

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 ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of 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);
 - (b) 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);
 - (c) cotton linters and other vegetable materials of Chapter 14;
 - (d) asbestos of heading 25.24 or articles of asbestos and other products of heading 68.12 or 68.13;
 - (e) articles of heading 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
 - (f) sensitised textiles of headings 37.01 to 37.04;
 - (g) monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - (h) woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with plastics, and articles thereof, of Chapter 39;
 - (i) woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with rubber, and articles thereof, of Chapter 40;
 - (j) 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;
 - (k) articles of textile materials of heading 42.01 or 42.02;
 - (l) products and articles of Chapter 48 (for example, cellulose wadding);
 - (m) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - (n) hair-nets and other headgear or parts thereof of Chapter 65;
 - (o) goods of Chapter 67;
 - (p) abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
 - (q) glass fibres or articles of glass fibres (excluding embroidery with glass thread on a visible ground of fabric) (Chapter 70);
 - (r) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - (s) articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - (t) articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
 - (v) articles of Chapter 97.
2. (A) Goods classifiable in Chapters 50 to 55 or in heading 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:
 - (a) put up on supports (for example, reels, tubes) of a mass (including support) not exceeding 1 000 g;
 - (b) dressed for use as sewing thread; and
 - (c) with a final "Z" twist.

6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

Single yarn of nylon or other polyamides, or of polyesters	60 cN/tex
Multiple (folded) or cabled yarn of nylon or other polyamides, 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:
 - (a) cut otherwise than into squares or rectangles;
 - (b) produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - (c) hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
 - (d) cut to size and having undergone a process of drawn thread work;
 - (e) assembled by sewing, gumming or otherwise (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);
 - (f) knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:
 - (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
 - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11. For the purposes of this Section, the expression "impregnated" includes "dipped".

12. For the purposes of this Section, the expression "polyamides" includes "aramids".

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

SUBHEADING NOTES:

1. In this Section and, where applicable, throughout this Schedule, the following expressions have the meanings hereby assigned to them:
 - (a) **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 garnetted stock.
Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).
- (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 (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
(iii) is obtained from slivers or rovings which have been printed, or
(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.
The above definitions also apply, MUTATIS MUTANDIS, to monofilament and to strip or the like of Chapter 54.
- (e) **UNBLEACHED WOVEN FABRIC:**
Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.
- (f) **BLEACHED WOVEN FABRIC:**
Woven fabric which:
(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
(ii) consists of bleached yarn; or
(iii) consists of unbleached and bleached yarn.
- (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 marl or mixture yarns.
(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

- (ij) **PRINTED WOVEN FABRIC:**
Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.
(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)
The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.
The definitions at (e) to (ij) 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) For the application of this rule:
- (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.

By the substitution for the Notes to Section XV of the following:

- 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 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

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 of this Section 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.

By the substitution for the Notes to Section XVI of the following:

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 styli) (heading 85.22);
 - (g) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) drill pipe (heading 73.04);

- (ij) endless belts of metal wire or strip (Section XV);
 - (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, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
 - (b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 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 m³, 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.
- 2. No paragraph
- 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);
 - (k) 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.

<p>(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.</p> <p>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:</p> <p>(a) A milkfat content, by mass of the dry matter, of 5 per cent or more;</p> <p>(b) a dry matter content, by mass, of at least 70 per cent but not exceeding 85 per cent; and</p> <p>(c) they are moulded or capable of being moulded.</p> <p>4. This Chapter does not cover the following:</p> <p>(a) 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</p> <p>(b) 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).</p> <p>SUBHEADING NOTES:</p> <p>1. 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.</p> <p>2. For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).</p> <p>ADDITIONAL NOTE:</p> <p>1. 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.</p>

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

<p>NOTES:</p> <p>1. This Chapter does not cover the following:</p> <p>(a) Edible products (excluding guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);</p> <p>(b) 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);</p> <p>(c) animal textile materials (excluding horsehair and horsehair waste) (Section XI); or</p> <p>(d) prepared knots or tufts for broom or brush making (heading 96.03).</p> <p>2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.</p> <p>3. Throughout this Schedule, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".</p> <p>4. Throughout this Schedule, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.</p>

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 (MARJORANA 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.

By the substitution for the Notes to Chapter 9 of the following:**NOTES:**

1. Mixtures of 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.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.
2. This Chapter does not cover Cubeb pepper (PIPER CUBEBA) or other products of heading 12.11.

