

No. R. 1440

17 December 2004

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1272)**

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, to the extent set out in the Schedule hereto.

**J MOLEKETI  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution for the Notes to Section VI of the following:**

**NOTES:**

1. (a) Goods (excluding radioactive ones) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of this Schedule.  
(b) Subject to paragraph (a) above, goods answering to a description in heading 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of this Schedule.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

**By the substitution for the Notes to Section VII of the following:**

**NOTES:**

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

## By the substitution for the Notes to Section XI of the following:

## NOTES:

1. This Section does not cover the following:
  - (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.03); human hair or articles of human hair (heading 05.01, 67.03 or 67.04), excluding straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
  - (b) cotton liners and other vegetable materials of Chapter 14;
  - (c) asbestos of heading 25.24 or articles of asbestos and other products of heading 68.12 or 68.13;
  - (d) articles of heading 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
  - (e) sensitised textiles of headings 37.01 to 37.04;
  - (f) monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
  - (g) woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with plastics, and articles thereof, of Chapter 39;
  - (h) woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with rubber, and articles thereof, of Chapter 40;
  - (i) hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
  - (j) articles of textile materials of heading 42.01 or 42.02;
  - (k) products and articles of Chapter 48 (for example, cellulose wadding);
  - (l) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
  - (m) hat-nets and other headgear or parts thereof of Chapter 65;
  - (n) goods of Chapter 67;
  - (o) abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
  - (p) glass fibres or articles of glass fibres (excluding embroidery with glass thread on a visible ground of fabric) (Chapter 70);
  - (q) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
  - (r) articles of Chapter 95 (for example, toys, games, sports requisites and nets);
  - (s) articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
  - (t) articles of Chapter 97.
2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by mass over any other single textile material.
 

When no one textile material predominates by mass, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.
- (B) For the purposes of the above rule:
  - (a) gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the mass of which is to be taken as the aggregate of the masses of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
  - (b) the choice of appropriate heading shall be effected by determining FIRST the Chapter and THEN the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
  - (c) when both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
  - (d) where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk or waste silk, measuring more than 20 000 dtex;
  - (b) of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10 000 dtex;
  - (c) of true hemp or flax:
    - (i) polished or glazed, measuring 1 429 dtex or more; or
    - (ii) not polished or glazed, measuring more than 20 000 dtex;
  - (d) of coir, consisting of three or more plies;
  - (e) of other vegetable fibres, measuring more than 20 000 dtex; or
  - (f) reinforced with metal thread.
- (B) Exceptions:
- (a) Yarn of wool or other animal hair and paper yarn (excluding yarn reinforced with metal thread);
  - (b) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
  - (c) silk worm gut of heading 50.06, and monofilaments of Chapter 54;
  - (d) metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and
  - (e) chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.
4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
- (a) on cards, reels, tubes or similar supports, of a mass (including support) not exceeding:
    - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
    - (ii) 125 g in other cases;
  - (b) in balls, hanks or skeins of a mass not exceeding:
    - (i) 85 g in the case of man-made filament yarn of less than 3 000 dtex, silk or silk waste;
    - (ii) 125 g in the case of all other yarns of less than 2 000 dtex; or
    - (iii) 500 g in other cases;
  - (c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform mass not exceeding:
    - (i) 85 g in the case of silk, waste silk or man-made filaments; or
    - (ii) 125 g in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
    - (i) single yarn of wool or fine animal hair, unbleached; and
    - (ii) single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5 000 dtex;
  - (b) multiple (folded) or cabled yarn, unbleached:
    - (i) of silk or waste silk, however put up; or
    - (ii) of other textile material except wool or fine animal hair, in hanks or skeins;
  - (c) multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 dtex or less; and
  - (d) single, multiple (folded) or cabled yarn of any textile material:
    - (i) in cross-reeled hanks or skeins; or
    - (ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings 52.04, 54.01 and 55.08, the expression "sewing thread" means multiple (folded) or cabled yarn:
- put up on supports (for example, reels, tubes) of a mass (including support) not exceeding 1 000 g;
  - dressed for use as sewing thread; and
  - with a final "Z" twist.
6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:
- |  |            |
|--|------------|
| Single yarn of nylon or other polyamides, or of polyesters .....                   | 60 cN/tex  |
| Multiple (folded) or cabled yarn of nylon or other polyamides, of polyesters ..... | 53 cN/tex  |
| Single, multiple (folded) or cable yarn of viscose rayon .....                     | 27 cN/tex. |
7. For the purposes of this Section, the expression "made up" means:
- cut otherwise than into squares or rectangles;
  - produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
  - hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
  - cut to size and having undergone a process of drawn thread work;
  - assembled by sewing, gumming or otherwise (excluding piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
  - knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8. For the purposes of Chapters 50 to 60:
- Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
  - Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression "impregnated" includes "dipped".
12. For the purposes of this Section, the expression "polyamides" includes "aramids".
13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale.  
For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.
1. In this Section and, where applicable, throughout this Schedule, the following expressions have the meanings hereby assigned to them:
- ELASTOMERIC YARN:  
Filament yarn, including monofilament, of synthetic textile material (excluding textured yarn), which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

- (b) **UNBLEACHED YARN:**  
Yarn which:  
(i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or  
(ii) is of indeterminate colour ("grey yarn"), manufactured from garneted stock.  
Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).
- (c) **BLEACHED YARN:**  
Yarn which:  
(i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;  
(ii) consists of a mixture of unbleached and bleached fibres; or  
(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.
- (d) **COLOURED (DYED OR PRINTED) YARN:**  
Yarn which:  
(i) is dyed (whether or not in the mass) (excluding white or in a fugitive colour), or printed or made from dyed or printed fibres;  
(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marr or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;  
(iii) is obtained from slivers or rovings which have been printed, or  
(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.  
The above definitions also apply, *MUTATIS MUTANDIS*, to monofilament and to strip or the like of Chapter 54.
- (e) **UNBLEACHED WOVEN FABRIC:**  
Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.
- (f) **BLEACHED WOVEN FABRIC:**  
Woven fabric which:  
(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;  
(ii) consists of bleached yarn; or  
(iii) consists of unbleached and bleached yarn.
- (g) **DYED WOVEN FABRIC:**  
Woven fabric which:  
(i) is dyed a single uniform colour (excluding white) (unless the context otherwise requires) or has been treated with a coloured finish (excluding white) (unless the context otherwise requires), in the piece; or  
(ii) consists of coloured yarn of a single uniform colour.
- (h) **WOVEN FABRIC OF YARNS OF DIFFERENT COLOURS:**  
Woven fabric (excluding printed woven fabric) which:  
(i) consist of yarns of different colours or yarns of different shades of the same colour (excluding the natural colour of the constituent fibres);  
(ii) consists of unbleached or bleached yarn and coloured yarn; or  
(iii) consists of marr or mixture yarns.  
(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

**(ij) PRINTED WOVEN FABRIC:**

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

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

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

The definitions at (e) to (ij) apply, **MUTATIS MUTANDIS**, to knitted or crocheted fabrics.

**(k) PLAIN WEAVE:**

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

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

(B) (a) where appropriate, only the part which determines the classification under General Note A.3. shall be taken into account;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

**NOTES:**

1. This Section does not cover the following:

(a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);

(b) ferro-cerium or other pyrophoric alloys (heading 36.06);

(c) headgear or parts thereof of heading 65.06 or 65.07;

(d) umbrella frames or other articles of heading 66.03;

(e) goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);

(f) articles of Section XVI (machinery, mechanical appliances and electrical goods);

(g) assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);

(h) instruments or apparatus of Section XVIII, including clock or watch springs;

(ij) lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);

(k) articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(l) articles of Chapter 95 (for example, toys, games, sports requisites);

(m) hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or

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

2. Throughout this Schedule, the expression "parts of general use" means:

(a) articles of headings 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals;

(b) springs and leaves for springs, of base metal (excluding clock or watch springs (heading 91.14)); and

(c) articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

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

subject to the preceding paragraph and to Note 1 to Chapter 03, the articles of Chapter 03 are classified in this Chapter 39 or 40.

