		
85.04.100	- Accumulators and metal parts therefor, as follows:- (a) for traction purposes; (b) for motor cycles; (c) alkaline accumulators	40% + 5%	a) Alkaline accumulators 30% b) Remainder 30% + 3%
85.04.200	- Accumulators, NSA, and metal parts therefor	50% + 5%	37.5% + 3%
85.04.300	- Parts of glass	7.5%	6%
85.04.400	- Parts of rubber	40% + 5%	30% + 3%
85.04.500	- Parts, NSA	52.5% and $0.046/Kg + 10%	39% and $0.035/Kg + 7%
85.05.000	TOOLS FOR WORKING IN THE HAND WITH SELF-CONTAINED ELECTRIC MOTOR	From 7.5% to 32.5%	25%
85.06	ELECTRO-MECHANICAL DOMESTIC APPLIANCES WITH SELF-CONTAINED ELECTRIC MOTOR:		
85.06.100	- Blenders; mixers	55%	35%
85.06.900	- Other	From 7.5% to 57.5%	25%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.07	SHAVERS AND HAIR CLIPPERS, WITH SELF-CONTAINED ELECTRIC MOTOR:		
85.07.100	- Shavers as used on human beings	30%	25%
85.07.200	- Hair clippers, vibrator type as used on human beings, not being shavers	50%	28%
85.07.900	- Other	7.5%	6%
85.08	ELECTRICAL STARTING AND IGNITION EQUIPMENT FOR INTERNAL COMBUSTION ENGINES (INCLUDING IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, STARTER MOTORS, SPARKING PLUGS AND GLOW PLUGS); GENERATORS (DYNAMOS AND ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES:		
85.08.100	- Distributors, not being of a kind commonly used with motor vehicles; magnetos other than of the flywheel type	7.5%	5%
85.08.200	- Induction coils, not being high tension ignition coils of a kind commonly used with engines for vehicles	$0.65 ea: 40%	35%
85.08.900	- Other	Various up to 55% + 5%	25%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.09	ELECTRICAL LIGHTING AND SIGNALLING EQUIPMENT AND ELECTRICAL WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, FOR CYCLES OR MOTOR VEHICLES:		
85.09.100	- Dynamos of a kind used solely or principally in lighting sets of a kind falling within 85.09.3	37.5%	22.5%
85.09.200	- Electric warning devices capable of giving an audible warning, not being goods of a kind commonly used on vehicles of a kind falling within 87.01.1, 87.02 or 87.03	22.5%	15%
85.09.300	- Goods, as follows:- (a) lamps, NSA, of a kind used solely or principally with cycles; (b) lighting sets that consist basically of dynamo and headlamp and are of a kind used solely or principally with cycles; (c) warning devices and reflex rear lamps for vehicles not being - (i) goods of a kind used on vehicles of a kind falling within 87.01.1, 87.02 or 87.03; or (ii) goods falling within 85.09.2	From Free to 22.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.09.900	- Other	From 20% to 45% + 10%	25%
85.10	PORTABLE ELECTRIC BATTERY AND MAGNETO LAMPS, OTHER THAN LAMPS FALLING WITHIN 85.09:		
85.10.100	- Miners' safety lamps	7.5%	6%
85.10.200	- Magneto lamps; lanterns and lamps designed to produce solely omnidirectional light rays; lamps of a kind commonly carried on the person otherwise than in the hand, being lamps having no compartment for the insertion of batteries	45%	26.0%
85.10.9	- Other		
85.10.910	- - Designed to use more than 2 dry cells; designed to use not more than 2 dry cells of a kind of which the diameter exceeds 20 mm	55% and $0.15 ea	49%
85.10.990	- - Other	55%	31%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.11	INDUSTRIAL AND LABORATORY ELECTRIC FURNACES, OVENS AND INDUCTION AND DIELECTRIC HEATING EQUIPMENT; ELECTRIC OR LASER OPERATED WELDING, BRAZING, SOLDERING OR CUTTING MACHINES AND APPARATUS:		
85.11.100	- Goods, as follows:- (a) Welding, brazing, soldering or cutting machines and apparatus; (b) induction and dielectric heating equipment, not being furnaces or ovens	Up to 47.5% + 10%	25%
85.11.900	- Other	From 7.5% to 45%	15%
85.12	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SOIL HEATING APPARATUS AND ELECTRIC SPACE HEATING APPARATUS; ELECTRIC HAIR DRESSING APPLIANCES (INCLUDING HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND ELECTRIC SMOOTHING IRONS; ELECTRO-THERMIC DOMESTIC APPLIANCES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF CARBON:		
85.12.1	- Electric heating resistors:		
85.12.110	- - Designed for stoves, ranges, ovens, cookers, grillers, boiling plates, boiling rings and the like	40%	23%
85.12.19	- - Other		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.12.191	- - - Heating cable	Free	Free
85.12.199	- - - Other	45%	26.0%
85.12.9	- Other		
85.12.910	- - Goods, as follows:- (a) deep fryers; (b) drink warmers; (c) food warmers; (d) fryers; (e) hair dryers, as used on human beings, not being of the pedestal type; (f) immersion heaters; (g) jugs; (h) kettles; (i) percolators; (j) smoothing irons; (k) toasters; (l) vertical grillers	Various to 45% OIH $0.50 ea to 5%	35%
85.12.920	- - Instantaneous or storage water heaters (including urns), NSA; wash boilers; space heating apparatus not being heating apparatus of a kind commonly used with motor vehicles	45% to 55%	20%
85.12.990	- - Other	27.5% to 55%	25%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.13.000	ELECTRICAL LINE TELEPHONIC AND TELEGRAPHIC APPARATUS (INCLUDING SUCH APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS)	7.5% to 52.5%	30%
85.14	MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS:		
85.14.100	- Speech trainer sets, being sets designed for speech training of clinically deaf persons	45%	5%
85.14.2	- Loudspeakers:		
85.14.210	- - Unmounted	45%	15% CIH $0.50ea
85.14.290	- - Other	45%	25%
85.14.900	- Other	45%	25%
85.15	RADIO-TELEGRAPHIC AND RADIO-TELEPHONIC TRANSMISSION AND RECEPTION APPARATUS; RADIO-BROADCASTING AND TELEVISION TRANSMISSION AND RECEPTION APPARATUS (INCLUDING RECEIVERS INCORPORATING SOUND RECORDERS OR REPRODUCERS) AND TELEVISION CAMERAS; RADIO-NAVIGATIONAL AID APPARATUS, RADAR APPARATUS AND RADIO REMOTE CONTROL APPARATUS:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.15.100	- Radio broadcasting reception apparatus including receivers incorporating sound recorders or reproducers; television reception apparatus for the reception of signals without line connection including receivers incorporating radio broadcasting receivers, sound recorders or reproducers	Up to 45% + $10ea	1) For picture tubes for colour V.D.U's : 5% 2) remainder: 35%
85.15.200	- Burglar alarms	45%	15%
85.15.900	- Other	45%	30%
85.16	ELECTRIC TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, ROADS, OR INLAND WATERWAYS AND EQUIPMENT USED FOR SIMILAR PURPOSES IN PORT INSTALLATIONS OR UPON AIRFIELDS:		
85.16.100	- Track control equipment	45%	26%
85.16.200	- Landing lights of a kind used solely or principally upon airfields for night flying	7.5%	5%
85.16.900	- Other	42.5%	25.0%
85.17.000	ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS NOT FALLING WITHIN 85.09 OR 85.16	45% + 5%	15%
85.18	ELECTRICAL CAPACITORS, FIXED OR VARIABLE		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.18.100	- Capacitors of a kind commonly used with - (a) vehicles of a kind falling within 87.01.1, 87.02 or 87.03; or (b) trailers for articulated vehicles of a kind falling within 87.14.19	Various up to 45% OIH $0.262 ea	25%
85.18.200	- Capacitors that are - (i) of a kind used in X-ray apparatus; (ii) of a kind used as standards or references for comparison and measuring purposes; or (iii) of the power factor correction type	45%	26%
85.18.300	- Electrolytic capacitors, fixed, NSA	45%	5%
85.18.900	- Other	Various up to 45% OIH $0.262 ea	35%
85.19	ELECTRICAL APPARATUS FOR MAKING AND BREAKING ELECTRICAL CIRCUITS, FOR THE PROTECTION OF ELECTRICAL CIRCUITS, OR FOR MAKING CONNEXIONS TO OR IN ELECTRICAL CIRCUITS (INCLUDING SWITCHES, RELAYS, FUSES, LIGHTNING ARRESTERS, SURGE SUPPRESSORS, PLUGS, LAMP HOLDERS AND JUNCTION BOXES); RESISTORS, FIXED OR VARIABLE (INCLUDING POTENTIOMETERS), OTHER THAN HEATING RESISTORS; PRINTED CIRCUITS; SWITCHBOARDS (OTHER THAN TELEPHONE SWITCHBOARDS) AND CONTROL PANELS:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.19.100	- Relays, fuses and switches, of a kind commonly used with - (a) vehicles of a kind falling within 87.01.1, 87.02 or 87.03; or (b) trailers for articulated vehicles of a kind falling within 87.14.19	35%	25%
85.19.200	- Relays, NSA	30%	19.0%
85.19.300	- Devices for telephone or telegraph use, as follows:- (a) cable boxes, unprotected; (b) devices for junctioning telephone and telegraph wires and cables; (c) keys; (d) lamp sockets for switchboards; (e) protective apparatus; (f) resistance coils and spools	47.5% + 5%	30%
85.19.4	- Goods, NSA, as follows:- (a) apparatus for making and breaking electrical circuits; (b) apparatus for the protection of electrical circuits; (c) apparatus for making connexions to or in electrical circuits:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.19.41	- - Lightning arresters (surge diverters) suitable for the protection of electricity supply equipment:		
85.19.411	- - - Having a current rating exceeding 5 kA	7.5%	5%
85.19.419	- - - Other	20%	15%
85.19.420	- - Liquid slip regulators; time switches	7.5%	6%
85.19.430	- - Goods, as follows:- (i) switchgear being apparatus for making and breaking electrical circuits, of a kind rated for use on nominal system voltages exceeding 200 kV; (ii) fuses for voltages less than 1 000 and having a rupturing capacity in excess of 5 000 kVA	(a) as per parent item (b) 7.5%	(a) as per parent item (b) 6%
85.19.440	- - Switchgear, NSA, being apparatus for making and breaking electrical circuits, of a kind rated for use at voltages exceeding 1 000	(a) as per parent item (b) 45%	(a) as per parent item (b) 20%
85.19.45	- - Starter switches for fluorescent lamps; motor starters:		
85.19.451	- - - Starter switches for fluorescent lamps	45%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.19.452	- - - Motor starters	45%	26%
85.19.460	- - Valve sockets of a kind suitable for use, or generally similar to those used, in radio and television transmitters or receivers or audio amplifiers	45% OIH $0.029ea	35%
85.19.470	- - Goods, NSA, as follows:- (a) connectors; (b) ceiling roses; (c) moulded lampholders (whether with or without switches); (d) adaptors; (e) wall sockets; (f) wall plugs; (g) fuses; (h) lightning arresters; (i) electric terminals; (j) jacks; (k) other apparatus for making and breaking electrical circuits	45%	25%
85.19.490	- - Other	42.5% + 5%	27%
85.19.500	- Resistors of a kind used as a standard of reference for comparison and measuring purposes	45%	26%
85.19.900	- Other	40%	23%
85.20	ELECTRIC FILAMENT LAMPS AND ELECTRIC DISCHARGE LAMPS (INCLUDING INFRA-RED AND ULTRA-VIOLET LAMPS); ARC LAMPS:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.20.100	- Filament lamps of a kind commonly used in motor vehicles for lighting purposes	20%	25%
85.20.200	- Fluorescent discharge lamps	$0.55 / Kg	15%
85.20.900	- Other	Various	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; DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; LIGHT EMITTING DIODES; ELECTRONIC MICROCIRCUITS; MOUNTED PIEZO-ELECTRIC CRYSTALS:		
85.21.100	- Cathode-raytubes other than monochrome cathode-ray picture tubes of a kind used in television receivers	From 12.5% to 45%	1) 30% 2) 5%
85.21.2	- Monochrome cathode-ray picture tubes of a kind used in television receivers:		
85.21.210	- - For use as original components in the assembly or manufacture of television receivers	12.5% to 73%	5%
85.21.290	- - Other	Various 12.5% to 79%	39%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.21.900	- Other	Various 12.5% to 79%	35%
85.22	ELECTRICAL APPLIANCES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER;		
85.22.100	- Source signal generators (including audio frequency oscillators and standard signal generators, non-mechanical) of a kind used in connexion with the observation or checking of electrical and radiation phenomena; signal (audio and radio frequency and radiation) modifiers; defrosters and demisters	45%	26%
85.22.900	- Other	42.5% + 5%	27.0%
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:		
85.23.100	- Motor vehicle wiring harness	37.5%	35%
85.23.200	- Fitted with connectors, NSA	42.5% + 5%	27.0%
85.23.9	- Other		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.23.910	- - Goods, as follows:- (a) designed for working pressures exceeding 33 kV; (b) compensation or extension leads for thermo-couples	Free	Free
85.23.920	- - Magnet winding wire, as prescribed by by-law	27.5%	15%
85.23.990	- - Other	From 22.5% to 32.5%	15%
85.24	CARBON BRUSHES, ARC-LAMP CARBONS, BATTERY CARBONS, CARBON ELECTRODES AND OTHER CARBON ARTICLES OF A KIND USED FOR ELECTRICAL PURPOSES:		
85.24.100	- Projector and arc-lamp carbons; blocks, plates, slabs and rods, not further worked after formation	27.5%	17%
85.24.900	- Other	47.5% + 10%	32%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.26	INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS FALLING WITHIN 85.25;		
85.26.100	- Ceramic insulators for sparking plugs	35%	5%
85.26.200	- Goods of mica	27.5%	25%
85.26.900	- Other	From 47.5% to 50%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
85.27.000	ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR OF BASE METAL LINED WITH INSULATING MATERIALS	30%	19%
85.28.000	ELECTRICAL PARTS FOR MACHINERY AND APPARATUS NOT BEING PARTS FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER	42.5% + 5%	27.0%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
86.02	ELECTRIC RAIL LOCOMOTIVES, BATTERY OPERATED OR POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY:		
86.02.100	- Battery operated	7.5%	15%
86.02.900	- Other	52.5% + 10%	30%
86.03.000	OTHER RAIL LOCOMOTIVES; TENDERS	52.5% + 10%	30%
86.04.000	MECHANICALLY PROPELLED RAILWAY TRAMWAY COACHES, VANS AND TRUCKS, AND MECHANICALLY PROPELLED TRACK INSPECTION TROLLEYS	47.5% + 10%	30%
86.05.000	RAILWAY AND TRAMWAY PASSENGER COACHES AND LUGGAGE VANS; HOSPITAL COACHES, PRISON COACHES, TESTING COACHES, TRAVELLING POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY COACHES	47.5%	30%
86.06.000	RAILWAY AND TRAMWAY ROLLING-STOCK, BEING WORKSHOPS, CRANES OR OTHER SERVICE VEHICLES	47.5%	30%
86.07	RAILWAY AND TRAMWAY GOODS VANS, GOODS WAGONS AND TRUCKS:		
86.07.100	- As prescribed by by-law	Free	Free
86.07.900	- Other	47.5%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
86.08.000	CONTAINERS SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	50%	31%
86.09	PARTS FOR RAILWAY AND TRAMWAY LOCOMOTIVES AND ROLLING-STOCK:		
86.09.100	- Parts for battery operated electric rail locomotives, not being wheels or axles (combined or separate) or parts therefor	7.5%	15%
86.09.900	- Other	From 37.5% to 52.5% + 10%	30%
86.10.000	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 FOR THE FOREGOING FIXTURES, FITTINGS OR EQUIPMENT	55%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
87.01	TRACTORS (OTHER THAN THOSE FALLING WITHIN 87.07), WHETHER OR NOT FITTED WITH POWER TAKE-OFFS, WINCHES OR PULLEYS:		
87.01.1	- Tractors for articulated vehicles being tractors that are designed for operation solely or principally on the highway:		
87.01.110	- - Assembled, having a gross vehicle weight rating of 10.16 tonnes or more	22.5%	22.5%
87.01.190	- Other	Various around 35%	2[illegible]
87.01.200	- Tractors of the track-laying type	Various around 7.5%	5%
87.01.3	- Agricultural wheeled tractors and other wheeled tractors that are derivatives of agricultural tractors:		
87.01.310	- - Having a power of, or exceeding 15 KW at the power take-off	Various 7.5% to 55%	5% to 40%
87.01.390	- - Other	Up to 42.5%	22.5%
87.01.900	- Other	Mainly 20%	20%
87.02	MOTOR VEHICLES FOR THE TRANSPORT OF PERSONS, GOODS OR MATERIALS (INCLUDING SPORTS MOTOR VEHICLES, OTHER THAN THOSE FALLING WITHIN 87.09):		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
87.02.3	- Vehicles of a kind operated by self-contained power, not being - (a) air-cushion vehicles; (b) battery operated vehicles having a gross vehicle weight rating of less than 2.72 tonnes; or (c) goods falling within a preceding sub-item of this item:		
87.02.310	- - Assembled, having a gross vehicle weight rating of less than 2.72 tonnes, not being four-wheel drive vehicles	35%	35%
87.02.320	- - Assembled, having a gross vehicle weight rating of 10.16 tonnes or more, not being rock buggies, dumpers, shuttle dumpers, tail gate dumpers or the like	22.5%	22.5%
87.02.900	- Other	Up to 47.5%	40%
87.03	SPECIAL PURPOSE MOTOR LORRIES AND VANS (INCLUDING BREAKDOWN LORRIES, FIRE-ENGINES, FIRE-ESCAPES, ROAD SWEEPER LORRIES, SNOW-PLOUGHS, SPRAYING LORRIES, CRANE LORRIES, SEARCHLIGHTLORRIES, MOBILE WORKSHOPS AND MOBILE RADIOLOGICAL UNITS), BUT NOT INCLUDING MOTOR VEHICLES FALLING WITHIN 87.02:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
87.03.1	- Having a gross vehicle weight rating of less than 2.72 tonnes:		
87.03.110	- - Fire engines; air-cushion vehicles	7.5%	6%
87.03.19	- - Other		
87.03.191	- - - Unassembled	Mainly 35%	Various rates up to 27.5%
87.03.199	- - - Other	35%	25%
87.03.200	- Assembled, having a gross vehicle weight rating of 10.16 tonnes or more, not being - (a) air-cushion vehicles; (b) cranes; or (c) dredging or excavating machines	From 7.5% to 22.5%	22.5%
87.03.900	- Other	Mainly 35%	(a) 27.5% (b) [illegible] (c) [illegible]
87.04	CHASSIS FITTED WITH ENGINES, BEING CHASSIS FOR MOTOR VEHICLES OF A KIND FALLING WITHIN 87.01, 87.02 OR 87.03:		
87.04.1	- For use as original components in the assembly or manufacture of vehicles of a kind falling within 87.02.2:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
87.04.110	- - As prescribed by by-law	Mainly 35%	35%
87.04.190	- - Other	Mainly 35%	35%
87.04.900	- Other	Mainly 35%	25%
87.05	BODIES (INCLUDING CABS) FOR MOTOR VEHICLES OF A KIND FALLING WITHIN 87.01, 87.02 OR 87.03:		
87.05.100	- For tractors of a kind falling within 87.01.2, 87.01.31, 87.01.39 or 87.01.9	Mainly 35%	20%
87.05.2	- For use as original components in the assembly or manufacture of vehicles of a kind falling within 87.02.2:		
87.05.210	- - As prescribed by by-law	35%	25%
87.05.290	- - Other	35%	35%
87.05.900	- Other	35%	25%
87.06	PARTS AND ACCESSORIES FOR MOTOR VEHICLES OF A KIND FALLING WITHIN 87.01, 87.02 OR 87.03:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
87.06.100	- Track shoe assemblies, assembled or unassembled for track-laying tractors and parts for such assemblies, other than shoes	20%	15%
87.06.200	- Parts and accessories for fire-engines of a kind falling within 87.03.11	7.5%	6%
87.06.300	- Parts and accessories for tractors of a king falling within 87.01.9, RSA	45% OIH $0.037/kg	20%
87.06.400	- Parts and accessories for tractors of a kind falling within 87.01.2, 87.01.31 or 87.01.39,	45% OIH $0.037/kg	5%
87.07	WORKS TRUCKS, SELF-PROPELLED, OF A KIND USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE FREIGHT OR HANDLING OF GOODS (INCLUDING PLATFORM TRUCKS, FORK LIFT TRUCKS AND TRACTORS); TRACTORS OF A KIND USED ON RAILWAY STATION PLATFORMS; PARTS FOR SUCH VEHICLES AND TRACTORS:		
87.07.1	- Works trucks designed for loading, unloading, stacking or tiering of goods or materials by means of fork or other attachments to elevating masts and parts therefor other than forks:		
87.07.110	- - Battery operated trucks, and parts therefore	22.5%	25%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
87.07.190	- - Other:	22.5% OIH $1000 ea	30% OIH $800 ea