By the substitution for the Notes to Chapter 10 of the following:**NOTES:**

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

SUBHEADING NOTE:

1. 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.

By the substitution for the Notes to Chapter 11 of the following:**NOTES:**

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

3. For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:
- in the case of maize (corn) products, at least 95 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 FABIA) 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.

By the substitution for the Note to 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);
 - (ij) essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
 - (k) natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

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 fouts 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. For the purposes of heading 19.01:
 - (a) 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:**NOTES:**

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

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. 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:

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

SUBHEADING NOTES:

1. 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.
2. Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

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

NOTES:

1. This Chapter does not cover the following:
 - (a) Separate chemically defined organic compounds, excluding pure methane and propane which are to be classified in heading 27.11;
 - (b) medicaments of heading 30.03 or 30.04; or
 - (c) mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided 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 distills at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
3. For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
 - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
 - (b) sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of primary products; and
 - (c) 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:

1. For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 per cent.
2. For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 per cent and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
3. For the purposes of subheadings 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the 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 piston 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 mm²/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 mm²/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 mm²/s
Sulphur: Maximum 2,0 per cent of the mass
Cetane Index: Minimum 35

- (h) "Residual fuel oils", being products 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: Minimum 0,900 kg/li
Flash Point (ASTM D93): Minimum 55°C
Kinematic Viscosity at 50°C: Minimum 24 mm²/s
- (ij) "Specified aliphatic hydrocarbon solvents", being 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: Initial boiling point exceeding 206°C
Final boiling point not exceeding 290°C
- (k) "White spirits", being 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: 10 per cent evaporated below or at 155°C
90 Per cent evaporated below or at 195°C
Dry point not exceeding 205°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 is defined in per cent by volume.
(c) "Marked" and "unmarked" goods are defined in section 37A(2).
(d) The use of goods classified 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 for the Notes to Chapter 28 of the following:

NOTES:

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
- separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - the products mentioned in (a) above dissolved in water;
 - the products mentioned 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 or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - the products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - the products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.38), organic products included in headings 28.43 to 28.46, and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
- Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - halide oxides of carbon (heading 28.12);
 - carbon disulphide (heading 28.13);
 - thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
 - hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.51) (excluding calcium 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:
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) organo-inorganic compounds (excluding those mentioned in Note 2 above);
 - (c) products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
 - (e) artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (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;
 - (f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - (g) the metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
 - (h) optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.
Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
6. Heading 28.44 applies only to:
- (a) technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - (b) natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Section XIV and XV), whether or not mixed together;
 - (c) compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - (d) alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0,002 μ Ci/g);
 - (e) spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - (f) radioactive residues whether or not usable.
- The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to:
- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of 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:
- (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (excluding stereoisomers), whether or not saturated (Chapter 27);
 - (c) the products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;

- (d) the products mentioned in (a), (b) or (c) above dissolved in water;
- (e) the products mentioned in (a), (b) or (c) above dissolved in other solvents provided the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (f) the products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
- (g) the products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided 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:
- (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
- (b) ethyl alcohol (heading 22.07 or 22.08);
- (c) methane or propane (heading 27.11);
- (d) the compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) urea (heading 31.02 or 31.05);
- (f) colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
- (g) enzymes (heading 35.07);
- (h) metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
- (i) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
- (k) optical elements, for example, of ethylenediamine tartrate (heading 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.
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:
- (i) 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
- (ii) salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
- (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
- (e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

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 derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

SUBHEADING NOTE:

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

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 33.01);
 - (d) preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (e) soap or other products of heading 34.01 containing added medicaments;
 - (f) preparations with a basis of plaster for use in dentistry (heading 34.07); or
 - (g) blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
2. For the purposes of heading 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. For the purposes of headings 30.03 and 30.04 and of Note 4(d) to this Chapter, the following are to be treated:
- (a) as unmixed products:
 - (1) unmixed products dissolved in water;
 - (2) all goods of Chapter 28 or 29; and
 - (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 laminaria and sterile laminaria tents;
 - (c) sterile absorbable surgical or dental haemostatics;
 - (d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - (e) blood-grouping reagents;
 - (f) dental cements and other dental fillings; bone reconstruction cements;
 - (g) first-aid boxes and kits;
 - (h) chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
 - (ij) gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; and
 - (k) waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life.

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 collodions) 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