3. Throughout this Schedule, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium, columbium, rhenium and thallium.
4. Throughout this Schedule, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (excluding ferro-alloys and master alloys as defined in Chapters 72 and 74):
  - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by mass over each of the other metals;
  - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals if the total mass of such metals equals or exceeds the total mass of the other elements present;
  - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (excluding cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in this Schedule to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:  
 Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under General Note A to this Schedule containing two or more base metals are to be treated as articles of base metal predominating by mass over each of the other metals.  
 For this purpose:
  - (a) iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
  - (b) an alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
  - (c) a cermet of heading 81.13 is regarded as a single base metal.
8. In this Section, the following expressions have the meanings hereby assigned to them:
  - (a) WASTE AND SCRAP:  
 Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
  - (b) POWDERS:  
 Products of which 90 per cent or more by mass passes through a sieve having a mesh aperture of 1 mm.

D. The classification for the Notes in Section VII of the Schedule.

**NOTES:**

1. This Section does not cover the following:
  - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber (excluding hard rubber) (heading 40.16);
  - (b) articles of leather or of composition leather (heading 42.04) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
  - (c) bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
  - (d) perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
  - (e) transmission or conveyor belts or belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
  - (f) precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, (excluding unmounted worked sapphires and diamonds for styl) (heading 85.22);
  - (g) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (h) drill pipe (heading 73.04).

- ij) endless belts of metal wire or strip (Section XV);
- k) articles of Chapter 82 or 83;
- l) articles of Section XVII;
- m) articles of Chapter 90;
- n) clocks, watches or other articles of Chapter 91;
- o) interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
- p) articles of Chapter 95; or
- q) typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
- (a) Parts which are goods included in any of the headings of Chapters 84 or 85 (excluding headings 84.09, 84.31, 84.48, 84.56, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
- (b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
- (c) all other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that in heading 84.85 or 85.48.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.
- ADDITIONAL NOTES:**
1. The Commissioner may in his discretion and in the circumstances which he deems exceptional, in respect of an unassembled or disassembled machine, allow the provisions of General Note A.2 (a) to be applied also to an unassembled or dis-assembled machine of this Section which is imported in more than one consignment if the mass of such machine exceeds 500 t or is of a measurement for shipping purposes exceeding 500 m<sup>3</sup>, provided the application to enter the unassembled or disassembled machine in terms of this Note reaches the Commissioner prior to the importation of the first consignment.
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3. No paragraph
4. No paragraph
5. Tools necessary for the assembly or maintenance of machines or appliances are to be classified with those machines or appliances if imported with them. Interchangeable tools imported with machines or appliances are also to be classified therewith if they form part of the normal equipment of the machines or appliances and are normally sold with them.



6. A reference in this Section to "portable" or to "mobile" is deemed to relate to machinery or other goods, irrespective of the mass or construction thereof, which can readily be moved, carried, transferred or conveyed by any means, for use on different premises and which are not for any reason in connection with the operation of the machinery or other goods, required to be attached permanently.

**By the substitution for the Notes to Section XVII of the following:**

**NOTES:**

1. This Section does not cover articles of heading 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
  - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber (excluding hard rubber) (heading 40.16);
  - (b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) articles of Chapter 82 (tools);
  - (d) articles of heading 83.06;
  - (e) machines and apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
  - (f) electrical machinery and equipment (Chapter 85);
  - (g) articles of Chapter 90;
  - (h) articles of Chapter 91;
  - (i) arms (Chapter 93);
  - (j) lamps and lighting fittings of heading 94.05; or
  - (l) brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
  - (a) vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
  - (b) amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
  - (c) aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
  - (a) in Chapter 86 if designed to travel on a guide-track (hovertrains);
  - (b) in Chapter 87 if designed to travel over land or over both land and water;
  - (c) in Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

**By the substitution for the Note to Chapter 1 of the following:****NOTE:**

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

**By the substitution for the Note to Chapter 2 of the following:****NOTE:**

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

**By the substitution for the Notes to Chapter 3 of the following:****NOTES:**

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

**By the substitution for the Notes to Chapter 4 of the following:****NOTES:**

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.05:
- (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 per cent or more but not more than 95 per cent by mass, a maximum milk solids-not-fat content of 2 per cent by mass and a maximum water content of 16 per cent by mass. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

- (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 per cent or more but less than 80 per cent by mass.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
- A milkfat content, by mass of the dry matter, of 5 per cent or more;
  - a dry matter content, by mass, of at least 70 per cent but not exceeding 85 per cent; and
  - they are moulded or capable of being moulded.
4. This Chapter does not cover the following:
- Products obtained from whey, containing by mass more than 95 per cent lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or
  - albumins (including concentrates of two or more whey proteins, containing by mass more than 80 per cent whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

**SUBHEADING NOTES:**

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

**ADDITIONAL NOTE:**

- For the purposes of this Chapter "ultra high temperature (UHT) milk" or "long life milk" is milk that has been heat treated to the extent of being suitable for non-refrigerated storage prior to opening.

**By the substitution for the Notes to Chapter 5 of the following:**

**NOTES:**

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

**By the substitution for the Notes to Chapter 6 of the following:****NOTES:**

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

**By the substitution for the Notes to Chapter 7 of the following:****NOTES:**

1. This Chapter does not cover forage products of heading 12.14.
2. In headings 07.09, 07.10, 07.11 and 07.12, the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (ZEA MAYS VAR. SACCHARATA), fruits of the genus CAPSICUM or of the genus PIMENTA, fennel, parsley, chervil, tarragon, cress and sweet marjoram (MARIORANA HORTENSIS or ORIGANUM MAJORANA).
3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, excluding the following:
  - (a) Dried leguminous vegetables, shelled (heading 07.13);
  - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
  - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05); and
  - (d) flour, meal and powder of dried leguminous vegetables of heading 07.13 (heading 11.06).
4. However, dried or crushed or ground fruits of the genus CAPSICUM or of the genus PIMENTA are excluded from this Chapter (heading 09.04).

**By the substitution for the Notes to Chapter 8 of the following:****NOTES:**

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

**10. The substitution for the Notes to Chapter 9 of the following:**

**10.11**

1. The products of headings 09.04 or 09.10 are to be classified as follows:  
 (a) mixtures of two or more of the products of the same heading are to be classified in that heading;  
 (b) mixtures of two or more of the products of different headings are to be classified under heading 09.10;  
 (c) addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2. Chapter does not cover Cubeb pepper (PIPER CUBEBA) or other products of heading 12.11.

**10.12 The substitution for the Notes to Chapter 10 of the following:**

**10.13**

The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk. The Chapter does not cover grain which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.  
 Heading 10.05 does not cover sweet corn (Chapter 7).

**10.14 HEADING NOTE:**

The term "durum wheat" means wheat of the TRITICUM DURUM species and the hybrids derived from the inter-specific crossing of TRITICUM DURUM which have the same number (28) of chromosomes as that species.

**10.15 The substitution for the Notes to Chapter 11 of the following:**

**10.16**

- This Chapter does not cover the following:
- a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
  - b) prepared flours, groats, meals or starches of heading 19.01;
  - c) corn flakes or other products of heading 19.04;
  - d) vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
  - e) pharmaceutical products (Chapter 30); or
  - f) starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by mass on the dry product:
- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
  - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).
- Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.
- (B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by mass, than that shown against the cereal concerned. Otherwise they fall in heading 11.03 or 11.04.

| Cereal                         | Starch content | Ash content | Rate of passage through a sieve with an aperture of 315 micrometers (microns) | Rate of passage through a sieve with an aperture of 500 micrometers (microns) |
|--------------------------------|----------------|-------------|---|---|
| (1)                            | (2)            | (3)         | (4)   | (5)   |
| Wheat and rye                  | 45%            | 2,5%        | 80%   | -   |
| Barley                         | 45%            | 3%          | 80%   | -   |
| Oats                           | 45%            | 5%          | 80%   | -   |
| Maize (corn) and grain sorghum | 45%            | 2%          | -   | 90%   |
| Rice                           | 45%            | 1,6%        | 80%   | -   |
| Buckwheat                      | 45%            | 4%          | 80%   | -   |

3. For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:
- in the case of maize (corn) products, at least 95 per cent by mass passes through a woven metal wire cloth sieve with an aperture of 2 mm;
  - in the case of other cereal products, at least 95 per cent by mass passes through a woven metal wire cloth sieve with an aperture of 1,25 mm.