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
87.07.2	- Straddle carriers, and parts therefor:		
87.07.210	- - Assembled straddle carriers having a gross vehicle weight of 10 tonnes or more	22.5%	15%
87.07.290	- - Other	From 35% to 37.5%	22%
87.07.300	- Works trucks not falling within 87.07.1 or 87.07.2, and parts therefor	From 12.5% to 37.5%	25%
87.07.400	- Forks for fork lift trucks	22.5%	15%
87.07.900	- Other, that is to say, tractors of a kind used on railway station platforms, and parts therefor	7.5%	Free
87.08.000	TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTORIZED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS FOR SUCH VEHICLES	35%	21%
87.09	MOTOR-CYCLES, AUTO-CYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS: SIDE-CARS OF ALL KINDS:		
87.09.100	- Motor bicycles	Free to 10%	a) 5% b) 15% OIH $0.17/kg c) Free
87.09.900	- Other	45% OIH $24 ea +10%	30% OIH $14.40

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
87.10	CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED:		
87.10.100	- Being toys designed to be ridden by children	52.5% + 10%	34.0%
87.10.900	- Other	45% OIH $2.50 ea + 10%	30% OIH $1.50 ea
87.11	INVALID CARRIAGES, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED:		
87.11.100	- Motorised or otherwise mechanically propelled	45% OIH $2% ea + 10%	30%
87.11.900	- Other	47.5%	30%
87.12	PARTS AND ACCESSORIES FOR GOODS OF A KIND FALLING WITHIN 87.09, 87.10 OR 87.11:		
87.12.1	- Warning devices:		
87.12.110	- - Electric warning devices capable of giving an audible warning	22.5%	15%
87.12.190	- - Other	22.5%	15%
87.12.2	- For goods of a kind falling within 87.09:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
87.12.210	- - Fuel tanks, exhaust boxes and silencers, and parts therefor	45%	26%
87.12.220	- - Goods, as follows:- (a) sprocket wheels, chain wheels and chain rings, not worked, or plated, polished or enamelled but not further worked; (b) wholly or essentially of leather or rubber, NSA	From 32.5% + 5% to 40%	23%
87.12.230	- - Parts (other than frames) and accessories, NSA, not plated, brazed, enamelled or permanently joined	37.5%	22%
87.12.290	- - Other	22.5%	15%
87.12.3	- For goods of a kind falling within 87.10:		
87.12.310	- - Frames of a kind used solely or principally with cycles of a kind falling within 87.10.9	45% OTH $2.50 ea + 10%	35%
87.12.320	- - Saddles and saddle tops, being goods of a kind used solely or principally with cycles of a kind falling within 87.10.9	22.5% and $0.20 ea	17% and $0.15 ea
87.12.330	- - Saddles and parts therefor being goods of a kind used solely or principally with cycles of a kind falling within 87.10.1	40%	23.5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
87.12.34	- - Parts and accessories, NSA, of leather or of rubber:		
87.12.341	- - - Of leather	40% + 5%	25%
87.12.342	- - - Of rubber	40% + 5%	26%
87.12.390	- - Other	7.5%	6%
87.12.4	- For goods of kind falling within 87.11:		
87.14	[illegible] (INCLUDING TRAILERS), NOT [illegible]:		
87.14.1	- Vehicles		
87.14.110	- - Assembled trailers, imported with and for use with prime movers of a kind falling within 87.01.11	22.5%	22.5%
87.14.190	- - Other	From 22.5% to 47.5% + 10%	25%
87.14.2	- Parts:		
87.14.230	- - For hand propelled vehicles or vehicles of a kind drawn by animals, NSA	37.5%	22%
87.14.290	- - Other	From 35% to 42.5%	22%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
88.01.000	BALLOONS AND AIRSHIPS	7.5%	5%
88.02.000	FLYING MACHINES, GLIDERS AND KITES; ROTOCHUTES	7.5%	5%
88.03.000	PARTS FOR GOODS OF A KIND FALLING WITHIN 88.01 OR 88.02	37.5%	5%
88.04.000	PARACHUTES AND PARTS THEREFOR AND ACCESSORIES THERETO	7.5%	5%
88.05.000	CATAPULTS AND SIMILAR AIRCRAFT LAUNCHING GEAR; GROUND FLYING TRAINERS; PARTS FOR SUCH GOODS	55%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
89.01	SHIPS, BOATS AND OTHER VESSELS NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER:		
89.01.100	- Exceeding 200 tons gross register	Free	Free
89.01.200	- Vessels, NSA, as follows:- (a) exceeding 150 tons gross register (b) fishing vessels, as defined by by-law exceeding 21 metres in length on the designed water load line	35%	5%
89.01.900	- Other	35%	25%
89.02	VESSELS SPECIALLY DESIGNED FOR TOWING (INCLUDING TUGS) OR PUSHING OTHER VESSELS:		
89.02.100	- Exceeding 200 tons gross register	Free	Free
89.02.200	- Exceeding 150 tons gross register but not exceeding 200 tons gross register	35%	5%
89.02.900	- Other	35%	26%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
89.03	LIGHT-VESSELS, FIRE-FLOATS, DREDGERS OF ALL KINDS FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION: FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS:		
89.03.100	- Exceeding 200 tons gross register	From Free to 35%	Free
89.03.200	- Exceeding 150 tons gross register but not exceeding 200 tons gross register	35%	5%
89.03.900	- Other	35%	26%
89.04.000	SHIPS, BOATS AND OTHER VESSELS FOR BREAKING UP	Free	Free
89.05.000	FLOATING STRUCTURES OTHER THAN VESSELS (INCLUDING COFFER-DAMS, LANDING STAGES, BUOYS AND BEACONS)	35%	19%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.01	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED; SHEETS OR PLATES, OF POLARISING MATERIAL:		
90.01.100	- Goods, other than of glass, of a kind used with motor vehicles	37.5%	25%
90.01.200	- Goods, as follows:- (a) ophthalmic powered lenses; (b) shaped eyepieces, not powered and other than of glass, for spectacles, goggles and the like; (c) of glass, not being - (i) process engravers' screens; (ii) prisms and mirrors; or (iii) powered lenses, other than opthalmic powered lenses	From 27.5% to 37.5%	20%
90.01.900	- Other	7.5%	5%
90.02.000	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED	From 7.5% to 52.5% + 10%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.03	FRAMES AND MOUNTINGS, AND PARTS THEREFOR, FOR SPECTACLES, PINCE-NEZ, LORGNETTES GOGGLES AND THE LIKE:		
90.03.100	- Spectacle (including sunglass) frames, and parts therefor	35%	30%
90.03.900	- Other	35%	25%
90.04	SPECTACLES, PINCE-NEZ, LORGNETTES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER:		
90.04.100	- Spectacles fitted with non-powered eyepieces, not being safety eyewear (including sporting goggles)	37.5%	30%
90.04.900	- Other	37.5%	25%
90.05.000	REFRACTING TELESCOPES (BOTH MONOCULAR AND BINOCULAR), PRISMATIC OR NOT	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.06.000	ASTRONOMICAL INSTRUMENTS (INCLUDING REFLECTING TELESCOPES, TRANSIT INSTRUMENTS AND EQUATORIAL TELESCOPES), AND MOUNTING THEREFOR, OTHER THAN INSTRUMENTS FOR RADIO-ASTRONOMY	7.5%	5%
90.07	PHOTOGRAPHIC CAMERAS, PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS FALLING WITHIN 85.20:		
90.07.100	- Photographic cameras of a kind used solely or principally in the graphic arts industries for the production of line, continuous tone and half-tone images	From Free to 17.5%	15%
90.07.200	- Goods, as follows (a) Tripods weighing 2.25 kg or more; (b) tripod heads other than of the fluid or hydraulic type	55% + 5%	(01) 5% (02) 15%
90.07.300	- Goods, as follows (a) Photographic flashlight apparatus and flashbulbs (b) tripod heads of the fluid or hydraulic type; (c) other accessories for cameras, NSA	From 17.5% to 55% + 5%	(01) 15% (02) 5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.07.400	- Other cameras, NSA	Free	Free
90.08	CINEMATOGRAPHIC CAMERAS, PROJECTORS, SOUND RECORDERS AND SOUND REPRODUCERS: ANY COMBINATION OF THESE ARTICLES:		
90.08.100	- Cinematographic cameras and sound recorders, combined or not	Free	Free
90.08.2	- Goods, as follows:- (a) projectors; (b) sound reproducers for projectors; (c) projectors combined with sound reproducers:		
90.08.210	- - Projectors having a film width capacity of 8mm, being projectors the design of which does not include provision for the reproduction of sound	From 40% to $10 each	30%
90.08.290	- - Other	7.5%	5%
90.08.300	- Tripods weighing 2.25 kg or more; tripod heads other than of the fluid or hydraulic type	55% + 5%	(01) 5% (02) 15%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.08.400	- Tripod heads of the fluid or hydraulic type; other accessories for goods of a kind falling within 90.08.1	From 17.5% to 55% + 5%	(01) 15% (02) 5%
90.09	IMAGE PROJECTORS (OTHER THAN CINEMATROGRAPHIC PROJECTORS); PHOTOGRAPHIC, BUT NOT CINEMATOGRAPHIC ENLARGERS AND REDUCERS:		
90.09.100	- Image projectors designed for the projection of slide or film strip transparencies, other than micro-film readers	40%	30%
90.09.200	- Enlargers and reducers including those designed for adaptation for use as a camera; overhead projectors, NSA	Free	15%
90.09.900	- Other	17.5%	5%
90.10	APPARATUS AND EQUIPMENT OF A KIND USED IN PHOTO-GRAPHIC OR CINEMATOGRAPHIC LABORATORIES, NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER; PHOTO-COPYING APPARATUS (WHETHER INCORPORATING AN OPTICAL SYSTEM OR OF THE CONTACT-TYPE) AND THERMO-COPYING APPARATUS; SCREENS FOR PROJECTORS:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.10.100	- Photo-copying apparatus	From 12.5% to 27.5% + 10%	5%
90.10.200	- Goods, as follows:- (a) automatic photographic film and paper dryers; (b) editor-viewers for cinematograph film, not usable with film having a width exceeding 9.5 mm; (c) layout tables; (d) photographic contact printers; (e) photographic dry mounting presses; (f) photographic glazing machines of the flat bed type; (g) photographic print washing apparatus; (h) photographic silver recovery apparatus; (i) vacuum frames	From 10% to 55%	15%
90.10.300	- Apparatus and equipment for the processing of sensitized film or paper; screens for projectors	From 7.5% to 55%	22.5%
90.10.900	- Other	From 25% to 55%	25%
90.11.000	MICROSCOPES AND DIFRACTION APPARATUS, ELECTRON AND PROTON	Free	Free

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.12	COMPOUND OPTICAL MICROSCOPES, WHETHER OR NOT PROVIDED WITH MEANS FOR PHOTOGRAPHING OR PROJECTING THE IMAGE:		
90.12.100	- Microphotographic apparatus	Free	Free
90.12.900	- Other	7.5%	5%
90.13	OPTICAL APPLIANCES AND INSTRUMENTS (INCLUDING SEARCH-LIGHTS AND SPOTLIGHTS BUT NOT OTHER LIGHTING APPLIANCES) NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER: LASERS, OTHER THAN LASER DIODES:		
90.13.100	- Slide viewers	40%	30%
90.13.200	- Telescopic sights for weapons	Free	Free
90.13.300	- Searchlights, spotlights and signalling lamps	45% + 10%	34%
90.13.400	- Lasers	42.5% + 5%	35%
90.13.900	- Other	From 7.5% to 25%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.14	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING) HYDROGRAPHIC, NAVIGATIONAL, METEOROLOGICAL, HYDROLOGICAL AND GEOPHYSICAL INSTRUMENTS; COMPASSES; RANGEFINDERS:		
90.14.100	- Instruments incorporating lasers	7.5%	25%
90.14.200	- Tripods for surveying instruments	47.5% + 10%	15%
90.14.900	- Other	From 7.5% to 17.5%	5%
90.15.000	BALANCES OF A SENSITIVITY OF 0.05 G OR BETTER, WITH OR WITHOUT THEIR WEIGHTS	7.5%	5%
90.16	DRAWING, MARKING-OUT AND MATHEMATICAL CALCULATING INSTRUMENTS, DRAFTING MACHINES, PANTOGRAPHS, SLIDE RULES, DISC CALCULATORS AND THE LIKE: MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES (INCLUDING MICROMETERS, CALLIPERS, GAUGES, MEASURING RODS AND BALANCING MACHINES), BEING GOODS NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER; PROFILE PROJECTORS:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.12	COMPOUND OPTICAL MICROSCOPES, WHETHER OR NOT PROVIDED WITH MEANS FOR PHOTOGRAPHING OR PROJECTING THE IMAGE:		
90.12.100	- Microphotographic apparatus	Free	Free
90.12.900	- Other	7.5%	5%
90.13	OPTICAL APPLIANCES AND INSTRUMENTS (INCLUDING SEARCH-LIGHTS AND SPOTLIGHTS BUT NOT OTHER LIGHTING APPLIANCES) NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER: LASERS, OTHER THAN LASER DIODES:		
90.13.100	- Slide viewers	40%	30%
90.13.200	- Telescopic sights for weapons	Free	Free
90.13.300	- Searchlights, spotlights and signalling lamps	45% + 10%	34%
90.13.400	- Lasers	42.5% + 5%	35%
90.13.900	- Other	From 7.5% to 25%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.14	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING) HYDROGRAPHIC, NAVIGATIONAL, METEOROLOGICAL, HYDROLOGICAL AND GEOPHYSICAL INSTRUMENTS; COMPASSES; RANGEFINDERS:		
90.14.100	- Instruments incorporating lasers	7.5%	25%
90.14.200	- Tripods for surveying instruments	47.5% + 10%	15%
90.14.900	- Other	From 7.5% to 17.5%	5%
90.15.000	BALANCES OF A SENSITIVITY OF 0.05 G OR BETTER, WITH OR WITHOUT THEIR WEIGHTS	7.5%	5%
90.16	DRAWING, MARKING-OUT AND MATHEMATICAL CALCULATING INSTRUMENTS, DRAFTING MACHINES, PANTOGRAPHS, SLIDE RULES, DISC CALCULATORS AND THE LIKE: MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES (INCLUDING MICROMETERS, CALLIPERS, GAUGES, MEASURING RODS AND BALANCING MACHINES), BEING GOODS NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER; PROFILE PROJECTORS:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.16.100	- Goods, as follows:- (a) wheel aligners, motor vehicle; (b) static balancers, motor vehicle wheel	55%	25%
90.16.200	- Goods, as follows:- (a) bubble levels; (b) graduated rulers of wood or artificial plastic material not being folding or parallel rulers; (c) steel tape measures	From 27.5% to 35%	20%
90.16.300	- Hand tools, as follows;- (a) adjustable limit length gauges; (b) plug gauges; (c) ring gauges; (d) snap gauges	27.5%	15%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.16.900	- Other	From 7.5% to 55%	5%
90.17	MEDICAL, DENTAL, SURGICAL AND VETERINARY INSTRUMENTS AND APPLIANCES (INCLUDING ELECTRO-MEDICAL APPARATUS AND OPHTHALMIC INSTRUMENTS):		
90.17.100	- Goods, as follows:- (a) catheters, cannulae, suction tubes and the like other than elastic gum woven catheters; (b) defibrillators; (c) infusion or transfusion sets for blood and other fluids; (d) kymographs; (e) physiological equipment for monitoring or recording electrical impluses of the heart muscle, respiration rate, heart-beat rate, blood pressure or body temperature; (f) syringes of artificial plastic material designed for use with injection or punture needles; (g) ultrasonic diagnostic imaging units	From 7.5% to 45%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.17.200	- Goods, as follows, not being goods falling within 90.17.1:- (a) dental drill engines, air-turbine operated, comprising, at least, an operating hand piece and an air supply controller; (b) incubators for babies; (c) apparatus for administration of anaesthetic gases; (d) single channel audiometers of the screening type other than those used solely for testing the hearing of new born infants; (e) suction apparatus, of a kind used for the removal of fluids, gases or foreign matter from the human body; (f) dental articulators; (g) dental endodontic depth measuring gauges; (h) dental occlusal programming units	From 27.5% to 45%	20%
90.17.300	- Ophthalmic instruments and appliances	Free	Free

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.17.900	- Other	From 7.5% to 47.5% + 7.5%	20%
90.18	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; ARTIFICIAL RESPIRATION, OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY OR SIMILAR APPARATUS; BREATHING APPLIANCES (INCLUDING GAS MASKS AND SIMILAR RESPIRATORS);		
90.18.100	- Oxygen therapy, resuscitation and artificial respiration apparatus; beathing appliances other than of a kind designed to enable the wearer to breathe under water	30%	20%
90.18.900	- Other	From 7.5% to 30%	5%
90.19	ORTHOPAEDIC APPLIANCES, SURGICAL BELTS, TRUSSES AND THE LIKE: SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL LIMBS, EYES, TEETH AND OTHER ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.19.100	- Bone growth stimulators	32.5% + 10%	30%
90.19.200	- Implantable cardiac pacemakers	45%	25%
90.19.900	- Other	From 7.5% to 45%	5%
90.20	APPARATUS BASED ON THE USE OF X)RAYS OR 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 DESKS; X-RAY EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE:		
90.20.100	- X-ray generators, X-ray tubes, X-ray screens, X-ray high tension generators, X-ray control panels and desks, X-ray examination or treatment tables, chairs and the like and other apparatus based on the use of X-rays, being goods commonly used for medicalpurposes	25%	5%
90.20.300	- Gamma ray apparatus, non-medical, as follows:- (a) radiographic apparatus; (b) other apparatus having a capacity not exceeding the equivalent of 200 curies of Cobalt 60	20%	15%
90.20.900	- Other	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.21.000	INSTRUMENTS, APPARATUS OR MODELS, DESIGNED SOLELY FOR DEMONSTRATIONAL PURPOSES AND UNSUITABLE FOR OTHER USES	Free	Free
90.22.000	MACHINES AND APPLIANCES FOR TESTING MECHANICALLY THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY AND THE LIKE PROPERTIES OF METALS, WOOD, TEXTILES, PAPER, PLASTICS OR OTHER INDUSTRIAL MATERIALS	7.5%	5%
90.23	HYDROMETERS AND SIMILAR INSTRUMENTS; THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS, PSYCHROMETERS, RECORDING OR NOT; ANY COMBINATION OF THOSE INSTRUMENTS:		
90.23.100	- Temperature guages of a kind used with internal combustion engines	7.5%	17%
90.23.900	- Other	From 7.5% to 35%	5%
90.24	INSTRUMENTS AND APPARATUS FOR MEASURING, CHECKING OR AUTOMATICALLY CONTROLLING THE FLOW, DEPTH, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES, OR FOR AUTOMATICALLY CONTROLLING TEMPERATURE (INCLUDING PRESSURE GAUGES, THERMOSTATS, LEVEL GUAGES, FLOW METERS, HEAT METERS AND AUTOMATIC OVEN-DRAUGHT REGULATORS), NOT FALLING WITHIN 90.14:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.24.100	- Goods, as follows:- (a) thermostats of a kind used with electrically operated domestic appliances; (b) guages of a kind used solely or principally with internal combustion engines for indicating the amount of fuel in the fuel tank; (c) pressure guages; (d) other guages of a kind used solely or principally in motor vehicles	From 7.5% to 55% + 5%	25%
90.24.200	- Vacuum regulators of a kind used with hospital reticulated suction systems	55% + 5%	20%
90.24.900	- Other	From 7.5% to 55% + 5%	5%
90.25.000	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (INCLUDING POLARIMETERS, REFRACTOMETERS, SPECTROMETERS AND GAS ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE (INCLUDING VISCOMETERS, POROSIMETERS AND EXPANSION METERS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, LIGHT OR SOUND (INCLUDING PHOTOMETERS, EXPOSURE METERS AND CALORIMETERS); MICROTOMES:		
90.25.100	- Ultra-violet absorbance monitors	7.5%	15%
90.25.900	- Other	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.26	GAS, LIQUID AND ELECTRICITY SUPPLY OR PRODUCTION METERS; CALIBRATING METERS THEREFOR:		
90.26.1	- Gas or liquid meters		
90.26.110	- - Gas meters of the household supply kind	47.5% + 10%	35%
90.26.120	- - Goods, as follows:- (a) inferential water meters; (b) water meters of the positive kind up to and including 77 millimeters diameter in size (other than meters constructed for measuring hot water in boiler houses or engine houses)	From 7.5% to 55% + 5%	35%
90.26.130	- - Water meters of the positive kind exceeding 77 millimeters but not exceeding 100 millimeters diameter in size (other than meters constructed for measuring hot water in boiler houses or engine houses)	7.5%	17.5%
90.26.190	- - Other	From 7.5% to 65% + 10%	5%
90.26.2	- Electricity meters:		
90.26.21	- - Alternating current watthour meters:		
90.26.211	- - - Single-phase meters	40%	23%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.26.219	- - - Other	7.5%	6%
90.26.290	- - Other	45%	26%
90.27	REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS MILEOMETERS, PEDOMETERS AND THE LIKE, SPEED INDICATORS (INCLUDING MAGNETIC SPEED INDICATORS) AND TACHOMETERS (OTHER THAN GOODS FALLING WITHIN 90.14); STROBOSCOPES:		
90.27.100	- Registers or meters that total electrical impulses	45% + 5%	28%
90.27.200	- Stroboscopes	42.5% + 5%	27.0%
90.27.300	- Goods, as follows, not being goods of a kind falling within a preceding sub-item of this item:- (a) speedometers; (b) tachometers; (c) other goods of a kind commonly used with vehicles of a kind falling within 87.01.1, 87.02 or 87.03	From 7.5% to 35%	25%
90.27.900	- Other	7.5%	5%
90.28	ELECTRICAL MEASURING, CHECKING, ANALYSING OR AUTOMATICALLY CONTROLLING INSTRUMENTS AND APPARATUS:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.28.100	- Instruments or apparatus for measuring or checking electrical quantities, as follows:- (a) noise and distortion meter; (b) cathode ray oscilloscopes; (c) telecommunications transmission test instruments	45%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.28.200	- Goods, as follows:- (a) instruments or apparatus for measuring or checking electrical quantities, not falling within 90.28.1; (b) the non-electrical counterparts of which fall within item 90.16, as follows:- (i) apparatus for analysing or testing internal combustion engines; (ii) dynamic balancers, motor vehicle wheel; (iii) dynamometers for testing the power output of motor vehicle or motor cycle engines; (c) temperature gauges of a kind used with internal combustion engines, the non-electrical counterparts of which fall within item 90.23; (d) the non-electrical counterparts of which fall within item 90.24, as follows:- (i) gauges of a kind used with internal combustion engines for indicating the amount of fuel in the fuel tank; (ii) other gauges of a kind used solely or principally in vehicles; (iii) thermostats of a kind used with electrically operated domestic appliances; (e) pH and rH meters; the non-electrical counterparts of which fall within item 90.27, as follows:- (i) speedometers; (ii) tachometers (other than dwell tachometers); (iii) other instruments of a kind used in vehicles of a kind falling within 87.01.1 or 87.02 or 87.03; (f) automatic voltage regulators of a kind commonly used with motor vehicles, for 6	From 7.5% to 52.5%	25%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
90.28.300	- Goods, as follows:- (a) geophysical instruments, the non-electrical counterparts of which fall within item 90.14; (b) planimeters, the non-electrical counterparts of which fall within item 90.16; (c) spectrophotometers, the nonelectrical counterparts of which fall within item 90.25; (d) instruments or apparatus of a kind used in geophysical exploration for measuring gamma radiations	From 7.5% to 45%	15%
90.28.900	- Other	From 7.5% to 42.5%	5%
90.28.900	- Other		
90.29.000	PARTS OR ACCESSORIES OF A KIND USED SOLELY OR PRINCIPALLY WITH GOODS OF A KIND FALLING WITHIN 90.23, 90.24, 90.26, 90.27 or 90.28	As per parent item	As per parent item