By the substitution for the Notes to Chapter 12 of the following:

NOTES:

- Heading 12.07 applies, INTER ALIA, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (excluding those of the species VICIA FABEA) or of lupines are to be regarded as "seeds of a kind used for sowing".  
Heading 12.09 does not, however, apply to the following even if for sowing:
  - Leguminous vegetables or sweet corn (Chapter 7);
  - spices or other products of Chapter 9;
  - cereals (Chapter 10); or
  - products of headings 12.01 to 12.07 or 12.11.
- Heading 12.11 applies, INTER ALIA, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.  
Heading 12.11 does not, however, apply to the following:
  - Medicaments of Chapter 30;
  - perfumery, cosmetic or toilet preparations of Chapter 33; or
  - insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
- For the purposes of heading 12.12, the term "seaweeds and other algae" does not include the following:
  - Dead single-cell micro-organisms of heading 21.02;
  - cultures of micro-organisms of heading 30.02; or
  - fertilisers of heading 31.01 or 31.05.

## SUBHEADING NOTE:

1. For the purposes of subheading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 per cent by mass and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

Chapter 13 of the following

## NOTE:

1. Heading 13.02 applies, INTER ALIA, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.  
The heading does not apply to the following:
  - (a) Liquorice extract containing more than 10 per cent by mass of sucrose or put up as confectionery (heading 17.04);
  - (b) malt extract (heading 19.01);
  - (c) extracts of coffee, tea or maté (heading 21.01);
  - (d) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
  - (e) camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
  - (f) concentrates of poppy straw containing not less than 50 per cent by mass of alkaloids (heading 29.39);
  - (g) medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
  - (h) tanning or dyeing extracts (heading 32.01 or 32.03);
  - (i) essential oils, concretes, absolutes, resins, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
  - (j) natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

By the substitution for the Notes to Chapter 14 of the following:

## NOTES:

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

By the substitution for the Notes to Chapter 15 of the following:

**NOTES:**

1. This Chapter does not cover the following:
  - (a) Pig fat or poultry fat of heading 02.09;
  - (b) cocoa butter, fat or oil (heading 18.04);
  - (c) edible preparations containing by mass more than 15 per cent of the products of heading 04.05 (generally Chapter 21);
  - (d) greaves (heading 23.01) or residues of headings 23.04 to 23.06;
  - (e) fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
  - (f) factice derived from oils (heading 40.02).
2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

**SUBHEADING NOTE:**

1. For the purposes of subheadings 1514.11 and 1514.19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2 per cent by mass.

By the substitution for the Notes to Chapter 16 of the following:

**NOTES:**

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

**SUBHEADING NOTES:**

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



By the substitution for the Notes to Chapter 17 of the following:

**NOTE:**

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

**SUBHEADING NOTE:**

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

By the substitution for the Notes to Chapter 19 of the following:

**NOTES:**

1. This Chapter does not cover the following:
- (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 per cent by mass of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
  - (c) medicaments or other products of Chapter 30.
2. i) the expression "groats" means cereal groats of Chapter 11;  
 b) the expressions "flour" and "meal" mean:
- (1) cereal flour and meal of Chapter 11, and
  - (2) flour, meal and powder of vegetable origin of any Chapter (excluding flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06)).
3. heading 19.04 does not cover preparations containing more than 6 per cent by mass of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. for the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

**ADDITIONAL NOTE:**

1. Traditional African Beer Powder:  
 For the purposes of heading 19.01 "traditional African beer powder" means any dry product, whether or not containing active dried yeast as a processing aid, consisting of milled sorghum or maize malt and one or more of the following ingredients -
- (a) milled, precooked sorghum unmalted grain or meal; or
  - (b) milled, precooked maize unmalted grain or meal,
- in the proportions of not more than three parts by mass of milled sorghum or maize malt to seven parts by mass of such unmalted grain or meal, without added sugar of any kind and which does not contain or is not flavoured with hops or products derived from hops.

**By the substitution for the Notes to Chapter 20 of the following:**

**NOTES:**

1. This Chapter does not cover the following:
  - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapters 7, 8 or 11;
  - (b) food preparations containing more than 20 per cent by mass of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
  - (c) homogenised composite food preparations of heading 21.04.
2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).
4. Tomato juice the dry mass content of which is 7 per cent or more is to be classified in heading 20.02.
5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0,5 per cent volume.

**SUBHEADING NOTES:**

1. For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net mass content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
2. For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net mass content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of a refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

**By the substitution for the Notes to Chapter 21 of the following:**

**NOTE:**

1. This Chapter does not cover the following:
  - (a) Mixed vegetables of heading 07.12;
  - (b) roasted coffee substitutes containing coffee in any proportion (heading 09.01);

- (c) flavoured tea (heading 09.02);  
 (d) spices or other products of headings 09.04 to 09.10;  
 (e) food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 per cent by mass of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);  
 (f) yeast put up as a medicament or other products of heading 30.03 or 30.04; or  
 (g) prepared enzymes of heading 35.07.
2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading 21.01.
3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables and fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net mass content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

**By the substitution for the Notes to Chapter 22 of the following:**

**NOTE:**

1. This Chapter does not cover the following:  
 (a) Products of this Chapter (excluding those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);  
 (b) sea water (heading 25.01);  
 (c) distilled or conductivity water or water of similar purity (heading 28.51);  
 (d) acetic acid of a concentration exceeding 10 per cent by mass of acetic acid (heading 29.15);  
 (e) medicaments of heading 30.03 or 30.04; or  
 (f) perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.
3. For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5 per cent vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

**SUBHEADING NOTE:**

1. For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 300 kPa.

**ADDITIONAL NOTES:**

1. Traditional African Beer  
 For the purposes of this Chapter "traditional African beer" means beer made by the fermentation of malt or unmalted grain or meal of sorghum, maize, finger millet or pearl millet of which the fermentation has not been arrested: Provided that –  
 (a) the alcohol content does not exceed 3.5 per cent by volume;  
 (b) no ethyl alcohol has been added;

- (c) it does not contain and has not been flavoured with hops or products derived from hops; and  
 (d) any sugar which may have been added does not exceed 5 per cent by mass of such malt or unmalted grain or meal of sorghum, maize, finger millet or pearl millet.
2. The expressions "unfortified wine" and "unfortified beverages" shall be taken to mean wine and fermented beverages with an alcoholic strength not exceeding 16 per cent of alcohol by volume and expressions "fortified wine" and "fortified fermented beverages" shall be taken to mean wine and fermented beverages with an alcoholic strength exceeding 16 per cent of alcohol by volume.

**By the substitution for the Notes to Chapter 23 of the following:**

**NOTE:**

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

**SUBHEADING NOTE:**

1. For the purposes of subheading 2306.41, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

**By the substitution for the Notes to Chapter 24 of the following:**

**NOTE:**

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

**ADDITIONAL NOTES:**

1. For the purpose of subheadings 2402.10 and 2402.90 all rolls of tobacco wrapped in paper or in other substances (excluding tobacco) shall be classified as cigarettes.
2. For the purpose of subheading 2403.10 "cigarette tobacco" means:  
 (a) any tobacco cut into strips less than 1 mm in width;  
 (b) any cut tobacco described or offered for sale as tobacco for making into cigarettes;  
 (c) a mixture of any cut tobacco with tobacco as defined in paragraph (a) or (b) of this Note.
3. For the purpose of subheading 2403.10 "pipe tobacco" means:  
 (a) any tobacco cut into strips of 1mm in width or more;  
 (b) any tobacco described or offered for sale as tobacco for smoking in a pipe;  
 (c) a mixture of any tobacco (excluding cigarette tobacco as defined in Note 2) with tobacco as defined in paragraph (a) or (b) of this Note;  
 (d) any tobacco as defined in paragraph (a), (b) or (c) of this Note in the form of cake, plug or stick tobacco, but not roll tobacco.