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
91.01	POCKET-WATCHES, WRIST-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES:		
91.01.100	- Watches specially designed for the use of the blind	Free	Free
91.01.900	- Other	7.5%	5%
91.02.000	CLOCKS WITH WATCH MOVEMENTS (OTHER THAN CLOCKS FALLING WITHIN 91.03)	7.5%	5%
91.03.000	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR KIND, FOR VEHICLES, AIRCRAFT OR VESSELS	7.5%	5%
91.04	OTHER CLOCKS:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
91.04.100	- Free standing floor clocks, partly of wood	45%	25%
91.04.200	- Master clocks; secondary or slave clocks	45%	15%
91.04.900	- Other	From 7.5% to 37.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
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:		
91.05.100	- Time registers or recorders of a kind used for recording or indicating times of attendance, jobs or receipt of documents	27.5%	15%
91.05.200	- Pigeon flying timers	Free	Free
91.05.900	- Other	From 7.5% to 27.5%	5%
91.06	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT (INCLUDING SECONDARY MOVEMENT) OR WITH SYNCHRONOUS MOTOR:		
91.06.100	- Synchronous motor time switches, being - (a) time of day; or (b) of a kind used with electrically operated domestic appliances	From 7.5% to 35%	25%
91.06.900	- Other	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
91.07.000	WATCH MOVEMENTS (INCLUDING STOP-WATCH MOVEMENTS), ASSEMBLED	45%	5%
91.08	CLOCK MOVEMENTS, ASSEMBLED:		
91.08.100	- For time of day synchronous motor time switches	35%	25%
91.08.900	- Other	From 7.5% to 37.5%	5%
91.09	WATCH CASES AND PARTS FOR WATCH CASES:		
91.09.900	- Other	$0.50 each OIH 42.5%	5%
91.10	CLOCK CASES AND CASES OF A SIMILAR KIND FOR OTHER GOODS FALLING WITHIN THIS CHAPTER, AND PARTS THEREFOR:		
91.10.100	- Clock cases, of wood, for free standing floor clocks	37.5%	25%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
91.10.900	- Other	37.5%	5%
91.11	OTHER WATCH AND CLOCK PARTS:		
91.11.100	- For time of day synchronous motor time switches	35%	25%
91.11.200	- Jewels, unmounted, imported separately	Free	Free
91.11.900	- Other	From 7.5% to 45%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
92.01	PIANOS (INCLUDING AUTOMATIC PIANOS, WHETHER OR NOT WITH KEYBOARDS); HARPSICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS; HARPS BUT NOT INCLUDING AEOLIAN HARPS:		
92.01.1	- Pianos (including automatic pianos) whether or not with keyboards;		
92.01.110	- Grand pianos; pianolas	$54.50 ea 0.I.H. 40%	23%
92.01.190	- Other	$54.50 ea 0.I.H. 40%	23%
92.01.900	- Other	12.5% + 5%	12%
92.02	OTHER STRING MUSICAL INSTRUMENTS:		
92.02.100	- Guitars and instruments of the same class	(a) 45% (b) 35%	(a) 26% (b) 21%
92.02.900	- Other	7.5%	5%
92.03.000	PIPE AND REED ORGANS, INCLUDING HARMONIUMS AND THE LIKE	17.5%	12%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
92.04	ACCORDIONS, CONCERTINAS AND SIMILAR MUSICAL INSTRUMENTS; MOUTH ORGANS:		
92.04.100	- Mouth organs having less than 40 reeds	17.5%	12%
92.04.900	- Other	From free to 12.5%	9%
92.05.000	OTHER WIND MUSICAL INSTRUMENTS	From 7.5% to 17.5%	12%
92.06	PERCUSSION MUSICAL INSTRUMENTS:		
92.06.100	- Drums	40%	23%
92.06.900	- Other	17.5%	12%
92.07	ELECTRO-MAGNETIC, ELECTRO-STATIC, ELECTRONIC AND SIMILAR MUSICAL INSTRUMENTS:		
92.07.1	- Instruments of a kind that have counterparts operated otherwise than by electro-magnetic, electro-static or electronic devices;		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
92.07.110	- Guitars and instruments of the same class	(a) 45% (b) 35%	26.0% 21%
92.07.190	- Other	As per parent item	As per parent item
92.07.900	- Other	7.5%	5%
92.08	MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER ITEM IN THIS CHAPTER; 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 INCLUDING WHISTLES AND BOATSWAINS' PIPES:		
92.08.100	- Musical boxes not designed for any other use except as ornaments	17.5%	12%
92.08.200	- Musical boxes, NSA	as per parent item	as per parent item
92.08.900	- Other	55%	30%
92.10	PARTS AND ACCESSORIES FOR MUSICAL INSTRUMENTS, INCLUDING PERFORATED MUSIC ROLLS AND MECHANISMS FOR MUSICAL BOXES; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
92.10.100	- Goods, as follows:- (a) piano keyboards, complete or incomplete; (b) metal pipes for pipe organs	From 35% to 42.5%	24%
92.10.200	- Metronomes and pitch pipes	17.5%	12%
92.10.300	- Goods, as follows:- (a) piano parts (other than strings), NSA, as prescribed by by-law; (b) parts and accessories for pipe organs, NSA	27.5%	17%
92.10.400	- Piano parts (other than strings) and accessories, NSA	55%	30%
92.10.500	- Parts and accessories for drums; necks and bodies for instruments falling within 92.02.1 or 92.07.11	40%	23%
92.10.900	- Other	7.5%	5%
92.11	GRAMOPHONES, DICTATING MACHINES AND OTHER SOUND RECORDERS OR REPRODUCERS, INCLUDING RECORD-PLAYERS AND TAPE DECKS, WITH OR WITHOUT SOUND-HEADS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS.		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
92.11.100	- Television image and sound recorders or reproducers	7.5%	5%
92.11.200	- Dictating machines as defined by by-law	7.5%	5%
92.11.900	- Other	From 7.5% to 45%	35%
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 GOODS OF A KIND COMMONLY USED FOR SOUND OR SIMILAR RECORDING:		
92.12.1	- Prepared tapes, wires, strips and like goods of a kind commonly used for magnetic recording of sound or similar recording, whether recorded or blank;		
92.12.110	- - Disc packs and disc cartridges, for automatic data processing machines	From 7.5% to $0.258/sq m	22%
92.12.190	- - Other	From 7.5% to $0.258/sq m	35%
92.12.900	- Other	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
92.13	OTHER PARTS AND ACCESSORIES FOR APPARATUS OF A KIND FALLING WITHIN 92.11:		
92.13.100	- For dictating machines	From 7.5% to 45%	5%
92.13.900	- Other	From 7.5% to 45%	35%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
93.01.000	SIDE-ARMS AND PARTS THEREFOR AND SCABBARDS AND SHEATHS THEREFOR	27.5%	9%
93.02.000	REVOLVERS AND PISTOLS, BEING FIREARMS	7.5%	5%
93.03.000	ARTILLERY WEAPONS, MACHINEGUNS, SUB-MACHINE-GUNS AND OTHER MILITARY FIREARMS AND PROJECTORS (OTHER THAN REVOLVERS AND PISTOLS)	7.5%	5%
93.04	OTHER FIREARMS (INCLUDING VERY LIGHT PISTOLS, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION ONLY, LINE-THROWING GUNS AND THE LIKE):		
93.04.100	- .22 calibre single barrelled rim-fire rifles	25%	19%
93.04.200	- 12-gauge shotguns having a value not exceeding $213.33 each	25% OIL $16 each	11% OIL $12 each less 7.5% of valve
93.04.300	- Single shot centre-fire rifles	7.5%	6%
93.04.900	- Other	7.5%	5%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
93.05	ARMS OF OTHER DESCRIPTIONS, INCLUDING AIR, SPRING AND SIMILAR PISTOLS, RIFLES AND GUNS:		
93.05.100	- Air or gas operated	7.5%	5%
93.05.900	- Other	27.5% + 10%	28%
93.06	PARTS FOR ARMS, INCLUDING GUN BARREL BLANKS, BUT NOT INCLUDING PARTS FOR SIDE-ARMS:		
93.06.100	- Gun stocks other than in the rough; sight mounts, other than for military weapons	55%	41%
93.06.200	- For .22 calibre single barrelled rim-fire rifles, NSA, and not being gun stocks in the rough	27.5%	21%
93.06.300	- For 12 gauge shotguns, NSA, not being gun stocks in the rough	27.5%	13%
93.06.400	- For single shot center-fire target rifles, NSA, not being gun stocks in the rough	7.5%	6%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
93.06.900	- Other	7.5%	5%
93.07	BOMBS, GRENADES, TORPEDOES, MINES, GUIDED WEAPONS AND MISSILES AND SIMILAR MUNITIONS OF WAR, AND PARTS THEREFOR; AMMUNITION AND PARTS THEREFOR, INCLUDING CARTRIDGE WADS; LEAD SHOT PREPARED FOR AMMUNITION:		
93.07.100	- Cartridges, loaded, with or without bullets or shot, other than for military purposes	27.5%	21%
93.07.200	- Bullets, shot and slugs	$0.011/kg	$0.008/kg
93.07.300	- Metallic rim-fire and shot-gun cartridge cases, empty, primed or not, and parts therefor; felt cartridge wads	45%	34%
93.07.400	- Guided air missiles, including guided air weapons, and parts therefor	7.5%	5%
93.07.900	- Other	7.5%	6%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
94.01	CHAIRS AND OTHER SEATS (OTHER THAN THOSE FALLING WITHIN 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREFOR:		
94.01.100	- Chairs of wood with seats of any material (including chairs of cane with wooden frames) but not including parts therefor	40% O.I.H. $0.45ea + 10%	28%
94.01.2	- Goods, as follows:- (a) vehicle seats; (b) parts for use as original components in the assembly or manufacture of - (i) vehicles of a kind falling within 87.01.1, 87.02 or 87.03; or (ii) trailers for articulated vehicles of a kind falling within 87.14.19:		
94.01.210	- - Seats for installation in flying machines of a kind falling within 88.01 or 88.02	35%	21%
94.01.290	- - Other	35%	21%
94.01.300	- Seats for chairs, not being of rattan cane	47.5% + 10%	31%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
94.01.400	- Chairs and other seats, including chairs, lounges and settees without legs, of wicker, bamboo or cane, NSA	35% O.I.H. $0.65 ea	26% O.I.H. $0.49 ea
94.01.900	- Other	42.5%	24%
94.02	MEDICAL, DENTAL, SURGICAL OR VETERINARY FURNITURE; DENTISTS' AND SIMILAR CHAIRS WITH MECHANICAL ELEVATING, ROTATING OR RECLINING MOVEMENTS; PARTS FOR SUCH GOODS:		
94.02.100	- Dentists' chairs and parts therefor	7.5%	5%
94.02.200	- Hairdressers' chairs; opticians' chairs	$100 less 30% O.I.H. 7.5%	$75 ea. less 30% of value
94.02.900	- Other	42.5%	24%
94.03	OTHER FURNITURE AND PARTS THEREFOR:		
94.03.100	- Traymobiles, tea trolleys and the like, and parts therefor	47.5% + 10%	31%
94.03.200	- Smoking requisites and parts therefor	35%	21%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
94.03.900	- Other	42.5%	24%
94.04	MATTRESS SUPPORTS; ARTICLES OF BEDDING OR SIMILAR FURNISHING FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF EXPANDED, FOAM OR SPONGE RUBBER OR EXPANDED, FOAM OR SPONGE ARTIFICIAL PLASTIC MATERIAL, WHETHER OR NOT COVERED:		
94.04.100	- Mattress supports; mattresses	42.5%	24%
94.04.2	- Sleeping bags:		
94.04.290	- - Other	42.5%	24%
94.04.900	- Other	From 35% to 57.5% + 10%	25%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
95.05	WORKED TORTOISE-SHELL, MOTHER OF PEARL, IVORY, BONE, HORN, CORAL (WHETHER NATURAL OR AGGLOMERATED) AND OTHER ANIMAL CARVING MATERIAL, AND GOODS MADE OF THOSE MATERIALS:		
95.05.100	- Unset cameos and intaglios, not being goods made of tortoise-shell, mother of pearl, ivory or bone (other than whale bone)	Free + 10%	7%
95.05.900	- Other	45%	26%
95.08	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND GOODS MADE OF THOSE MATERIALS; MOULDED OR CARVED GOODS MADE OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED GOODS NOT FALLING WITHIN ANY OTHER ITEM, WORKED, UNHARDENED GELATIN (OTHER THAN GELATIN FALLING WITHIN 35.03) AND GOODS MADE OF UNHARDENED GELATIN:		
95.08.100	- Empty gelatin capsules	Free	Free
95.08.900	- Other	45%	26%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
96.01	BROOMS AND BRUSHES, CONSISTING OF TWIGS OR OTHER VEGETABLE MATERIALS SIMPLY BOUND TOGETHER AND NOT MOUNTED IN A HEAD, WITH OR WITHOUT HANDLES; OTHER BROOMS AND BRUSHES (INCLUDING BRUSHES OF A KIND USED AS PARTS FOR MACHINES); PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES) AND MOPS:		
96.01.100	- Prepared knots and tufts	35%	21%
96.01.2	- Brushes, not being brushes consisting of twigs or other vegetable materials simply bound together and not mounted in a head:		
96.01.210	- - Goods, as follows:- (a) brushes of a kind ordinarily used for brushwork in schools; (b) artists' brushes (including writers and liners) other than brushes of hog hair	12.5%	9%
96.01.220	- - Hair brushes and cloth brushes	35% O.I.H. $0.65/doz	22%
96.01.230	- - Tooth brushes, scrubbing brushes, paint brushes and varnish brushes	35% O.I.H. $0.35/doz	24%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
96.01.240	- - Nail brushes	35% 0.I.H. $0.175/doz	22%
96.01.250	- - Brushes of a kind used solely or principally with vacuum cleaners falling within 85.06	35%	21%
96.01.29	- - Other:		
96.01.291	- - - Vacuum cleaner brushes	35%	21%
96.01.299	- - - Other	35%	21%
96.01.900	- Other (01) Brooms and brushes, consisting of twigs or other vegetable materials simply bound together and not mounted in a head, with or without handles; (02) Paint rollers; squeegees (03) Remainder	45% + 10%	30%
96.05.000	POWDER-PUFFS AND PADS FOR APPLYING COSMETICS OR TOILET PREPARATIONS, OF ANY MATERIAL	42.5% + 10%	30%
96.06.000	HAND SIEVES AND HAND RIDDLES, OF ANY MATERIAL	55% +5%	33%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
97.01	WHEELED TOYS DESIGNED TO BE RIDDEN BY CHILDREN; DOLLS' PRAMS AND DOLLS' PUSH CHAIRS:		
97.01.100	- Bicycles, tricycles and quadricycles, but not including parts and accessories.	52.5% + 10%	34%
97.01.200	- Saddles and parts for saddles and parts and accessories of leather or rubber being goods for bicycles, tricycles and quadricycles	40%	23%
97.01.300	- Parts and accessories for bicycles, tricycles and quadricycles, NSA	7.5%	6%
97.01.900	- Other	45%	26%
97.02.000	DOLLS	45%	26%
97.03	OTHER TOYS; WORKING MODELS OF A KIND USED FOR RECREATIONAL PURPOSES:		
97.03.100	- Books; radio receivers; radio remote control apparatus; microscopes.	As per parent item	As per parent item

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
97.03.900	- Other	45%	26%
97.04	EQUIPMENT FOR PARLOUR, TABLE AND FUNFAIR GAMES FOR ADULTS OR CHILDREN (INCLUDING BILLIARD TABLES, PIN TABLES AND TABLE-TENNIS REQUISITES):		
97.04.900	- Other	55%	30%
97.05.000	CARNIVAL ARTICLES; ENTERTAINMENT ARTICLES (INCLUDING CONJURING TRICKS AND NOVELTY JOKES); CHRISTMAS TREE DECORATIONS AND SIMILAR ARTICLES FOR CHRISTMAS FESTIVITIES (INCLUDING ARTIFICIAL CHRISTMAS TREES, CHRISTMAS STOCKINGS, IMITATION YULE LOGS, NATIVITY SCENES AND FIGURES THEREFOR)	30%	18.0%
97,06	APPLIANCES, APPARATUS, ACCESSORIES AND REQUISITES FOR GYMNASTICS OR ATHLETICS, OR FOR SPORTS AND OUTDOOR GAMES (OTHER THAN GOODS FALLING WITHIN 97.04):		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
97.06.100	- Cricket balls and cricket bats; fencing foils and masks; leather cases for inflatable balls	42.5%	24%
97.06.200	- Coir mats	30%	18%
97.06.300	- Swimming pools	40%	23%
97.06.900	- Other	55% + 5%	33%
97.07	FISH-HOOKS, LINE FISHING RODS AND TACKLE; FISH LANDING NETS AND BUTTERFLY NETS; DECOY BIRDS, LARK MIRRORS AND SIMILAR HUNTING OR SHOOTING REQUISITES:		
97.07.100	- Fish-hooks	10%	7%
97.07.900	- Other	55%	30%
97.08.000	ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES, TRAVELLING MENAGERIES AND TRAVELLING THEATRES.	55% + 5%	33%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
98.01	BUTTONS AND BUTTON MOULDS, STUDS, CUFF-LINKS AND PRESS-FASTENERS (INCLUDING SNAP-FASTENERS AND PRESS-STUDS); BLANKS AND PARTS FOR SUCH GOODS:		
98.01.1	- Buttons and button moulds, and parts and blanks therefor:	An amount per gross being the product of $0.012 and the number obtained by dividing the maximum transverse diameter of the goods in mm by 0.635	An amount per gross being the product of $0.0075 and the numb obtained by dividing the maximum transver diameter of the goods in mm by 0.635
98.01.110	- - Of casein or of synthetic materials; of imitation pearl shell or imitation trochus shell		
98.01.120	- - Of vegetable ivory (including corozo and dom-nut), animal shell, bone, horn or ivory	22.5%	15%
98.01.190	- - Of other materials	35%	21%
98.01.2	- Press-fasteners (including snap-fasteners and press-studs) and parts and blanks therefor:		
98.01.210	- - Two-piece sew-on kind as ordinarily used with apparel, and parts and blanks therefor	7.5%	5%
98.01.290	- - Other	30%	18.0%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
98.01.900	- Other	45%	26.0%
98.02	SLIDE FASTENERS AND PARTS THEREFOR:		
98.02.100	- Slide fasteners with or without gliders	17.5% OIH $0.0024/cm less 22.5%	13%
98.02.200	- Slides comprising interlocking media mounted on tape or other material.	17.5% OIH $0.0024/cm less 22.5%	13%
98.02.300	- Parts, NSA	47.5%	27%
98.03	FOUNTAIN PENS, STYLO-GRAPH PENS AND PENCILS (INCLUDING BALL POINT PENS AND PENCILS) AND OTHER PENS, PEN-HOLDERS, PENCIL-HOLDERS AND SIMILAR HOLDERS, PROPELLING PENCILS AND SLIDING PENCILS; PARTS AND FITTINGS THEREFOR NOT FALLING WITHIN 98.04 OR 98.05:		
98.03.100	- Pen and pencil sets for school use.	30%	23%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
98.03.200	- Pen and pencil sets, NSA; fountain pens in fancy boxes; propelling pencils and sliding pencils other than clutch pencils of a kind commonly used by drafts-men, architects or engineers, including parts and fittings of a kind used solely or principally therewith	40%	23%
98.03.300	- Ball point pens and ball point pencils, complete	22.5% OIH $0.20/doz	17% OIH $0.15/doz
98.03.400	- Ball point pens and ball point pencils, without the refill; assembled refills	22.5% OIH $0.10/doz	17% OIH $0.08/doz
98.03.500	- Parts and fittings of a kind used solely or principally with ball point pens or ball point pencils, NSA	22.5%	15%
98.03.900	- Other	12.5%	9%
98.04.000	PEN NIBS AND NIB POINTS	12.5% + 10%	15%
98.05	PENCILS (OTHER THAN PENCILS FALLING WITHIN 98.03), PENCIL LEADS, SLATE PENCILS, CRAYONS AND PASTELS, DRAWING CHARCOALS AND WRITING AND DRAWING CHALKS; TAILORS' AND BILLIARDS CHALKS:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
98.05.100	- Pencils other than slate pencils	25%	16%
98.05.200	- Pencil leads	15%	10%
98.05.900	- Other	7.5%	5%
98.06.000	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER FRAMED OR NOT	47.5%	27%
98.07.000	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	45% + 5%	28%
98.08	TYPEWRITER AND SIMILAR RIBBONS, WHETHER OR NOT ON SPOOLS; INK-PADS, WITH OR WITHOUT BOXES:		
98.08.100	- Typewriter and similar ribbons of textile material, ink-pads	42.5%	24%
98.08.900	- Other	27.5%	17%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
98.09.000	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	47.5% + 10%	31%
98.10	MECHANICAL LIGHTERS AND SIMILAR LIGHTERS, INCLUDING CHEMICAL AND ELECTRICAL LIGHTERS, AND PARTS THEREFOR, BUT NOT FLINTS OR WICKS:		
98.10.100	- Cigarette, cigar and pipe lighters and parts therefor	35%	21%
98.10.900	- Other	42.5%	24%
98.11	SMOKING PIPES; PIPE BOWLS, STEMS AND OTHER PARTS FOR SMOKING PIPES (INCLUDING ROUGHLY SHAPED BLOCKS OF WOOD OR ROOT); CIGAR AND CIGARETTE HOLDERS AND PARTS THEREFOR:		
98.11.100	- Smoking pipes wholly of clay	$0.20/gross	5%
98.11.900	- Other	35%	21%
98.12	COMBS, HAIR-SLIDES AND THE LIKE:		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
98.12.100	- Combs, not being of an ornamental character or of a kind designed for personal adornment	17.5% + 10%	17%
98.12.900	- Other	45%	26%
98.14.000	SCENT AND SIMILAR SPRAYS OF A KIND USED FOR TOILET PURPOSES, AND MOUNTS AND HEADS THEREFOR	27.5% + 10%	22%
98.15.000	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREFOR, OTHER THAN GLASS INNERS	45%	26.0%
98.16	TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS OF A KIND USED FOR SHOP WINDOW DRESSING:		
98.16.100	- Tailors' dummies	7.5%	5%
98.16.200	- Automata and other animated displays of a kind used for shop window dressing	55%	30%
98.16.900	- Other	42.5%	24%

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
99.01	PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND (OTHER THAN DRAWINGS FALLING WITHIN 49.06 OR HAND-PAINTED OR HAND-DECORATED MANUFACTURED GOODS):		
99.01.100	- Having a value exceeding $50 each; executed by Australian citizens resident abroad for a period not exceeding 7 years; not intended for sale or trade, being goods that, at a time when the importer was resident in Australia, became the property of the importer under the will, or by reason of the intestacy, of a deceased person or by gift.	Free	Free
99.01.900	- Other	$5 each	$3 each
99.02.000	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	Free	Free
99.03.000	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	Free	Free
99.04	POSTAGE, REVENUE AND SIMILAR STAMPS (INCLUDING STAMP-POSTMARKS AND FRANKED ENVELOPES, LETTER-CARDS AND THE LIKE) NOT FALLING WITHIN 49.07):		

TARIFF ITEM	DESCRIPTION	BASE RATE	OFFERED RATE
99.04.100	- Put up for retail sale	30%	18%
99.04.900	- Other	Free	Free
99.05.000	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	Free	Free
99.06.000	ANTIQUES THAT ARE, IN THE OPINION OF THE MINISTER, OF AN AGE EXCEEDING 100 YEARS.	Free	Free

AUSTRALIAN
MISSION

CASE POSTALE 53
1211 GENEVA 19
CABLES: AUSTRADEL, GENEVA

AMBASSADOR
DELEGATION TO THE MULTILATERAL TRADE NEGOTIATIONS

14 July 1978

Dear Mr Long,

Under cover of my letter of 4 July 1978, I enclosed the new tariff offer by Australia on industrial products based on the working hypothesis.

My authorities have now advised that the tariff item 82.01.000 in the offer should read 82.01.100.

I would be grateful if you would circulate this amendment to all participants in the Multilateral Trade Negotiations.

Yours sincerely,

(J.T. Fogarty)
Ambassador

Mr O. Long,
Director-General,
GATT,
Centre William Rappard,
154 rue de Lausanne,
GENEVA



AUSTRALIAN PERMANENT MISSION

CASE POSTALE 282

RUE DE MOILLEBEAU, 56-58

1211 GENEVA 19

16 November, 1979.

Mr. A. Linden,
Senior Counsellor,
Department of Trade Policy,
General Agreement on Tariffs and Trade,
Centre William Rappard,
154 rue de Lausanne,
1211 Geneva 21.

Dear Mr. Linden,

I have pleasure in enclosing Australia's Draft Schedule of tariff concessions in the Multilateral Trade Negotiations. I would be grateful if you would circulate copies to all participants.

I would point out that this list, which could be subject to minor modification, is being passed on at this stage to give the earliest possible indication of the tariff commitments Australia proposes to enter into formally when necessary domestic procedures have been completed.

Yours sincerely,

(B.L. Ryan)
Minister

(Encl.)

SCHEDULE 1 - COMMONWEALTH OF AUSTRALIA

This Schedule comprises the concessions the Commonwealth of Australia has agreed to in the Multilateral Trade Negotiations 1973-1979.

The concession rates specified in the Schedule will apply as from January 1, 1980.

The tariff numbers correspond with those in the Australian Tariff as at 1 September, 1979.

Should concessions from other participants not be fully implemented the Commonwealth of Australia reserves its rights to act accordingly and to take appropriate compensatory action.

THIS SCHEDULE IS STILL SUBJECT TO VERIFICATION AND FINALIZATION

SCHEDULE 1 - AUSTRALIA

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
ex 03.02.000	Shark fins	$0.008/kg	Free
ex 03.03.000	Crustaceans and molluses, fresh, chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water		
	- other than shrimps or prawns	$0.018/kg	Free
ex 04.04.900	Cheese and curd other than cheese having the eye formation characteristic of the Swiss or Emmenthaler type or cheese of the Gruyere or Emmenthaler processed type in packs not exceeding 284 grams and not including cheddar, fetta, kasseri		
	- fancy cheeses (a)	$0.128/kg	Free
	- edam and gouda	$0.128/kg	$0.096/kg for not less than 1000 tonnes
	- other varieties	$0.128/kg	$0.096/kg for not less than 2500 tonnes
06.03.000	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	Free	Free
07.02.900	Vegetables preserved by freezing other than peas, beans, mushrooms, olives and potatoes	$0.004/kg	$0.003/kg
ex 07.04.300	Herbs of dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared, other than herbs put up for household use	Free	Free
07.04.900	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared other than tomatoes, herbs, mushrooms and potatoes	$0.55/kg	$0.42/kg
07.05.200	Beans (other than of the species Phaseolus Vulgeris) and peas, shelled, being pricked, slit or subjected to any similar process designed to facilitate dehydration and subsequent hydration	$0.55/kg	$0.42/kg
ex 08.01.000	Dates, fresh or dried; coconuts, fresh or dried, other than whole	$0.055/kg + 10%; $0.037/kg	Free
08.03.000	Figs, fresh or dried	$0.081/kg	Free
08.05.100	Almonds, fresh or dried	15%	12%
ex 08.05.900	Hazelnuts, fresh or dried	$0.055/kg - $0.11/kg	Free
ex 08.09.900	Lychees and jackfruits, fresh	$0.013/kg	Free
09.02.000	Tea	$0.037/kg - Free	Free
09.04.000	Pepper of the genus piper; pimento of the genus capsicum or the genus pimenta	$0.073/kg + 10% - 10%	Free

(a) Imports under this concession will be subject to conditions to be determined by the relevant Australian Government authorities.

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
09.05.000	Vanilla	12½%	Free
09.06.000	Cinnamon and cinnamon - tree flowers	12½%	Free
09.07.000	Cloves (whole fruit, cloves and stems)	10%	Free
09.08.000	Nutmeg, mace and cardamons	10%	Free
ex 09.10.900	Curry paste and powder; other spices other than ginger	$0.055/kg; $0.073/kg + 10%	Free
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		
12.07.100	- liquorice root in its natural state or decorticated; dried herbs, non-medicinal; derris, lonchocarpus and other rotenone - bearing roots in natural or powdered form, not put up for retail sale; buchu leaves, not cut, crushed or powdered, not put up for retail sale	Free	Free
12.07.910	- other, put up for retail sale	22.5%	7.5%
12.07.990	- other, not put up for retail sale	7.5%	Free
13.03.900	Vegetable saps and extracts; pectin substances, pectinates, pectates; agar - agar and other mucilages and thickeners, derived from vegetable products other than from gingerin, onion or garlic, and the extracts of hops	7.5%	Free
16.02.900	Prepared or preserved meat or meat offal other than sausages and the like or brawns, jellies, pastes and the like		
	- frozen cooked turkey roll; canned poultry	10% and $0.11/kg	3% and $0.032/kg
	- remainder	10% and $0.11/kg	7.5% and $0.08/kg
ex 16.05.900	Crustaceans, prepared or preserved (not being extracts, pastes, potted or concentrated)	Free or $0.22/kg	Free
17.04.900	Sugar confectionery, not containing cocoa and not being chewing gum and chewing gum confectionery or nut pastes and meals.	57.5%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
18.03.000	Cocoa paste (in bulk or in block), whether or not defatted	$0.018/kg	Free
18.04.000	Cocoa butter (fat or oil)	$0.037/kg	Free
18.05.000	Cocoa powder, unsweetened	$0.072/kg	Free
18.06.000	Chocolate and other food preparations (including sugar confectionery) containing cocoa	57.5%	30%
19.04.000	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	10%	Free
19.05.000	Puffed rice, corn flakes and similar prepared foods obtained by the swelling or roasting of cereals or cereal products	40%	12%
20.06.210	Almonds, prepared or preserved	15%	12%
20.07.290	Citrus juices other than unsweetened lime juice, orange juice, tangerine (including mandarin) juice and the juices of hybrides of oranges and tangerines (including mandarins)	$0.055/litre	$0.041/litre
21.02.110	Extracts, essences or concentrates of coffee and preparations with a basis of such an extract, essence or concentrate	$0.88/kg	$0.66/kg
21.04.100	Soy Sauce	Free + 10%	Free
21.04.200	Sauces other than soy sauce	$0.137/litre + 10%	$0.055/litre + 3%
21.04.900	Mixed condiments and mixed seasonings other than sauces	30% + 10%	20%
21.07.991	Hop shoots, protein concentrates, textured vegetable protein (including fabricated meat)	40%	30%
ex 22.09.620	Angostura aromatic bitters	37½% + 10%	Free
23.04.000	Oil cake and other residues (except dregs) resulting from the extraction of vegetable oils	Free	Free
24.01.100	Unmanufactured tobacco, for use, other than in the manufacture of snuff, by a person who is a manufacturer for the purposes of the Excise Act 1901		
24.01.110	- for use in the manufacture of cigars, cigarillos and cheroots	$0.55/kg	Free
24.01.120	- for use in the manufacture of cigarettes or of fine cut tobacco suitable for the manufacture of cigarettes	$1.89/kg	$1.42/kg
24.01.130	- for use in the manufacture of tobacco nsa	$1.43/kg	$1.07/kg

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
24.01.200	Unmanufactured tobacco for use, other than in the manufacture of snuff, by a person who is a manufacturer for the purposes of the Excise Act 1901, and also the holder of a certificate issued by the Minister for the purposes of this sub-item		
24.01.210	- for use in the manufacture of cigarettes or of fine cut tobacco suitable for the manufacture of cigarettes, being cigarettes or fine cut tobacco that will contain Australian-grown tobacco leaf, as prescribed by by-law	$1.57/kg	$0.47/kg*
24.01.220	- for use in the manufacture of tobacco not being goods falling within 24.01.210, being tobacco that will contain Australian-grown tobacco leaf, as prescribed by by-law	$1.10/kg	$0.33/kg*
24.01.900	Other unmanufactured tobacco, tobacco refuse	$2.65/kg	$1.99/kg
25.04.000	Natural graphite	12.5%	Free
29.39.000	Hormones, natural or reproduced by synthesis, and derivatives thereof used primarily as hormones and other steroids used primarily as hormones	7.5%	Free
29.44.900	Antibiotics other than benzyl-penicillin and its salts and phenoxymethylpenicillin and its salts	7.5%; $0.075/grm base + 10%	Free
ex 30.05.000	Other pharmaceutical goods		
	- excluding dental cements and dental fillings	7.5%; 22.5%	Free
32.12.000	Glaziers putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics and cements:		
32.12.100	- of polyester	47.5%	20%
32.12.900	- other	47.5%	7.5%
33.06.900	Perfumery, cosmetics and toilet preparations other than joss sticks or aqueous distillates and aqueous solutions of essential oils	mainly 45%	30%
34.01.000	Soap; organic surface-active products and preparations for use as soap in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap	22.5% O.I.H. $0.11/kg	12%

* The Government of Australia has entered into a commitment that the level of the statutory minimum content of Australian-grown leaf required to qualify for by-law treatment under these items will not be increased above 50 percent.

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
34.02.100	Organic surface-active agents; surface-active preparations and washing preparations whether or not containing soap - in liquid form in packs not exceeding 10 litres - in other forms in packs not exceeding 7 kg	25%	Free
35.02.000	Albumins, albuminates and other albumin derivatives	7.5%	Free
35.04.000	Peptones and other protein substances (not being enzymes falling within item 35.07) and their derivatives; hide powder, whether or not chromed		
35.04.100	- protein isolates	7.5%	6%
35.04.900	- other	7.5%	Free
ex 37.02.200	Photographic or cinematographic film, sensitised, unexposed, not perforated, in bulk rolls, but not including spools, reels, cassettes or durable containers	7.5%	6%
38.11.400	Disinfectants, herbicides, stock-washes, insecticides, nemoticides or arcaricides - not being mosquito spirals and coils or fly-papers, not being of camphor and not being wholly of or with a basis of hexachlorocyclohexane or dichlorodiphenyltrichloroethane	40%	30%
39.01.000	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised and whether or not linear (including phenoplasts, aminoplasts, alkyds, polyallylesters, and other unsaturated polyesters, silicones)		
39.01.100	- in bulk form, waste or scrap		
39.01.132	. silicone fluids not being adhesives	40%	30%
ex 39.01.139	. silicone rubber not being adhesives	40%	30%
39.01.200	- laminated rigid sheets or strip of a kind commonly used for wall panelling; process engravers screens	- no concession -	
39.01.300	- Planar forms, nsa, being textile fabrics (other than felt or bonded fibre fabrics) coated or covered on both sides with a product or products of a composition specified in an item (but not a sub-item) of this Chapter not being coatings or coverings which are capable of being seen, on both sides, with the naked eye, otherwise than by a change of colour	- no concession -	

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
39.01.400	- Goods, nsa, as follows a) planar forms of silicone reinforced with or containing glass fibre or glass fibre fabric b) profile shapes and planar forms of materials, other than silicone, reinforced with or containing glass fibre or glass fibre fabric c) profile shapes and planar forms of phenoplasts	- no concession -	
39.01.500	- Planar forms, nsa, of polyester coated with an adhesive	25%	19%
39.01.600	- Profile shapes, nsa, of polyamides or of polyurethane	15%	12%
39.01.700	- Planar forms, nsa, of polyurethane	15%	12%
39.03.150	Goods of hydroxyethylcellulose, not being adhesives	40%	22.5%
40.01.300	Balata, Gutta-percha and similar natural gums	Free	Free
40.10.100	Transmission, conveyor or elevator belts or belting, of vulcanised rubber, reinforced solely with metal	30%	22.5%
40.10.910	Other conveyor or elevator belting, not being wholly of vulcanised rubber	35%	26%
ex 41.01.000	Raw hides or skins, pickled or limed, other than of goats, lambs or sheep	$0.30 per hide or skin + 10%	Free
44.03.000	Wood in the rough, whether or not stripped of its bark or merely roughed down	5%-17½%	Free
44.04.000	Wood, roughly squared or half-squared, but not further manufactured	5% - 17½%	Free
ex 44.05.200	Wood of ebony, mahogany or teak sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm	$0.43/cu. m. to $9.75/cu. m.	Free
48.01.990	Paper and paperboard (including cellulose wadding) in rolls and sheets substance exceeding 205 gsm other than carpet felt paper, roofing felt and other felt paper, dyeline base paper and paperboard, ferro prussiate paper and paperboard, paper and paperboard for use as a filter, newsprint, hand-made paper and paperboard, cigarette tissue or cigarette plug wrap	40% O.I.L. $64.30/tonne	30%
55.01.000	Cotton, not carded or combed	$0.026/kg	$0.02/kg
57.10.100	Hessian, brattice cloth; fabrics wholly of jute; fabrics of other textile bast fibres	Free	Free