**BY:** the substitution for the Notes to Chapter 25 of the following:**NMC**

1. **1.** where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each product of this Chapter may contain an added anti-dusting agent, provided such addition does not render the product particularly suitable for specific use rather than for general use.
2. **2.** Chapter does not cover the following:
  - Sublimed sulphur, precipitated sulphur and colloidal sulphur (heading 28.02);
  - earth colours containing 70 per cent or more by mass of combined iron evaluated at  $Fe_2O_3$  (heading 28.21);
  - medicaments and other products of Chapter 30;
  - perfumery, cosmetic or toilet preparations (Chapter 33);
  - setts, curbstones and flagstones (heading 68.01); mosaic cubes and the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
  - precious or semi-precious stones (heading 71.02 or 71.03);
  - cultured crystals (excluding optical elements) of a mass of not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
  - billiard chalks (heading 95.04); or
  - writing or drawing chalks and tailors' chalks (heading 96.09).
3. **3.** Products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
4. **4.** Heading 25.30 applies, *INTER ALIA*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined) (excluding strontium oxide); broken pieces of pottery, brick or concrete.

**BY:** the substitution for the Notes to Chapter 26 of the following:

1. **1.** This Chapter does not cover the following:
  - a) Slag or similar industrial waste prepared as macadam (heading 25.17);
  - b) natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
  - c) sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
  - d) basic slag of Chapter 31;
  - e) slag wool, rock wool or similar mineral wools (heading 68.06);
  - f) waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
  - g) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. **2.** For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 26.20 applies only to the following:
- Ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals (excluding ash and residues from the incineration of municipal waste) (heading 26.21); and
  - ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

**SUBHEADING NOTES:**

- For the purposes of subheading 2620.21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
- Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

**By the substitution for the Notes to Chapter 27 of the following:**

**NOTES:**

- This Chapter does not cover the following:
  - Separate chemically defined organic compounds, excluding pure methane and propane which are to be classified in heading 27.11;
  - medicaments of heading 30.03 or 30.04; or
  - mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
- References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided the mass of the non-aromatic constituents exceeds that of the aromatic constituents. However, the references do not include liquid synthetic polyolefins of which less than 60 per cent by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
- For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
  - Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
  - sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of primary products; and
  - such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills or storage tank washings, or from the use of cutting oils for machining operations.

**SUBHEADING NOTES:**

- For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 per cent.
- For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 per cent and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
- For the purposes of subheadings 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the expressions "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)", "naphthalene" and "phenols" apply to products which contain more than 50 per cent by mass of benzene, toluene, xylenes, naphthalene or phenols, respectively.

4. For the purposes of subheading 2710.11, "light oils and preparations" are those of which 90 per cent or more by volume (including losses) distil at 210°C (ASTM D 86 method).

**ADDITIONAL NOTES:**

1. In this Chapter the following expressions shall be deemed to refer to hydrocarbon fuels and oils which are liquid at normal temperature and pressure (20°C; one atmosphere) and which comply with all of the specifications hereunder assigned thereto or with any other specifications accepted or determined by the Commissioner (unless otherwise stated, the specification properties will be determined by the methods itemised below) provided the intended uses of such fuels and oils are considered by the Commissioner in every case to be as specified hereunder in respect of such fuels and oils:

**Methods to determine Specification Properties:**

Distillation: ASTM D 86/IP123  
 Density: ASTM D 1298  
 Knock Rating: ASTM D 2700/IP236  
 Smoke Point: ASTM D 1322/IP57  
 Sulphur Content: ASTM D 2622/IP336  
 Kinematic Viscosity: ASTM D 445/IP71  
 Cetane Number: ASTM D 613/IP41  
 Cetane Index: ASTM D 976

**Note:** ASTM means American Society for Testing of Materials, United States of America; IP means The Institute of Petroleum, United Kingdom.

(a) "Aviation spirit", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in aircraft fitted with spark-ignition combustion engines

Distillation: 10 per cent evaporated below or at 75°C  
 40 per cent evaporated at or above 75°C  
 50 per cent evaporated below or at 105°C  
 90 per cent evaporated below or at 135°C

Knock Rating: Minimum 100

(b) "Petrol, unleaded", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in spark ignition reciprocating or rotary internal combustion piston engines

Distillation: 10 per cent evaporated below or at 65°C  
 50 per cent evaporated at or above 77°C  
 50 per cent evaporated below or at 115°C  
 90 per cent evaporated below or at 185°C

Density at 20°C: Between 0,705 and 0,785 kg/li

Anti-knock additives: Less than 0,013 mg/li of organic compounds of lead

(c) "Petrol, leaded", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in spark ignition reciprocating or rotary internal combustion piston engines

Distillation: 10 per cent evaporated below or at 65°C  
 50 per cent evaporated at or above 77°C  
 50 per cent evaporated below or at 115°C  
 90 per cent evaporated below or at 185°C

Density at 20°C: Between 0,705 and 0,785 kg/li

Anti-knock additives: 0,013 mg/li or more of organic compounds of lead

- (d) "Aviation kerosene", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in aircraft fitted with turbo-jets, turbo-propellers and other gas turbines  
 Distillation: 10 per cent recovered below or at 205°C  
 End point not exceeding 300°C  
 Density at 20°C: Between 0,771 and 0,836 kg/li  
 Flash Point (IP170): Minimum 38°C
- (e) "Power kerosene", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as solvents or as fuel in spark-ignition reciprocating or rotary internal combustion piston engines  
 Distillation: 15 per cent recovered below or at 175°C  
 50 per cent recovered below or at 197°C  
 95 per cent recovered below or at 250°C  
 Flash Point (IP170): Minimum 23°C
- (f) "Illuminating kerosene", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel for illuminating or heating  
 Distillation: Final boiling point not exceeding 280°C  
 Flash Point (IP170): Minimum 43°C  
 Smoke Point: Minimum 25 mm  
 Sulphur Content (ASTM D 3120/IP107): Maximum 0,10 per cent of the mass
- (g) "Distillate fuel", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
- (i) Generally used as automotive fuel and known as diesel fuel  
 Distillation: 90 per cent recovered below or at 362°C  
 Density at 20°C: Minimum 0,800 kg/li  
 Flash Point (ASTM D 93): Minimum 55°C  
 Kinematic Viscosity at 40°C: Between 2,2 and 5,3 mm<sup>2</sup>/s  
 Sulphur: Maximum 0,55 per cent of the mass  
 Cetane Number: Minimum 45
- (ii) Generally used as marine fuel and known as marine gas oil  
 Distillation: 90 per cent evaporated below or at 367°C  
 Density at 20°C: Between 0,816 and 0,876 kg/li  
 Flash Point (ASTM D 93): Minimum 60°C  
 Kinematic Viscosity at 40°C: Between 2,2 and 6,0 mm<sup>2</sup>/s  
 Sulphur: Maximum 1,0 per cent of the mass  
 Cetane Index: Minimum 40
- (iii) Generally used as marine fuel and known as marine diesel oil  
 Density at 20°C: Between 0,836 and 0,896 kg/li  
 Flash Point (ASTM D 93): Minimum 62°C  
 Kinematic Viscosity at 40°C: Between 2,2 and 10,0 mm<sup>2</sup>/s  
 Sulphur: Maximum 2,0 per cent of the mass  
 Cetane Index: Minimum 35



- (h) "Residual fuel oil" means any petroleum product intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in furnaces, boilers, ships and boats  
 Density at 20°C (68°F): Minimum 0,900 kg/l  
 Flash Point (COP): Minimum 55°C  
 Kinematic Viscosity at 50°C: Minimum 24 mm<sup>2</sup>/s
- (ij) "Specified products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as solvents or for other general uses"  
 Distillation point exceeding 206°C  
 Final boiling point exceeding 290°C
- (k) "White spirit" means any petroleum product intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as solvents or for other general uses  
 Distillation point evaporated below or at 155°C  
 Dry point at 20°C
- 2. (a) The volume of any product in this Chapter, and similar hydrocarbons of Chapter 29, not packed, shall be measured at 20°C at sea level.  
 (b) Evaporation loss in per cent by volume.  
 (c) "Marked" goods are defined in section 37A(2).  
 (d) The use of goods defined under subheadings 2710.11.07, 2710.11.15, 2710.11.26, 2710.11.37 and 2710.11.39 are subject to the provisions of section 37A of the rules.