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
ex 57.11.000	Woven fabrics of other vegetable textile fibres	7.5%	Free
58.02.300	Handmade carpets and rugs (other than knotted or terry fabric) of cotton, or of cotton and jute	7.5%	Free
ex 62.03.200	Jute sacks and bags, of a kind used for the packing of goods, other than woolpacks	Free	Free
69.07.900	Unglazed setts, flags and paving hearth and wall tiles other than those having a surface area of less than 5000 sq. mm. or a thickness of more than 12 mm.	mainly 35%	30%
69.08.900	Glazed setts, flags and paving hearth and wall tiles other than those having a surface area of less than 5000 sq mm, those having a thickness of more than 12 mm	mainly 35%	30%
71.12.900	Articles of jewellery and parts therefor, of precious metal or rolled precious metal other than brooch pins, catches and joints for pins, clasps, points, fans and hand screens and frames therefor	45%	34%
ex 73.23.000	Aerosol cans	55%	30%
82.02.100	Saw chain (chain for chain saws)	7.5%	Free
84.06.100	Goods, as follows: a) fuel injection equipment and parts therefor, for compression ignition engines, for use otherwise than as original components in the assembly or manufacture of vehicles of a kind falling within 87.01.1 (ie tractors for articulated vehicles being tractors designed for operation solely or principally on the highway), 87.02 or 87.03 b) carburettors and parts therefor, for use with motorcycles	7.5%	5%
84.06.500	Outboard engines but not including parts therefor	25%	11%
84.08.900	Engines and motors nsa other than engines that are operated by an external source of compressed gas and have a maximum gas consumption rate not exceeding 0.07 cubic metres per minute and other than wind engines (windmills)	mainly 60%	Free

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
84.10.900	Pumps for liquids; liquid elevators of the bucket, chain, screw, or band kind or of a similar kind but <u>not being</u> - fuel pumps of a kind used solely or principally with compression ignition engines - hydraulic pumps, for use in agricultural tractors for the operation of agricultural implements - oil or petrol pumps for use as original components in the manufacture of engines for use in . tractor base for lifting, handling, loading, unloading, excavating, levelling, tamping, boring and extracting machinery . tractors of the track-laying type or the wheeled agricultural type having a power of more than 7.46 kw . tractors of a kind used on railway station platforms . other tractors nsa (ie not being for articulated vehicles for highway use or for rock buggies, dumpers, shuttle dumpers, tail gate dumpers and the like or for work trucks of a kind used in factories, docks, warehouses or airports for short distance transport or handling of goods - water storage pumps for use in hydro-electric installations - pumps specially designed for use in the mining and metallurgical industries not being pulp pumps for ore dressing	7.5% to 75%	26%
84.15.210	Parts (other than evaporators, condensers and airconditioning equipment) for electrical refrigerators and electrical freezers, of a kind commonly used for domestic purposes	mainly 47.5%	30%
84.15.900	Refrigerators and refrigerating equipment other than evaporators, condensers and air conditioning equipment and other than electrical refrigerators, electrical freezers and combinations thereof of a kind commonly used for domestic purposes	37.5%; 47.5%	25%
84.19.200	Dish washing machines, electric, of a kind commonly used in the household	32.5%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
84.19.900	Machinery for cleaning or drying bottles or other containers, for filling, closing, sealing, capuling or labelling bottles, cans, boxes, bags or other containers, for packing or wrapping, for aerating beverages or for washing dishes not being champagne bottling machines, automatic labelling machines, machines for making matchboxes, sealing machines for sealing fibreboard or paperboard boxes or cartons, automatic packing or wrapping machines being electrically operated, other wrapping or packing machines for packing or wrapping goods in paper, paperboard, textile, film, foil or with yarn, twine, cordage or wire including such machines with provision for forming, printing, tying, gluing, closing or otherwise finishing the packing dishwashing machines, electric, of a kind commonly used in the household	55%	21%
84.22.420	Crawler mounted cranes, having a working weight in excess of 50 tonnes		
	- in respect of tractor bases (if any)	as per parent item	as per parent item
	- in respect of the remainder	45% less 1% per tonne over 50 tonnes OIH 7.5%	20%
84.23.000	Excavating, levelling, tamping, boring, and extracting machinery, stationary or mobile, for earth, minerals or ores; pile-drivers; snow-ploughs, not self propelled		
84.23.100	- tractor bases, but not including parts therefor being fixed frames, fixed sub-frames or like strengthening fixtures		
84.23.110	. of the track-laying type or the wheeled agricultural tractor type	mainly 7.5%	Free
84.23.190	. other types	mainly 20%	20%
84.23.200	- road rollers, graders, scrapers, dozers and rippers but not including parts therefor specified in 84.23.1 or 84.23.4		
	. on tractor bases (if any)	as per parent item	as per parent item
	. on the remainder	35%	30%
84.23.300	- excavating, levelling and tamping machinery (not being goods falling in 84.23.2) but not including parts therefor specified in 84.23.1 or 84.23.4		

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
84.23.310	. having a working weight of not more than 50 tonnes, but not including parts therefor being buckets, dippers, grabs, grapples, shovels and other attachments of a kind similar to the foregoing		
84.23.311	- loaders, back hoes having a working arc of less than 270° and composite loader/backhoe units, of the self-propelling kind	various from 20% to 50%	
	. on tractor bases (if any)		as per parent item
	. on buckets, dippers, grabs, grapples, shovels and other attachments similar to the foregoing		30%
	. on the remainder		40%
84.23.319	- Other	various up to 50%	
	. on tractor bases (if any)		as per parent item
	. on the remainder		30%
ex 84.23.320	. Other excavating levelling and tamping machinery ..etc. but not including parts therefor being buckets, dippers, grabs, grapples, shovels and other attachments similar to the foregoing and not including direct current mill-type motors	various up to 50%	
	- on tractor bases (if any)		as per parent item
	- on buckets, dippers, grabs, grapples, shovels and other attachments similar to the foregoing		30%
	- on the remainder		20%
84.23.400	- wearing parts of the inter-changeable or inserted tool type, composed wholly or partly of tungsten carbide or other cemented carbides	25%	19%
84.23.910	- Diamond drilling machines and parts and accessories therefor other than core barrell assemblies, reamer shells and drill rods or pipes; augering machinery; rock boring machines; rock cutting machines other than coal cutting machines	30%	22.5%
84.23.920	- Drill rods or pipes for diamond drilling machines	20%	15%
84.23.990	- Other boring and extracting machinery; pile drivers; snow-ploughs, not self propelled	7.5%	6%

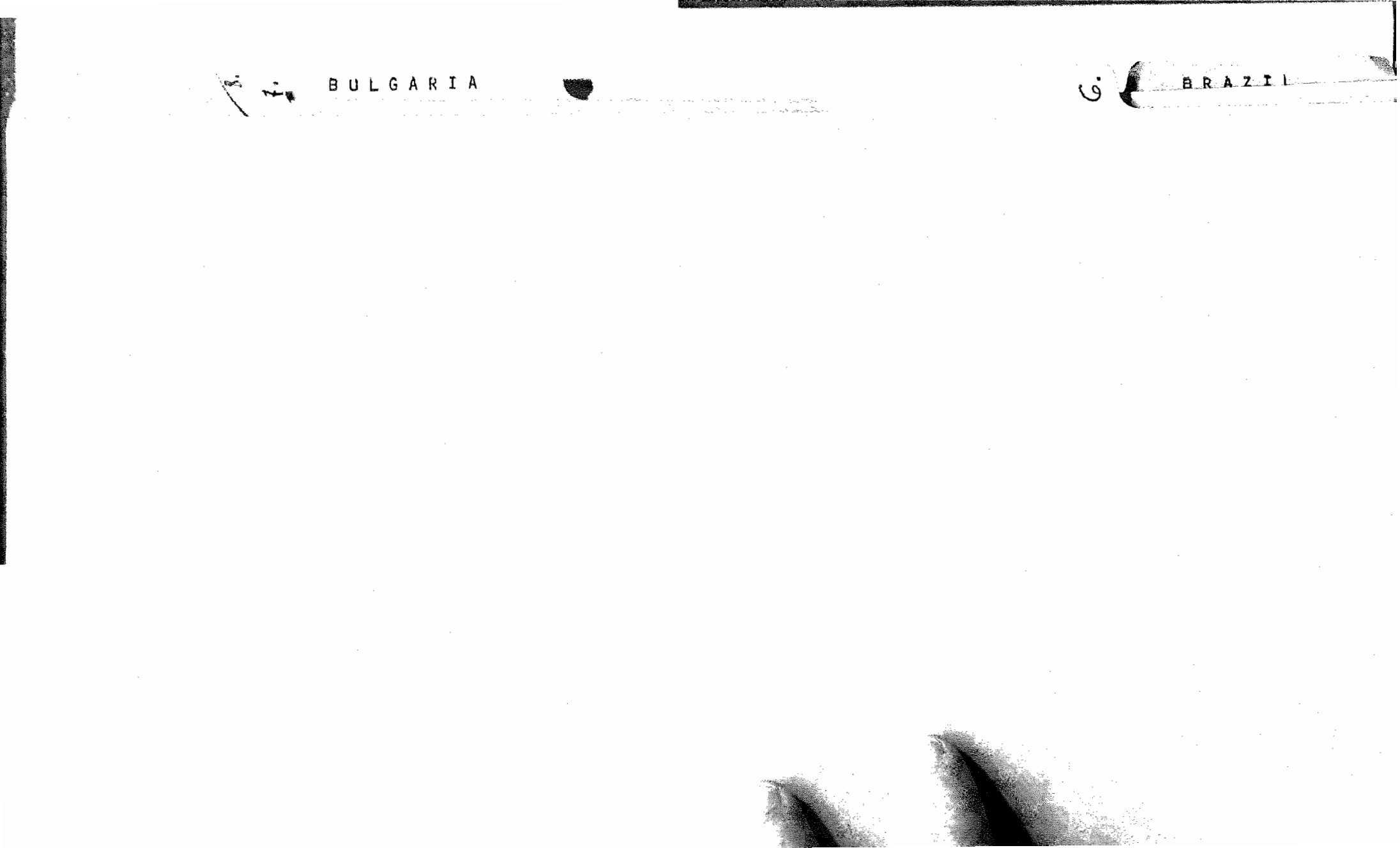
TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
ex 84.24.900	Ploughs	20%	15%
84.25.900	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables; egg grading and other grading machines for agricultural produce (not machinery of a kind used in the bread grain milling industry falling within 84.29), other than lawnmowers being electric, operated solely by manpower or designed for operation by a self-contained air-cooled internal combustion engine having a power not exceeding 7.46 kw and other than metal parts for strippers, stripper harvesters, reaper threshers or other harvesters for seeds, grain or leguminous vegetables	20%	15%
84.26.000	Dairy machinery (including milking machines)	30%	15%
84.28.000	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	20%	15%
84.49.100	Chain saws other than of the pneumatic or hydraulic type	47.5%	26%
84.53.100	Cathode ray display terminals	32.5%	24%
84.53.900	Other automatic, data processing machines and units therefor; magnetic and optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not falling within any other item	various from 7.5% to average of 43%	
	- on power supply units, imported separately, for automatic data processing units		25%
	- on cathode ray display terminals		24%
	- on the remainder		6%
84.61.200	Hydraulic control valves for use in agricultural tractors for the operation of agricultural implements	7.5%	Free
ex 85.01.190	Alternating current generators having a rating in excess of 500 kVA, excluding parts	7.5%	Free
85.15.900	Radio-telegraphic and radio-telephonic transmission and reception apparatus; radio broadcasting and television transmission and reception apparatus and television cameras; radio-navigational aid apparatus, radar apparatus and radio remote control apparatus	45%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
	- but not including burglar alarms, radio broadcast reception apparatus including receivers incorporating sound recorders and and reproducers or television reception apparatus for the reception of signals without line connection, including receivers incorporating radio broadcasting receivers, sound recorders or reproducers		
86.09.900	Parts for railway and tramway locomotives and rolling stock other than parts for battery-operated electric rail locomotives, not being wheels or axles or parts therefor	37.5% to 62.5%	30%
86.10.000	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 for the foregoing fixtures, fittings or equipment	55%	30%
87.01.000	Tractors (other than those falling within 87.07), whether or not fitted with power take-offs, winches or pulleys		
87.01.100	- tractors for articulated vehicles, being tractors that are designed for operation solely or principally on the highway	- no concession -	
87.01.200	- tractors of the track-laying type	7.5%	Free
87.01.300	- agricultural wheeled tractors and other wheeled tractors that are derivatives of agricultural wheeled tractors		
87.01.310	. having a power of, or exceeding 15 kw at the power take-off		
	- on electrically operated winches or manually operated spur gear type winches	45%; 55%	40%
	- on other winches not being pneumatically operated	45%; 55%	30%
	- on pneumatic tyres and tubes	20% O.I.H. $0.22/kg	15%
	- on radio receivers	45% and $10.00 each	35%
	- on tape players	45%	35%
	- on air conditioning equipment		
	. self contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	55%	25%
	. evaporative coolers	55%	25%
	. other	55%	20%
	- on the remainder	7.5%	Free

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
87.01.400	- tractors for articulated vehicles being tractors for rock buggies, dumpers, shuttle dumpers, tail-gate dumpers and the like nsa	- no concession -	
87.01.900	- other tractors (other than those falling within 87.07) nsa	mainly 20%	20%
87.06.300	Other parts and accessions for tractors of a kind falling within 87.01.9	45% O.I.H. $0.037/kg	20%
87.12.300	Parts and accessories for cycles (including delivery tricycles) not motorised		
87.12.310	- frames of a kind used solely or principally with cycles not being toys designed to be ridden by children	55% O.I.H. $2.50 ea + 10%	41% O.I.H. $1.88 each and 7%
87.12.390	- parts and accessories n.s.a. not being saddles and not being of leather or rubber	7.5%	6%
90.08.210	Cinematographic projectors having a film width capacity of 8 mm, being projectors, the design of which does not include provision for the reproduction of sound	40% to $10.00 ea	30%
90.17.000	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments)		
90.17.100	- goods, as follows: . catheters, cannulae, suction tubes and the like, other than elastic gum woven catheters; . defibrillators; . infusion or transfusion sets for blood and other fluids; . kymographs; . physiological equipment for monitoring or recording electrical impulses of the heart muscle, respiration rate, heartbeat rate, blood pressure or body temperature; . syringes of artificial plastic material designed for use with injection or puncture needles; . ultrasonic diagnostic imaging units	7.5% to 45%	30%
90.17.200	- goods, as follows, not being goods falling within 90.17.1: . apparatus for administration of anaesthetic gases; . audiometers, single channel, of the screening type, other than those used solely for testing the hearing of new born infants; . dental articulators; . dental drill engines, air-	27.5% to 45%	20%

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
90.17.200 (cont.)	turbine operated, comprising, at least, an operating hand piece and an air-supply controller; . dental endodontic depth measuring gauges; . dental occlusal programming units; . incubators for babies; . injection or puncture needles; . suction apparatus of a kind used for the removal of fluids, gas or foreign matter from the human body, not being dental apparatus for the removal of saliva		
90.17.300	- ophthalmic instruments and appliances	Free	Free
ex 90.17.900	- other medical, dental, surgical ...etc. instruments and appliances nsa (excluding operating hand pieces for dental apparatus)	7.5% to 55%	Free
90.25.100	Ultra-violet absorbance monitors	7.5%	15%
90.25.900	Other instruments and apparatus for physical or chemical analysis (including polarimeters, refractometers, sprectrometers and gas analysis apparatus); instruments or apparatus for measuring or checking viscosity, porosity, expansion, surface tension, or the like (including viscometers, porosimeters, and expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (including photometers, exposure meters, and calorimeters); microtomes; nsa	7.5%	Free
90.28.000	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus;		
90.28.100	- instruments or apparatus for measuring or checking electrical quantities, as follows: . noise and distortion meters; . cathode ray oscilloscopes; . telecommunications transmission test instruments	45%	30%
90.28.200	- goods as follows: . instruments or apparatus for measuring or checking electrical quantities, not falling within 90.28.1 . the non-electrical counterparts of which fall within item 90.16, as follows:	7.5% to 52.5%	25%

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
90.28.200 (Cont.)	- apparatus for analysing or testing internal combustion engines; dynamic balancers, motor vehicle wheel; - dynamometers for testing the power output of motor vehicle or motor cycle engines . temperature gauges of a kind used with internal combustion engines, the non-electrical counterparts of which fall within item 90.23; . the non-electrical counterparts of which fall within item 90.24, as follows: - gauges of a kind used with internal combustion engines for indicating the amount of fuel in the fuel tank; - other gauges of a kind used solely or principally in vehicles; - thermostats of a kind used with electrically operated domestic appliances . pH and rH meters, the non-electrical counterparts of which fall within item 90.25; . the non-electrical counterparts of which fall within item 90.27, as follows: - speedometers - tachometers (other than dwell tachometers) - other instruments of a kind used in vehicles of a kind falling within 87.01.1 or 87.02 or 87.03; . automatic voltage regulators of a kind commonly used with motor vehicles, for 6 volt or 12 volt systems		
90.28.300	- goods, as follows: . geophysical instruments, the non-electrical counterparts of which fall within item 90.14; . planimeters, the non-electrical counterparts of which fall within item 90.16; . spectrophotometers, the non-electrical counterparts of which fall within item 90.25 . instruments or apparatus of a kind used in geophysical exploration for measuring gamma radiations	7.5% to 45%	15%
90.28.900	- other electrical measuring, checking ... etc. instruments and apparatus nsa.	7.5% to 42.5%	Free


BULGARIA
BRAZIL

CONFIDENTIAL

AUSTRALIAN PERMANENT MISSION

31 March 1980

GENEVA

My dear Director-General,

I am attaching for your confidential information a copy of a letter I have sent today to the Permanent Representative of the European Communities concerning Australia's Tariff Schedule. This letter and the reservations set out therein bear upon the rights of the EEC to Concessions negotiated by Australia in the MTN.