**By the substitution of the following:**

**NOTES:**

1. Except where it otherwise requires, the headings of this Chapter apply only to:
  - (a) separate elements and separate chemically defined compounds, whether or not containing impurities;
  - (b) the product named in (a) above dissolved in water;
  - (c) the product named in (a) above dissolved in other solvents provided the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety of transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (d) the product named in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (e) the product named in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided the additive renders the product particularly suitable for specific use rather than for general use.
2. In addition to the following, the following substances, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides (heading 28.40), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.38), organic products included in headings 28.43 to 28.46, and carbides (heading 28.47), are to be classified in this Chapter:
  - (a) Oxides of hydrogen cyanide and fulminic, isocyanic and other simple or complex cyanogen acids (heading 28.11);
  - (b) halide carbides (heading 28.12);
  - (c) carbon disulphide (heading 28.13);
  - (d) thiocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrahydrocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.36);
  - (e) hydrocyanic acid, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.51) (excluding cyanamide, whether or not pure) (Chapter 31).

3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover the following:
- Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
  - organo-inorganic compounds (excluding those mentioned in Note 2 above);
  - products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
  - inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07; artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (excluding optical elements) weighing not less than 2,5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24; precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71; the metals, whether or not pure, metal alloys or cermetes, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts. Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
6. Heading 28.44 applies only to:
- technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
  - natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Section XIV and XV), whether or not mixed together;
  - compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
  - alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0,002 $\mu$  Ci/g);
  - spent (irradiated) fuel elements (cartridges) of nuclear reactors;
  - radioactive residues whether or not usable.
- The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to:
- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
  - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading 28.48 includes copper phosphide (phosphor copper) containing more than 15 per cent by mass of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

**By the substitution for the Notes to Chapter 29 of the following:**

**NOTES:**

1. Except where the context otherwise requires, the headings of this Chapter apply only to the following:
- Separate chemically defined organic compounds, whether or not containing impurities;
  - mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (excluding stereoisomers), whether or not saturated (Chapter 27);
  - the products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;

- (d) the products mentioned in (a), (b) or (c) above dissolved in water;
- (e) the products mentioned in (a), (b) or (c) above dissolved in other solvents provided the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (f) the products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
- (g) the products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odouriferous substance added to facilitate their identification or for safety provided the additions do not render the product particularly suitable for specific use rather than for general use;
- (h) the following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover the following:
- Goods of heading 15.04 or crude glycerol of heading 15.20;
  - ethyl alcohol (heading 22.07 or 22.08);
  - methane or propane (heading 27.11);
  - the compounds of carbon mentioned in Note 2 to Chapter 28;
  - urea (heading 31.02 or 31.05);
  - colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
  - enzymes (heading 35.07);
  - metalddehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup> (heading 36.06);
  - products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
  - optical elements, for example, of ethylenediamine tartrate (heading 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.
- Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 29.29.
- For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.
5. (a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-chapters.
- (b) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compounds; and
  - salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
- (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethano (heading 29.05).
- (e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

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

7. Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids. These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

8. For the purposes of heading 29.37:

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

**SUBHEADING NOTE:**

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

**By the substitution for the Notes to Chapter 30 of the following:**

**NOTES:**

1. This Chapter does not cover the following:
  - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (excluding nutritional preparations for intravenous administration) (Section IV);
  - (b) plasters specially calcined or finely ground for use in dentistry (heading 25.20);
  - (c) aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 0101);
  - (d) preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
  - (e) soap or other products of heading 34.01 containing added medicaments;
  - (f) preparations with a basis of plaster for use in dentistry (heading 34.07); or
  - (g) blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
2. For the purposes of heading 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. For the purposes of headings 30.03 and 30.04 and of Note 4(d) to this Chapter, the following are to be treated:
  - (a) as unmixed products:
    - (1) unmixed products dissolved in water;
    - (2) all goods of Chapter 28 or 29; and
    - (3) simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
  - (b) as products which have been mixed:
    - (1) colloidal solutions and suspensions (excluding colloidal sulphur);
    - (2) vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
    - (3) salts and concentrates obtained by evaporating natural mineral waters

4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of this Schedule:
- (a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
  - (b) sterile lamina and sterile laminaria tents;
  - (c) sterile absorbable surgical or dental haemostatics;
  - (d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
  - (e) blood-grouping reagents;
  - (f) dental cements and other dental fillings; bone reconstruction cements;
  - (g) first-aid boxes and kits;
  - (h) chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
  - (i) gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; and
  - (k) waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life.

By the substitution for the Notes to Chapter 31 of the following:

NOTES:

1. This Chapter does not cover the following:
  - (a) Animal blood of heading 05.11;
  - (b) separate chemically defined compounds (excluding those answering to the descriptions in Note 2(A), 3(A), 4(A) or 5 below); or
  - (c) cultured potassium chloride crystals (excluding optical elements) with a mass of not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).
2. Heading 31.02 applies only to the following goods, provided they are not put up in the forms or packages described in heading 31.05:
  - (A) Goods which answer to one or other of the descriptions given below:
    - (i) sodium nitrate, whether or not pure;
    - (ii) ammonium nitrate, whether or not pure;
    - (iii) double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
    - (iv) ammonium sulphate, whether or not pure;
    - (v) double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
    - (vi) double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
    - (vii) calcium cyanamide, whether or not pure or treated with oil;
    - (viii) urea, whether or not pure.
  - (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
  - (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
  - (D) Liquid fertilisers consisting of the goods of subparagraph (A)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
  - (A) Goods which answer to one or other of the descriptions given below:
    - (i) basic slag;
    - (ii) natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
    - (iii) superphosphates (single, double or triple);
    - (iv) calcium hydrogenorthophosphate containing not less than 0.2 per cent by mass of fluorine calculated on the dry anhydrous product;

- (B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.
- (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
- (A) Goods which answer to one or other of the descriptions given below:
- (i) crude natural potassium salts (for example, carnallite, kainite and sylvite);
  - (ii) potassium chloride, whether or not pure, except as provided in Note 1(c) above;
  - (iii) potassium sulphate, whether or not pure;
  - (iv) magnesium potassium sulphate, whether or not pure.
- (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
6. For the purposes of heading 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

**By the substitution for the Notes to Chapter 32 of the following:**

**NOTES:**

1. This Chapter does not cover the following:
  - (a) Separate chemically defined elements or compounds (excluding those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
  - (b) tannates and other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
  - (c) mastics of asphalt or other bituminous mastics (heading 27.15).
2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations.  
The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading 32.08 includes solutions (excluding colloids) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the mass of the solvent exceeds 50 per cent of the mass of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
  - (a) metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
  - (b) metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

By the Substitution of the Title for Chapter 33 of the following:

**ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS**

By the substitution for the Notes to Chapter 33 of the following:

**NOTES:**

1. This Chapter does not cover the following:
  - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
  - (b) soap or other products of heading 34.01; or
  - (c) gum, wood or sulphate turpentine or other products of heading 38.05.
2. The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 33.03 to 33.07 apply, INTER ALIA, to products, whether or not mixed (excluding aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, INTER ALIA, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

By the substitution for the Notes to Chapter 35 of the following:

**NOTES:**

1. This Chapter does not cover the following:
  - (a) Yeasts (heading 21.02);
  - (b) blood fractions (excluding blood albumin not prepared for therapeutic or prophylactic uses), medicaments and other products of Chapter 30;
  - (c) enzymatic preparations for pre-tanning (heading 32.02);
  - (d) enzymatic soaking or washing preparations and other products of Chapter 34;
  - (e) hardened proteins (heading 39.13); or
  - (f) gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 per cent. Such products with a reducing sugar content exceeding 10 per cent fall in heading 17.02.

By the substitution of the Title for Chapter 37 of the following:

**PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS**

By the substitution for the Notes to Chapter 37 of the following:

NOTES:

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

By the substitution for the Notes to Chapter 38 of the following:

NOTES:

1. This Chapter does not cover the following:
  - (a) Separate chemically defined elements or compounds with the exception of the following:
    - (1) artificial graphite (heading 38.01);
    - (2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
    - (3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
    - (4) certified reference materials specified in Note 2 below;
    - (5) products specified in Note 3(a) or 3(c) below;
  - (b) mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
  - (c) ash and residues (including sludges but excluding sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3(a) or 3(b) to Chapter 26 (heading 26.20);
  - (d) medicaments (heading 30.03 or 30.04); or
  - (e) spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. (A) For the purposes of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.  
 (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in this Schedule.
3. Heading 38.24 includes the following goods which are not to be classified in any other heading of this Schedule:
  - (a) Cultured crystals (other than optical elements) weighing not less than 2,5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
  - (b) fusel oil; Dippel's oil;
  - (c) ink removers put up in packings for retail sale;
  - (d) stencil correctors and other correcting fluids put up in packings for retail sale; and
  - (e) ceramic firing testers, fusible (for example, Seger cones).
4. Throughout this Schedule, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover the following:
  - (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings in this Schedule;
  - (b) industrial waste;
  - (c) waste pharmaceuticals, as defined in Note 4(k) to Chapter 30; or
  - (d) clinical waste, as defined in Note 6(a) below.



5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertilizer is excluded (Chapter 31).

≡ For the purposes of heading 38.25, the expression "other wastes" applies to:

- (a) clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
- (b) waste organic solvents;
- (c) waste of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
- (d) other wastes from chemical or allied industries.

The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

**SUBHEADING NOTE:**

1. For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

**By the substitution for the Notes to Chapter 39 of the following:**

**NOTES:**

1. Throughout this Schedule the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.  
Throughout this Schedule any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI
2. This Chapter does not cover the following:
  - (a) Waxes of heading 27.12 or 34.04;
  - (b) separate chemically defined organic compounds (Chapter 29);
  - (c) heparin or its salts (heading 30.01);
  - (d) solutions (other than colloids) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the mass of the solvent exceeds 50 per cent of the mass of the solution (heading 32.08); stamping foils of heading 32.12;
  - (e) organic surface-active agents or preparations of heading 34.02;
  - (f) run gums or ester gums (heading 38.06);
  - (g) diagenetic or laboratory reagents on a backing of plastics (heading 38.22);
  - (h) synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
  - (i) saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
  - (k) plaits, wickerwork or other articles of Chapter 46;
  - (l) wall coverings of heading 48.14;
  - (m) goods of Section XI (textiles and textile articles);
  - (n) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
  - (o) imitation jewellery of heading 71.17;
  - (p) articles of Section XVI (machines and mechanical or electrical appliances);
  - (q) parts of aircraft or vehicles of Section XVII;
  - (r) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

- (s) articles of Chapter 91 (for example, clock or watch cases);  
 (t) articles of Chapter 92 (for example, musical instruments or parts thereof);  
 (u) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);  
 (v) articles of Chapter 95 (for example, toys, games, sports requisites); or  
 (w) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemicals synthesis, falling in the following categories:  
 (a) Liquid synthetic polyolefins of which less than 60 per cent by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);  
 (b) resins, not highly polymerised, of the coumarone-indene type (heading 39.11);  
 (c) other synthetic polymers with an average of at least 5 monomer units;  
 (d) silicones (heading 39.10); or  
 (e) resols (heading 39.09) and other prepolymers.
4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95 per cent or more by mass to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that monomer unit which predominates by mass over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.  
 If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer.  
 This provision does not apply to graft copolymers.
6. In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:  
 (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;  
 (b) blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1,5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (excluding those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:

- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 li;
- (b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) gutters and fittings therefor;
- (d) doors, windows and their frames and thresholds for doors;
- (e) balconies, balustrades, fencing, gates and similar barriers;
- (f) shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (g) large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) ornamental architectural features, for example, flutings, cupolas, dovecoats; and
- (i) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

#### SUBHEADING NOTES:

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

2. For the purposes of subheading 3920.43, the term "plasticisers" includes secondary plasticisers.

#### ADDITIONAL NOTES:

1. For the purposes of headings 39.01 to 39.14 the word "powder" means products of which 90 per cent or more, by mass, passes through a sieve having a mesh aperture of 420 micrometres.
2. For the purposes of this Chapter the expression "heat shrinkable" has a bearing on products which at a temperature of 120°C have a shrinkage coefficient of 15 per cent or more.

**By the substitution for the Notes to Chapter 40 of the following:**

**NOTES:**

1. Except where the context otherwise requires, throughout this Schedule the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover the following:
  - (a) Goods of Section XI (textiles and textile articles);
  - (b) footwear or parts thereof of Chapter 64;
  - (c) headgear or parts thereof (including bathing caps) of Chapter 65;
  - (d) mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
  - (e) articles of Chapter 90, 92, 94 or 96; or
  - (f) articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05 the expression "primary forms" applies only to the following forms:
  - (a) Liquids and pastes (including latex, whether or not prevulcanised, and other dispersions and solutions);
  - (b) blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to:
  - (a) unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(b)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
  - (b) thioplasts (TM); and
  - (c) natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
  - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
  - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
  - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);
- (b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
  - (i) emulsifiers or anti-tack agents;
  - (ii) small amount of breakdown products of emulsifiers;
  - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumblers, freez-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special purpose additives.
6. For the purposes of heading 40.04 the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm is to be classified as ~~strin rods or profile shapes of heading 40.08~~

8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked. In heading 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

**By the substitution for the Notes to Chapter 41 of the following:**

**NOTES:**

1. This Chapter does not cover the following:
  - (a) Parings or similar waste, of raw hides or skins (heading 05.11);
  - (b) birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
  - (c) hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of reindeer, of elk, or deer, of roebucks or of dogs.
2. (A) Headings 41.04 and 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).  
(B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout this Schedule the expression "composition leather" means only substances of the kind referred to in heading 41.15.