Yours sincerely

L D Thomson

L D Thomson
Ambassador
Permanent Representative

Mr O Long
Director General
General Agreement on Tariffs and Trade
Centre William Rappard
154 rue de Lausanne
1211 GENEVE 21

AUSTRALIAN PERMANENT MISSION

31 March 1980

GENEVA

I am writing to inform you that Australia today signed the Protocol Supplementary to the Geneva (1979) Protocol to the GATT giving effect to certain concessions negotiated in the MTN. A copy of Australia's Schedule of Concessions is enclosed.

I have been instructed by my authorities to inform you that pending a satisfactory bilateral settlement with the Communities regarding balance sheet imports of frozen beef for manufacturing, Australia will not extend to the Communities GATT rights which would otherwise flow from such concessions. Upon the full implementation by the European Communities of the bilateral settlement reached with Australia, Australia will withdraw this reservation and incorporate in the Schedule the additional Concessions negotiated bilaterally with the Communities.

A copy of this letter is being forwarded to the Director-General of the GATT for his confidential information.

L.D. THOMSON

L D Thomson
Ambassador
Permanent Representative

H E Mr V Cordero di Montezemolo
Ambassador, Permanent Representative
Permanent Mission of the Commission
of European Communities
37-39 rue de Vermont
1211 GENEVE 20

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SCHEDULE 1 - GOVERNMENT OF AUSTRALIA

This Schedule comprises the concessions the Government of Australia has agreed to in the Multilateral Trade Negotiations 1973-1979.

The concession rates specified in the Schedule will apply as from January 1, 1980.

The tariff numbers correspond with those in the Australian Tariff as at September 1, 1979.

Should concessions from other participants not be fully implemented the Government of Australia reserves its rights to act accordingly and to take appropriate compensatory action.

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
ex 03.02.000	Shark fins	$0.008/kg	Free
ex 03.03.000	Crustaceans and molluscs, fresh, chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water		
	- other than shrimps or prawns, fresh, chilled or frozen	$0.018/kg	Free
06.03.000	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	Free	Free
07.02.900	Vegetables preserved by freezing other than peas, beans, mushrooms, olives and potatoes	$0.004/kg	$0.003/kg
07.04.300	Herbs of dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared, other than herbs put up for household use	Free	Free
07.04.900	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared other than tomatoes, herbs, mushrooms and potatoes	$0.55/kg	$0.42/kg
07.05.200	Beans (other than of the species Phaseolus Vulgaris) and peas, shelled, being pricked, slit or subjected to any similar process designed to facilitate dehydration and subsequent hydration	$0.55/kg	$0.42/kg
ex 08.01.000	Dates, fresh or dried; coconuts, fresh or dried, not in the shell	$0.055/kg + 10%; $0.037/kg	Free
08.03.000	Figs, fresh or dried	$0.081/kg	Free
08.05.100	Almonds, fresh or dried	15%	12%
ex 08.05.900	Hazelnuts, fresh or dried	$0.055/kg - $0.11/kg	Free
ex 08.09.900	Lychees and jackfruit, fresh	$0.013/kg	Free
09.02.000	Tea	$0.037/kg - Free	Free
09.04.000	Pepper of the genus piper; pimento of the genus capsicum or the genus pimenta	$0.073/kg + 10% - 10%	Free
09.05.000	Vanilla	12½%	Free
09.06.000	Cinnamon and cinnamon - tree flowers	12½%	Free
09.07.000	Cloves (whole fruit, cloves and stems)	10%	Free
09.08.000	Nutmeg, mace and cardamoms	10%	Free
ex 09.10.900	Curry paste and powder; ground thyme, saffron, bay leaves and spices other than ginger	$0.055/kg; $0.073/kg + 10%	Free

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
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		
12.07.100	- liquorice root in its natural state or decorticated; dried herbs, non-medicinal; derris, lonchocarpus and other rotenone - bearing roots in natural or powdered form, not put up for retail sale; buchu leaves, not cut, crushed or powdered, not put up for retail sale	Free	Free
12.07.910	- other, put up for retail sale	22.5%	7.5%
12.07.990	- other, not put up for retail sale	7.5%	Free
13.03.900	Vegetable saps and extracts; pectin substances, pectinates and pectates; agar - agar and other mucilages and thickeners, derived from vegetable products other than from gingerin, onion or garlic, and the extracts of hops	7.5%	Free
ex 16.02.900	Prepared or preserved meat or meat offal other than sausages and the like or brawns, jellies, pastes and the like		
	- frozen cooked turkey roll; canned poultry	10% and $0.11/kg	3% and $0.032/kg
ex 16.05.900	Crustaceans, prepared or preserved (not being extracts, pastes, potted or concentrated)	Free or $0.22/kg	Free
18.03.000	Cocoa paste (in bulk or in block), whether or not defatted	$0.018/kg	Free
18.04.000	Cocoa butter (fat or oil)	$0.037/kg	Free
18.05.000	Cocoa powder, unsweetened	$0.072/kg	Free
19.04.000	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	10%	Free
20.06.210	Almonds, prepared or preserved	15%	12%
20.07.290	Citrus juices other than unsweetened lime juice, orange juice, tangerine (including mandarin) juice and the juices of hybrids of oranges and tangerines (including mandarins)	$0.055/litre	$0.041/litre
21.04.100	Soy Sauce	Free + 10%	Free
21.04.200	Sauces other than soy sauce	$0.137/litre + 10%	$0.055/litre + 3%
21.04.900	Mixed condiments and mixed seasonings	30% + 10%	20%

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
ex 22.09.620	Angostura aromatic bitters	37½% + 10%	Free
23.04.000	Oil cake and other residues (except dregs) resulting from the extraction of vegetable oils	Free	Free
24.01.100	Unmanufactured tobacco, for use, other than in the manufacture of snuff, by a person who is a manufacturer for the purposes of the Excise Act 1901		
24.01.110	- for use in the manufacture of cigars, cigarillos and cheroots	$0.55/kg	Free
24.01.120	- for use in the manufacture of cigarettes or of fine cut tobacco suitable for the manufacture of cigarettes	$1.89/kg	$1.42/kg
24.01.130	- for use in the manufacture of tobacco nsa*	$1.43/kg	$1.07/kg
24.01.200	Unmanufactured tobacco for use, other than in the manufacture of snuff, by a person who is a manufacturer for the purposes of the Excise Act 1901, and also the holder of a certificate issued by the Minister for the purposes of this sub-item		
24.01.210	- for use in the manufacture of cigarettes or of fine cut tobacco suitable for the manufacture of cigarettes, being cigarettes or fine cut tobacco that will contain Australian-grown tobacco leaf, as prescribed by by-law	$1.57/kg	$0.47/kg**
24.01.220	- for use in the manufacture of tobacco not being goods falling within 24.01.210, being tobacco that will contain Australian-grown tobacco leaf, as prescribed by by-law	$1.10/kg	$0.33/kg**
24.01.900	Other unmanufactured tobacco, tobacco refuse	$2.65/kg	$1.99/kg
25.04.000	Natural graphite	12.5%	Free
29.39.000	Hormones, natural or reproduced by synthesis, and derivatives thereof used primarily as hormones and other steroids used primarily as hormones	7.5%	Free
29.44.900	Antibiotics other than benzyl-penicillin and its salts and phenoxymethylpenicillin and its salts	7.5%; $0.075/grm base + 10%	Free
ex 30.05.000	Other pharmaceutical goods		
	- excluding dental cements and dental fillings	7.5%; 22.5%	Free

* nsa not specified above

** The Government of Australia has entered into a commitment that the level of the statutory minimum content of Australian-grown leaf required to qualify for by-law treatment under these items will not be increased above 50 percent.

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
32.12.000	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics including resin mastics and cements:		
32.12.100	- of polyester	47.5%	20%
32.12.900	- other	47.5%	7.5%
34.02.100	Organic surface-active agents; surface-active preparations and washing preparations whether or not containing soap - in liquid form in packs not exceeding 10 litres - in other forms in packs not exceeding 7 kg	25%	Free
35.02.000	Albumins, albuminates and other albumin derivatives	7.5%	Free
35.04.000	Peptones and other protein substances (not being enzymes falling within item 35.07) and their derivatives; hide powder, whether or not chromed		
35.04.100	- protein isolates	7.5%	6%
35.04.900	- other	7.5%	Free
ex 37.02.200	Photographic or cinematographic film, sensitised, unexposed, not perforated, not further manufactured than coated, in bulk rolls, exceeding 750 mm in width, for slitting into narrower widths or cutting into shorter lengths, and repacking but not including spools, reels, or durable containers	7.5%	6%
38.11.400	Disinfectants, herbicides, stock-washes, insecticides, nematicides or acaricides - not being mosquito spirals and coils or fly-papers, not being of camphor and not being wholly of or with a basis of hexachlorocyclohexane or dichlorodiphenyltrichloroethane	40%	30%
39.01.000	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised and whether or not linear (including phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones)		
39.01.100	- in bulk forms; waste or scrap		
39.01.132	. silicone fluids not being adhesives	40%	30%
ex 39.01.139	. silicone rubber not being adhesives	40%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
39.01.200	- laminated rigid sheets or strip of a kind commonly used for wall panelling; process engravers' screens	- no concession -	
39.01.300	- Planar forms, nsa, being textile fabrics (other than felt or bonded fibre fabrics) coated or covered on both sides with a product or products of a composition specified in an item (but not a sub-item) of this Chapter not being coatings or coverings which are capable of being seen, on both sides, with the naked eye, otherwise than by a change of colour	- no concession -	
39.01.400	- Goods, nsa, as follows a) planar forms of silicone reinforced with or containing glass fibre or glass fibre fabric b) profile shapes and planar forms of materials, other than silicone, reinforced with or containing glass fibre or glass fibre fabric c) profile shapes and planar forms of phenoplasts	- no concession -	
39.01.500	- Planar forms, nsa, of polyester coated with an adhesive	25%	19%
39.01.600	- Profile shapes, nsa, of polyamides or of polyurethane	15%	12%
39.01.700	- Planar forms, nsa, of polyurethane	15%	12%
ex 39.02.690	Polymerisation film of the ethylene type as follows: (a) coated with an adhesive; (b) not coated with an adhesive and having a value for duty exceeding $0.589 per kg	30%	22.5%
39.03.150	Goods in bulk forms, and waste and scrap of hydroxyethylcellulose, not being adhesives	40%	22.5%
40.01.300	Balata, Gutta-percha and similar natural gums	Free	Free
40.10.100	Transmission, conveyor or elevator belts or belting, of vulcanised rubber, reinforced solely with metal	30%	22.5%
40.10.910	Conveyor or elevator belting, not being wholly of vulcanised rubber and not reinforced solely with metal	35%	26%
ex 41.01.000	Raw hides or skins, pickled or limed, other than of goats, lambs or sheep	$0.30 per hide or skin + 10%	Free
44.03.000	Wood in the rough, whether or not stripped of its bark or merely roughed down	5% - 17½%	Free
44.04.000	Wood, roughly squared or half-squared, but not further manufactured	5% - 17½%	Free

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
ex 44.05.200	Wood of ebony, mahogany or teak sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm and not cut to size for making boxes or staves	$0.43/cu. m. to $9.75/cu m.	Free
48.01.990	Paper and paperboard (including cellulose wadding) in rolls or sheets: substance exceeding 205 gsm other than carpet felt paper, roofing felt and other felt paper, dyeline base paper and paperboard, ferro prussiate paper and paperboard, paper and paperboard for use as a filter, newsprint, hand-made paper and paper board, cigarette tissue or cigarette plug wrap	40% O.I.L.* $64.30/tonne	30%
55.01.000	Cotton, not carded or combed	$0.026/kg	$0.02/kg
57.10.100	Hessian; brattice cloth; fabrics wholly of jute; fabrics of other textile bast fibres	Free	Free
ex 57.11.000	Woven fabrics of other vegetable textile fibres	7.5%	Free
58.02.300	Handmade goods, other than of terry fabric, or wholly of jute; goods wholly of cotton or in which the pile is wholly of cotton; goods in which the pile or face is wholly of jute, not being goods wholly of jute	7.5%	Free
59.08.200	Textile fabrics, impregnated, coated covered or laminated with polymers or copolymers of the vinyl chloride type, with plastic addition exceeding 34 gsm	40% and, if the fob price falls below $0.72 per sq. metre, an amount per sq. metre equal to 3/4 of the difference	30% plus 56.25% of the amount, if any, by which the fob price per sq. metre is less than $0.72 per sq. metre
ex 62.03.200	Jute sacks and bags, of a kind used for the packing of goods, other than woolpacks	Free	Free
ex 73.23.000	Aerosol cans of sheet or plate iron or steel	55%	30%
82.02.100	Saw chain (chain for chain saws)	7.5%	Free
84.06.100	Goods, as follows: a) fuel injection equipment and parts therefor, for compression ignition engines, for use otherwise than as original components in the assembly or manufacture of vehicles of a kind falling within 87.01.1 (i.e. tractors for articulated vehicles being tractors designed for operation solely or principally on the highway), 87.02 or 87.03 b) carburettors and parts therefor, for use with motorcycles	7.5%	5%

* O.I.L. = or if lower

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
84.06.500	Outboard engines including outboard motor units but not including parts therefor	25%	11%
84.08.900	Engines and motors other than engines that are operated by an external source of compressed gas and have a maximum gas consumption rate not exceeding 0.07 cubic metre per minute and other than wind engines (windmills)	mainly 60%	Free
84.10.900	Pumps for liquids; liquid elevators of the bucket, chain, screw, or band kind or of a similar kind but <u>not being</u> - fuel pumps of a kind used solely or principally with compression ignition engines - hydraulic pumps, for use in agricultural tractors for the operation of agricultural implements - oil or petrol pumps for use as original components in the manufacture of engines for use in . tractor base for lifting, handling, loading, unloading, excavating, levelling, tamping, boring and extracting machinery . tractors of the track-laying type or the wheeled agricultural type having a power of more than 7.46 kw . tractors of a kind used on railway station platforms . other tractors nsa (i.e. not being for articulated vehicles for highway use of for rock buggies, dumpers, shuttle dumpers, tail gate dumpers and the like or for work trucks of a kind used in factories, docks, warehouses or airports for short distance transport or handling of goods - water storage pumps for use in hydro-electric installations - pumps specially designed for use in the mining and metallurgical industries not being pulp pumps for use in conjunction with ore dressing machines	7.5% to 75%	26%
84.15.210	Parts (other than evaporators, condensers and airconditioning equipment) for electrical refrigerators and electrical freezers (and combinations thereof), of a kind commonly used for domestic purposes	mainly 47.5%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
84.15.900	Refrigerators and refrigerating equipment other than evaporators, condensers and air conditioning equipment and other than electrical refrigerators, electrical freezers(and combinations thereof) of a kind commonly used for domestic purposes	37.5%; 47.5%	25%
84.19.900	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; dishwashing machines: but not including champagne bottling machines, automatic labelling machines, machines for making matchboxes, sealing machines for sealing fibreboard or paperboard boxes or cartons, automatic packing or wrapping machines being electrically operated, other wrapping or packing machines for packing or wrapping goods in paper, paperboard, textile, film, foil or with yarn, twine, cordage or wire including such machines with provision for forming, printing, tying, gluing, closing or otherwise finishing the packing, or dishwashing machines, electric of a kind used in the household	55%	21%
84.22.420	Crawler mounted cranes, having a working weight in excess of 50 tonnes	45% less 1% per tonne over 50 tonnes O.I.H.*	20%
84.23.000	Excavating, levelling, tamping, boring, and extracting machinery, stationary or mobile, for earth, minerals or ores; pile-drivers; snow-ploughs, not self propelled	7.5%	
84.23.100	- tractor bases, but not including parts therefor being fixed frames, fixed sub-frames or like strengthening fixtures		
84.23.110	. of the track-laying type or the wheeled agricultural tractor type	mainly 7.5%	Free
84.23.190	. other types	mainly 20%	20%
84.23.200	- road rollers, graders, scrapers, dozers and rippers but not including parts therefor specified in 84.23.1 or 84.23.4		
	. on tractor bases (if any)	as per parent item	as per parent** item
	. on the remainder	35%	30%
84.23.300	- excavating, levelling and tamping machinery (not being goods falling in 84.23.2) but not including parts therefor specified in 84.23.1 or 84.23.4		