**By the substitution of the Title for Chapter 42 of the following:**

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

**By the substitution for the Notes to Chapter 42 of the following:**

**NOTES:**

1. This Chapter does not cover the following:
  - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
  - (b) articles of apparel or clothing accessories (except gloves, mittens and mits), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
  - (c) made up articles of netting (heading 56.08);
  - (d) articles of Chapter 64;
  - (e) headgear or parts thereof of Chapter 65;
  - (f) whips, riding-crops or other articles of heading 66.02;

- (g) cuff-links, bracelets or other imitation jewellery (heading 71.17);
  - (h) fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
  - (ij) strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
  - (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - (l) articles of Chapter 95 (for example, toys, games, sports requisites); or
  - (m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
2. In addition to the provisions of Note 1 above, heading 42.02 does not cover:
- (a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
  - (b) articles of plating materials (heading 46.02).
- (B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
3. For the purposes of heading 42.03, the expression "articles of apparel and clothing accessories" applies, *INTER ALIA*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

**By the substitution for the Notes to Chapter 43 of the following:**

**NOTES:**

1. Throughout this Schedule references to "furskins" (excluding raw furskins of heading 43.01), apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover the following:
  - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
  - (b) raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
  - (c) gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 42.03);
  - (d) articles of Chapter 64;
  - (e) headgear or parts thereof of Chapter 65; or
  - (f) articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
5. Throughout this Schedule the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

**By the substitution for the Notes to Chapter 44 of the following:**

**NOTES:**

1. This Chapter does not cover the following:
  - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
  - (b) bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
  - (c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
  - (d) activated charcoal (heading 38.02);
  - (e) articles of heading 42.02;
  - (f) goods of Chapter 46;
  - (g) footwear or parts thereof of Chapter 64;
  - (h) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
  - (i) goods of heading 68.08;
  - (j) goods of heading 68.08;
  - (k) imitation jewellery of heading 71.17;
  - (l) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
  - (m) goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
  - (n) parts of firearms (heading 93.05);
  - (o) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - (p) articles of Chapter 95 (for example, toys, games, sports requisites);
  - (q) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
  - (r) articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes (excluding square or rectangular) or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

**SUBHEADING NOTE:**

- 1 For the purposes of subheadings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "tropical wood" means one of the following types of wood: Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutung, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Macaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Mosabi, Niangon, Nyatoh, Obeche, Okoumé, Omzabili, Orey, Ovingkol, Ozigo, Padauk, Paldao, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Yrola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

**By the substitution for the Notes to Chapter 46 of the following:**

**NOTES:**

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

**By the substitution for the Note to Chapter 47 of the following:**

**NOTE:**

1. For the purposes of heading 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by mass an insoluble fraction of 92 per cent or more for soda or sulphate wood pulp or of 88 per cent or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 per cent sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0,15 per cent by mass.

**By the substitution for the Notes to Chapter 48 of the following:**

**NOTES:**

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of the thickness or mass per m<sup>2</sup>).
2. This Chapter does not cover the following:
  - (a) Articles of Chapter 30;
  - (b) stamping foils of heading 32.12;
  - (c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
  - (d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
  - (e) sensitised paper or paperboard of headings 37.01 to 37.04;
  - (f) paper impregnated with diagnostic or laboratory reagents (heading 38.22);
  - (g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials (excluding wall coverings of heading 48.14) (Chapter 39);
  - (h) articles of heading 42.02 (for example, travel goods);



- (j) articles of Chapter 46 (manufacturers of plaiting material);
- (k) paper yarn or textile articles of paper yarn (Section XI);
- (l) articles of Chapter 64 or Chapter 65;
- (m) abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
- (n) metal foil backed with paper or paperboard (Section XV);
- (o) articles of heading 92.09; or
- (p) articles of Chapter 95 (for example, toys, games, sport requisites) or Chapter 96 (for example, buttons).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65 per cent by mass of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (l MPa) on each side exceeding 2,5 micrometers (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>.
5. For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:
- For paper or paperboard of a mass of not more than 150 g/m<sup>2</sup>:
- (a) containing 10 per cent or more of fibres obtained by a mechanical or chemi-mechanical process, and
1. of a mass of not more than 80 g/m<sup>2</sup>, or
2. coloured throughout the mass; or
- (b) containing more than 8 per cent ash, and
1. of a mass of not more than 80 g/m<sup>2</sup>, or
2. coloured throughout the mass; or
- (c) containing more than 3 per cent ash and having a brightness of 60 per cent or more; or
- (d) containing more than 3 per cent but not more than 8 per cent ash, having a brightness less than 60 per cent, and a burst index equal to or less than 2,5 kPa·m<sup>2</sup>/g; or
- (e) containing 3 per cent ash or less, having a brightness of 60 per cent or more and a burst index equal to or less than 2,5 kPa·m<sup>2</sup>/g.
- For paper or paperboard of a mass of more than 150 g/m<sup>2</sup>:
- (a) coloured throughout the mass; or
- (b) having a brightness of 60 per cent or more, and
1. a calliper of 225 micrometers (microns) or less, or
2. a calliper of more than 225 micrometers (microns) but not more than 508 micrometers (microns) and an ash content of more than 3 per cent; or
- (c) having a brightness of less than 60 per cent, a calliper of 254 micrometers (microns) or less and an ash content of more than 8 per cent.
- Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.
6. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80 per cent by mass of the total fibre content consists of fibres obtained by the chemical sulphate or soda process.
7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in this Schedule.

8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:  
 (a) in strips or rolls of a width exceeding 36 cm; or  
 (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
9. For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to:  
 (a) paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:  
     (i) grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;  
     (ii) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;  
     (iii) coated or covered on the face side with plastics, the layer plastics being grained, embossed, coloured, design-printed or otherwise decorated; or  
     (iv) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;  
 (b) borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;  
 (c) wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.  
 Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.15.
10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 48.23 applies, *INTER ALIA*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

SUBHEADING NOTES:

1. For the purposes of subheadings 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80 per cent by mass of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, of a mass exceeding 115 g/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other mass.

| Mass (g/m <sup>2</sup> ) | Minimum Mullen bursting strength (kPa) |
|--------------------------|--|
| 115                      | 393                                    |
| 125                      | 417                                    |
| 200                      | 637                                    |
| 300                      | 824                                    |
| 400                      | 961                                    |

2. For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80 per cent by mass of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, of a mass of not less than 60 g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications:  
 (a) Having a Mullen burst index of not less than 3,7 kPa·m<sup>2</sup>/g and a stretch factor of more than 4,5 per cent in the cross direction and of more than 2 per cent in the machine direction.  
 (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other mass:

| Mass<br>(g/m <sup>2</sup> ) | Minimum tear (mN) |  |                 |  |
|-----------------------------|-------------------|--|-----------------|--|
|                             | Machine direction |  | Cross direction |  |
|                             | Machine direction | Machine direction plus cross direction | Cross direction | Machine direction plus cross direction |
| 60                          | 700               | 1,510                                  | 1,9             | 6                                      |
| 70                          | 830               | 1,790                                  | 2,3             | 7,2                                    |
| 80                          | 965               | 2,070                                  | 2,8             | 8,3                                    |
| 100                         | 1,230             | 2,635                                  | 3,7             | 10,6                                   |
| 115                         | 1,425             | 3,060                                  | 4,4             | 12,3                                   |

3. For the purposes of subheading 4805.10, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65 per cent by mass of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m<sup>2</sup> at 50 per cent relative humidity, at 23°C.
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, of a mass of 130 g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1,4 newtons/g/m<sup>2</sup> at 50 per cent relative humidity, at 23°C.
5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m<sup>2</sup>/g.
6. For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 per cent by mass of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 per cent and having a Mullen burst index of not less than 1,47 kPa·m<sup>2</sup>/g.
7. For the purposes of subheading 4810.22, "light-mass coated paper" means paper, coated on both sides, of a total mass not exceeding 70 g/m<sup>2</sup> with a coating mass not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50 per cent by mass of the total fibre content consists of wood fibres obtained by a mechanical process.

By the substitution for the Notes to Chapter 49 of the following:

NOTES:

1. This Chapter does not cover the following:
  - (a) Photographic negatives or positives on transparent bases (Chapter 37);
  - (b) maps, plans or globes, in relief, whether or not printed (heading 90.23);
  - (c) playing cards or other goods of Chapter 95; or
  - (d) original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
- Z For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

Heading 49.01 also covers the following:

- (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
- (b) a pictorial supplement accompanying, and subsidiary to, a bound volume; and
- (c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

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

Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year book published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

**The substitution for the Note to Chapter 51 of the following:**

**NOTE:**

1. Throughout this Schedule:

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

**The substitution for the Note to Chapter 52 of the following:**

**LEADING NOTE:**

or the purposes of subheadings 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, w-faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

**The substitution for the Notes to Chapter 54 of the following:**

**NOTE:**

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

- (a) by polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
  - (b) by chemical transformation of natural organic polymers (for example cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.
- The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).  
The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

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

**By the substitution for the Note to Chapter 55 of the following:**

**NOTE:**

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

**By the substitution of the Title for Chapter 56 of the following:**

**WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF**

**By the substitution for the Notes to Chapter 56 of the following:**

**NOTES:**

1. This Chapter does not cover the following:
  - (a) Wadding, felt or non-wovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
  - (b) textile products of heading 58.11;
  - (c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
  - (d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14); or
  - (e) metal foil on a backing of felt or nonwovens (Section XV).
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular). Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance. Headings 56.02 and 56.03 do not, however, cover the following:
  - (a) felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 per cent or less by mass of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
  - (b) nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
  - (c) plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

**By the substitution for the Notes to Chapter 58 of the following:**

**NOTES:**

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:
  - (a) woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
  - (b) tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - (c) bias binding with folded edges, of a width when unfolded not exceeding 30 cm.
 Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
6. In heading 58.10, the expression "embroidery" means, INTER ALIA, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

**By the substitution for the Notes to Chapter 59 of the following:**

**NOTES:**

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of heading 60.02 to 60.06.
2. Heading 59.03 applies to:
  - (a) textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the mass per square metre and whatever the nature of the plastic material (compact or cellular), excluding:
    - (1) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
    - (2) products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
    - (3) products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
    - (4) fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
    - (5) plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
    - (6) textile products of heading 58.11;
  - (b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

■ For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:

- (a) textile fabrics impregnated, coated, covered or laminated with rubber,
- (i) of a mass of not more than 1 500 g/m<sup>2</sup>; or
- (ii) of a mass of more than 1 500 g/m<sup>2</sup> and containing more than 50 per cent by mass of textile material;
- (b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
- (c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their mass per square metre.

This heading does not, however, apply to plates, sheets or strips of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

5. Heading 59.07 does not apply to the following:

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) fabrics painted with designs (excluding painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) wood veneered on a backing of textile fabrics (heading 44.08);
- (f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) metal foil on a backing of textile fabrics (Section XV).

6. Heading 59.10 does not apply to the following:

- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (excluding those having the character of the products of heading 59.08 to 59.10), the following only:
  - (i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
  - (ii) bolting cloth;
  - (iii) straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
  - (iv) flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
  - (v) textile fabrics reinforced with metal, of a kind used for technical purposes;
  - (vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (excluding those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

**By the substitution for the Notes to Chapter 60 of the following:**

**NOTES:**

1. This Chapter does not cover the following:
  - (a) Crochet lace of heading 58.04;
  - (b) labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
  - (c) knitted or crocheted fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout this Schedule any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

**By the substitution for the Notes to Chapter 61 of the following:**

**NOTES:**

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover the following:
  - (a) Goods of heading 62.12;
  - (b) worn clothing or other worn articles of heading 63.09; or
  - (c) orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04:
  - (a) the term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (excluding swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

    - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
    - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
    - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
  - (b) The term "ensemble" means a set of garments (excluding suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
    - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment; and



one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (excluding swimwear), a skirt or a divided skirt.

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

4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
6. For the purposes of heading 61.11:
  - (a) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins; articles which are, PRIMA FACIE, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
  - (b) for the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
    - (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
    - (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
      - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a side fastener (zipper), possibly with a waistcoat in addition, and
      - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
7. The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall. All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
8. Garments which are, PRIMA FACIE, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes. Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
10. Articles of this Chapter may be made of metal thread.

**By the substitution for the Notes to Chapter 62 of the following:**

**NOTES:**

- A** This Chapter applies only to made up articles of any textile fabric except wadding, excluding knitted or crocheted articles (excluding those of heading 62.12).
- Z** This Chapter does not cover the following:
- (a) Worn clothing or other worn articles of heading 63.09; or
  - (b) orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 62.03 and 62.04:
- (a) the term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising: one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (excluding swimwear), a skirt or a divided skirt, having neither braces nor bibs. All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.
- If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.
- The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:
- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
  - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
  - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term "ensemble" means a set of garments (excluding suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
  - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (excluding swimwear), a skirt or a divided skirt.
- All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.
4. For the purposes of heading 62.09:
- (a) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
- (b) articles which are, PRIMA FACIE, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
5. Garments which are, PRIMA FACIE, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
6. For the purposes of heading 62.11 "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
  - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
- The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
- All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes. Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
9. Articles of this Chapter may be made of metal thread

By the substitution of the Title to Chapter 63 of the following:

**OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS**

By the substitution for the Notes to Chapter 63 of the following:

**NOTES:**

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover the following:
  - (a) Goods of Chapters 56 to 62; or
  - (b) worn clothing or other worn articles of heading 63.09.
3. Heading 63.09 applies only to the following goods:
  - (a) Articles of textile materials:
    - (i) clothing and clothing accessories, and parts thereof;
    - (ii) blankets and travelling rugs;
    - (iii) bed linen, table linen, toilet linen and kitchen linen;
    - (iv) furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
  - (b) footwear and headgear of any material other than asbestos.

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

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

By the substitution for the Notes to Chapter 64 of the following:

**NOTES:**

1. This Chapter does not cover the following:
  - (a) Disposable foot or shoe coverings of flimsy material (for example, paper sheeting of plastics) without applied soles. These products are classified according to their constituent material;
  - (b) footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
  - (c) worn footwear of heading 63.09;
  - (d) articles of asbestos (heading 68.12);
  - (e) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
  - (f) toy footwear and skating boots with ice or roller skates attached; shin-guards and similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the terms "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompoms or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
3. For the purposes of this Chapter:
  - (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for purpose of this provision, no account should be taken of any resulting change of colour; and

(b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.

4. Subject to Note 3 to this Chapter:

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

SUBHEADING NOTE:

1. For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:
  - (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, springs, stops, clips, bars or the like;
  - (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

ADDITIONAL NOTES:

1. For the purposes of this Chapter, footwear sizes are to be taken to refer to foot length in millimetres (mondopoint length).
2. For the purposes of this Chapter, the expression "bedroom slippers" applies only to articles commonly known as bedroom slippers, with outer soles of a thickness of less than 1,5 mm.
3. For the purposes of this Chapter a half pair shall be deemed to be a pair.

By the substitution for the Notes to Chapter 65 of the following:

NOTES:

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

By the substitution for the Notes to Chapter 66 of the following:

NOTES:

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

**By the substitution for the Notes to Chapter 67 of the following—**

**NOTES:**

1. This Chapter does not cover the following:
  - (a) Straining cloth of human hair (heading 59.11);
  - (b) floral motifs of lace, of embroidery or other textile fabric (Section XI);
  - (c) footwear (Chapter 64);
  - (d) headgear and hair-nets (Chapter 65);
  - (e) toys, sports requisites or carnival articles (Chapter 95); or
  - (f) feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 67.01 does not cover the following:
  - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
  - (b) articles of apparel and clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
  - (c) artificial flowers or foliage or parts thereof or made up articles of heading 67.02.
3. Heading 67.02 does not cover the following:
  - (a) Articles of glass (Chapter 70); or
  - (b) artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar method.

**By the substitution for the Notes to Chapter 68 of the following:**

**NOTES:**

1. This Chapter does not cover the following:
  - (a) Goods of Chapter 25;
  - (b) coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bitumenised or asphalted paper and paperboard);
  - (c) coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bitumenised or asphalted fabric);
  - (d) articles of Chapter 71;
  - (e) tools or parts of tools, of Chapter 82;
  - (f) lithographic stones of heading 84.42;
  - (g) electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
  - (h) dental burrs (heading 90.18);
  - (i) articles of Chapter 91 (for example, clocks and clock cases);
  - (j) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - (k) articles of Chapter 95 (for example, toys, games and sports requisites);
  - (l) articles of heading 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or
  - (m) articles of Chapter 97 (for example, works of art).
2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.