* O.I.H. = or if higher

** Parent items are 84.23.110 and 84.23.190

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
84.23.310	. having a working weight of not more than 50 tonnes, but not including parts therefor being buckets, dippers, grabs, grapples, shovels and other attachments of a kind similar to the foregoing		
84.23.311	- loaders, back hoes having a working arc of less than 270° and composite loader/backhoe units, of the self-propelling kind	various from 20% to 50%	
	. on tractor bases (if any)		as per parent* item
	. on buckets, dippers, grabs, grapples, shovels and other attachments similar to the foregoing		30%
	. on the remainder		40%
84.23.319	- other	various up to 50%	
	. on tractor bases (if any)		as per parent* item
	. on the remainder		30%
ex 84.23.320	. other excavating levelling and tamping machinery .. etc. but not including parts therefor being buckets, dippers, grabs, grapples, shovels and other attachments similar to the foregoing and not including direct current mill-type motors	various up to 50%	
	- on tractor bases (if any)		as per parent* item
	- on buckets, dippers, grabs, grapples, shovels and other attachments similar to the foregoing		30%
	- on the remainder		20%
84.23.330	. loading equipment of a kind forming part of excavating, levelling and tamping machinery such as buckets, dippers, grabs, grapples, shovels; and the like	various up to 50%	30%
84.23.400	- wearing parts of an inter-changeable or inserted tool type, composed wholly or partly of tungsten carbide or other cemented carbides	25%	19%
84.23.910	- Diamond drilling machines and parts and accessories therefor other than core barrell assemblies, reamer shells and drill rods or pipes; earth boring machines; rock boring machines; rock cutting machines other than coal cutting machinery	30%	22.5%
84.23.920	- Drill rods or pipes for diamond drilling machines	20%	15%

The parent items are 84.23.110 and 84.23.190

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
84.23.990	- Other boring and extracting machinery; pile drivers; snow-ploughs, not self propelled	7.5%	6%
ex 84.24.900	Ploughs	20%	15%
84.25.900	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables; egg grading and other grading machines for agricultural produce (other than machinery of a kind used in the bread grain milling industry falling within 84.29); other than lawnmowers being electric, operated solely by manpower or designed for operation by a self-contained air-cooled internal combustion engine having a power not exceeding 7.46 kw and other than metal parts for strippers, stripper harvesters, reaper threshers or other harvesters for seeds, grain or leguminous vegetables	20%	15%
84.28.000	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	20%	15%
84.33.100	Cutting machines for cutting out sheets of paper or paper-board, that is to say, sheeters; slitters; slitter-rewinders; rewinders	55%	15%
84.49.100	Chain saws with self-contained non-electric motors other than of the pneumatic or hydraulic type	47.5%	26%
84.53.100	Cathode ray display terminals	32.5%	24%
84.53.900	Other automatic data processing machines and units therefor; magnetic and optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not falling within any other item	various from 7.5% to average of 43%	
	- on power supply units, imported separately, for automatic data processing units		25%
	- on cathode ray display terminals		24%
	- on the remainder		6%
84.61.200	Hydraulic control valves for use in agricultural tractors for the operation of agricultural implements	7.5%	Free
ex 85.01.190	Alternating current generators having a rating in excess of 500 kVA, excluding parts	7.5%	Free

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
85.15.900	Radio-telegraphic and radio-telephonic transmission and reception apparatus; radio broadcasting and television transmission and reception apparatus and television cameras; radio-navigational aid apparatus, radar apparatus and radio remote control apparatus:	45%	30%
	- but not including burglar alarms, radio broadcasting reception apparatus including receivers incorporating sound recorders or reproducers or television reception apparatus for the reception of signals without line connection, including receivers incorporating radio broadcasting receivers, sound recorders or reproducers		
86.09.900	Parts for railway and tramway locomotives and rolling stock other than parts for battery-operated electric rail locomotives, not being wheels or axles or parts therefor	37.5% to 62.5%	30%
86.10.000	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 for the foregoing fixtures, fittings or equipment	55%	30%
87.01.000	Tractors (other than those falling within 87.07), whether or not fitted with power take-offs, winches or pulleys		
87.01.100	- tractors for articulated vehicles, being tractors that are designed for operation solely or principally on the highway	- no concession -	
87.01.200	- tractors of the track-laying type	7.5%	Free
87.01.310	- agricultural wheeled tractors and other wheeled tractors that are derivatives of agricultural tractors, having a power of not less than 15 kw at the power take-off		
	. on electrically operated winches or manually operated spur gear type winches	45%; 55%	40%
	. on other winches not being pneumatically operated	45%; 55%	30%
	. on pneumatic tyres and tubes	20% 0.I.H. $0.22/kg	15%
	. on radio receivers	45% and $10.00 each	35%
	. on tape players	45%	35%

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
	. on air conditioning equipment		
	- self contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	55%	25%
	- evaporative coolers	55%	25%
	- other	55%	20%
	. on the remainder	7.5%	Free
87.01.400	- tractors for articulated vehicles being tractors for rock buggies, dumpers, shuttle dumpers, tail-gate dumpers and the like nsa	- no concession -	
87.01.900	- other tractors	mainly 20%	20%
87.06.300	Parts and accessories for tractors of a kind falling within 87.01.9	45% O.I.H. $0.037/kg and 20%	20%
87.12.300	Parts and accessories for cycles (including delivery tricycles) not motorised		
87.12.310	- frames of a kind used solely or principally with cycles not being toys designed to be ridden by children	55% O.I.H. $2.50 ea + 10%	41% O.I.H. $1.88 each and 7%
87.12.390	- parts and accessories n.s.a. not being of leather or rubber and not being saddles and parts therefor	7.5%	6%
90.08.210	Cinematographic projectors having a film width capacity of 8 mm, being projectors, the design of which does not include provision for the reproduction of sound	40% to $10.00 ea	30%
90.17.000	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments)		
90.17.100	- goods, as follows: . catheters, cannulae, suction tubes and the like, other than elastic gum woven catheters; . defibrillators; . infusion or transfusion sets for blood and other fluids; . kymographs; . physiological equipment for monitoring or recording electrical impulses of the heart muscle, respiration rate, heartbeat rate, blood pressure or body temperature; . syringes of artificial plastic material designed for use with injection or puncture needles; . ultrasonic diagnostic imaging units	7.5% to 45%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
90.17.200	- goods, as follows, not being goods falling within 90.17.1: . apparatus for administration of anaesthetic gases; . audiometers, single channel, of the screening type, other than those used solely for testing the hearing of new born infants; . dental articulators; . dental drill engines, air-turbine operated, comprising, at least, an operating hand piece and an air-supply controller; . . dental endodontic depth measuring gauges; . dental occlusal programming units; . incubators for babies; . injection or puncture needles; . suction apparatus of a kind used for the removal of fluids, gas or foreign matter from the human body, not being dental apparatus for the removal of saliva	27.5% to 45%	20%
90.17.300	- ophthalmic instruments and appliances	Free	Free
ex 90.17.900	- other medical, dental, surgical ...etc. instruments and appliances (excluding operating hand pieces for dental apparatus)	7.5% to 55%	Free
90.25.100	Ultra-violet absorbance monitors	7.5%	15%
90.25.900	Instruments and apparatus for physical or chemical analysis (including polarimeters, refractometers, spectrometers and gas analysis apparatus); instruments or apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (including viscometers, porosimeters, and expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (including photometers, exposure meters, and calorimeters); microtomes; other than ultra-violet absorbance monitors	7.5%	Free
90.28.000	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus		
90.28.100	- instruments or apparatus for measuring or checking electrical quantities, as follows:	45%	30%

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
	. meters for measuring both noise and distortion; . cathode ray oscilloscopes; . telecommunications transmission test instruments		
90.28.200	- goods as follows: . instruments or apparatus for measuring or checking electrical quantities, not falling within 90.28.1 . the non-electrical counterparts of which fall within item 90.16, as follows: - apparatus for analysing or testing internal combustion engines; dynamic balancers, motor vehicle wheel; - dynamometers for testing the power output of motor vehicle or motor cycle engines . temperature gauges of a kind used with internal combustion engines, the non-electrical counterparts of which fall within item 90.23; . the non-electrical counterparts of which fall within item 90.24, as follows: - gauges of a kind used with internal combustion engines for indicating the amount of fuel in the fuel tank; - other gauges of a kind used solely or principally in vehicles; - thermostats of a kind used with electrically operated domestic appliances . pH and rH meters, the non-electrical counterparts of which fall within item 90.25; . the non-electrical counterparts of which fall within item 90.27, as follows: - speedometers - tachometers (other than dwell tachometers) - other instruments of a kind used in vehicles of a kind falling within 87.01.1 or 87.02 or 87.03; . automatic voltage regulators of a kind commonly used with motor vehicles, for 6 volt or 12 volt systems	7.5% to 52.5%	25%
90.28.300	- goods, as follows: . geophysical instruments, the non-electrical counterparts of which fall within item 90.14;	7.5% to 45%	15%

TARIFF ITEM	DESCRIPTION	BASE RATE 1/1/1973	CONCESSION RATE
	. planimeters, the non-electrical counterparts of which fall within item 90.16; . spectrophotometers, the non-electrical counterparts of which fall within item 90.25 . instruments or apparatus of a kind used in geophysical exploration for measuring gamma radiations		
90.28.900	- other electrical measuring, checking ... etc. instruments and apparatus nsa.	7.5% to 42.5%	Free



3.

f.

COMMISSION
DES
COMMUNAUTÉS EUROPÉENNES

Le Chef de la Délégation permanente
auprès des organisations internationales
à Genève

Genève, le 16 juin, 1980

JD/pb

CONFIDENTIELLE

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Monsieur le Directeur Général,

J'ai l'honneur de vous transmettre ci-joint, pour votre information confidentielle, copie d'une lettre que j'ai adressée à la délégation d'Australie, en réponse à la lettre de cette délégation, date du 31 mars, 1980.

Veuillez agréer, Monsieur le Directeur général, les assurances de ma haute considération.

Trần Văn-Thịnh

Annexe : 1

Monsieur Olivier LONG
Directeur Général du GATT
Centre William Rappard
1211 - GENEVE - 21

Adresse : 37-39, rue de Vermont, case 195, 1211 Genève 20 CIC - Téléphone 34 97 50 - Télex 28261 - Indicatif télex ECOM CH

COMMISSION
DES
COMMUNAUTÉS EUROPÉENNES

Le Chef de la Délégation permanente
auprès des organisations internationales
à Genève

Genève, le 16 June, 1980.

JD/pb

CONFIDENTIAL

298

Dear Mr. Ambassador,

I have been requested to reply to your letter of 31 March 1980, in which you inform the Community that, "pending a satisfactory bilateral settlement with the Communities regarding balance sheet imports of frozen beef for manufacturing, Australia will not extend to the Communities GATT rights which would otherwise flow" from the concessions which Australia lodged with GATT on 31 March 1980. It has been noted that, in addition, certain concessions negotiated with the Community are not included in Australia's Schedule of Concessions.

Following the discussion which took place on this matter during the bilateral consultations in Canberra, a letter was sent to me on 14 May 1980, by Mr. Lloyd, in order to provide further clarification of Australia's position.

Having examined the matter carefully, the Community wishes to record its view that the withholding of GATT negotiating rights to a Contracting Party in the way proposed by Australia is not in conformity with the General Agreement. The Community considers furthermore that the non-inclusion in the Australian Schedule of concessions negotiated with the Community is not in accordance with the bilateral agreement which was reached. In the circumstances, the Community wishes therefore to reserve fully its rights.

The position is not affected by the fact, that, as stated in Mr. Lloyd's letter of 14 May, the Australian concessions negotiated with the Community and other contracting parties have been implemented on a de facto basis from 1 January 1980. The Community considers that it is not in breach of its commitments under the Tokyo Round agreement and that the concessions in question should accordingly be included in the Australian Schedule without delay.

I am transmitting a copy of this letter to the Director-General of the GATT for his confidential information.

Please accept, Mr. Ambassador, the assurances of my highest consideration.

Eric Van Thiel

S.E. Dr L.D. THOMSON, M.V.O.,
Ambassador,
Mission Permanente de l'Australie,
56-58, rue de Moillebeau,
1211 - GENEVA - 19

Adresse : 37-39, rue de Vermont, case 195, 1211 Genève 20 CIC - Téléphone 34 97 50 - Télex 28261 - Indicatif télex ECOM CH

COMMISSION
DES
COMMUNAUTÉS EUROPÉENNES

Le Chef de la Délégation permanente
auprès des organisations internationales
à Genève

Genève, le 14 September 1981

377

Dear Mr Dunkel,

Please find herewith a copy of a letter for your confidential information which I have today sent to Mr Donovan informing him that the Community's reservation of GATT rights referred to in my letter of 16 June 1981 is now lifted.

Yours sincerely,

Trân Van-Thinh

Mr Arthur DUNKEL
Director-General of the GATT

Centre William Rappard
1211 Genève 21

Adresse : 37-39, rue de Vermont, case 195, 1211 Genève 20 CIC - Téléphone 34 97 50 - Télex 28261 - Indicatif télex ECOM CH

COMMISSION
DES
COMMUNAUTÉS EUROPÉENNES

Le Chef de la Délégation permanente
auprès des organisations internationales
à Genève

Genève, le 14 September 1981

376

Dear Mr Donovan,

I refer to my letter dated 16 June 1980 to Ambassador Thomson on the subject of Australia's action to withhold certain GATT negotiating rights from the European Community and to omit certain tariff concessions agreed between Australia and the Community from the Australian GATT Schedule.

In the light of your letter of 14 September 1981 that Australia has now taken action to restore the relevant negotiating rights and tariff concessions, I am instructed to inform you that the reservation of rights set out in my letter of 16 June 1980 is now lifted.

I am transmitting a copy of this letter to the Director-General of the GATT for his confidential information.

Please accept, dear Mr Donovan, the assurances of my highest consideration.

Trân Van-Thinh

Mr F.P. DONOVAN
Special Trade Delegate
Delegation of Australia
56-58, rue de Moillebeau
1211 Genève 19

AUSTRALIAN PERMANENT MISSION

GENEVA

15 September 1981

Dear Director-General,

I am attaching for your confidential information a copy of a letter sent to the Head of the Delegation of the Commission of the European Communities concerning the withdrawal of Australia's reservation on the Communities' GATT rights in respect of Australia's Schedule of Concessions negotiated in the MTN, and informing the Communities that Australia will incorporate in its Schedule the additional concessions specifically negotiated with the Communities in the MTN.

Yours Sincerely,

(David Sadleir)
Ambassador
Permanent Representative

Mr Arthur Dunkel,
Director General,
General Agreement on Tariffs and Trade,
Centre William Rappard,
154, rue de Lausanne,
1211 GENEVA 21

AUSTRALIAN
MISSION

CASE POSTALE 282
1211 GENEVA 19
RUE DE MOILLEBEAU 56

SPECIAL TRADE DELEGATE

14 September 1981

Dear Mr Tran,

Our letter of 31 March 1980 informed you that pending a satisfactory bilateral settlement with the Communities regarding Balance Sheet imports of frozen beef for manufacturing, the Government of Australia would not extend to the Communities GATT rights which would normally flow from Australia's Schedule of Concessions annexed to the Protocol Supplementary to the Geneva (1979) Protocol to the GATT. In addition, Australia did not incorporate in the Schedule of Concessions specific concessions negotiated bilaterally with the Communities in the MTN.

My authorities have noted the measures taken by the Communities towards implementation in full of the concessions on the beef Balance Sheet as negotiated in our bilateral MTN settlement, particularly with respect to the level of the quota and its administration.

Accordingly, I am instructed by my authorities to inform you that the Government of Australia withdraws its reservation in respect of the GATT rights of the Communities regarding Australia's Schedule of Concessions referred to above, and shall incorporate in that Schedule the additional concessions negotiated bilaterally with the Communities. The Government of Australia notes that the Commission of the European Communities does, at the same time, withdraw its reservation against the Government of Australia. A copy of this letter is being forwarded to the Director-General of the GATT for his confidential information.

F. Donovan

F. P. Donovan
Special Trade Delegate

Mr. Trần Van Thinh
Head
Delegation of the Commission
of the European Communities
GENEVA