

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1326)**

Under section 48 of the Customs and Excise Act, 1964, Part I of Schedule No. 1 to the said Act is hereby amended, with effect from 1 January 2007, 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, 28.46 or 28.52 are to be classified in those subheadings 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 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 05.11);
  - (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, 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 and the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basket ware 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;
  - (ii) woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with rubber, and articles thereof, of Chapter 40;

- (k) 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;
- (l) articles of textile materials of heading 42.01 or 42.02;
- (m) products and articles of Chapter 48 (for example, cellulose wadding);
- (n) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) hair nets and other headgear or parts thereof of Chapter 65;
- (p) goods of Chapter 67;
- (q) abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) glass fibres or articles of glass fibres (excluding embroidery with glass thread on a visible ground of fabric) (Chapter 70);
- (s) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) 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.  
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-mae 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 the 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 decitex, silk or silk waste;
    - (ii) 125 g in the case of all other yarns of less than 2 000 decitex; 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 decitex;
  - (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 decitex 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  |
| Multipli (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:
- Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
  - Chapters 50 to 55 and 60 do not apply to goods of Chapter 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. For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than 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.
14. 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:
- UNBLEACHED YARN:**  
Yarn which:
    - has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
    - 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).
  - BLEACHED YARN:**  
Yarn which:
    - 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;
    - consists of a mixture of unbleached and bleached fibres; or
    - is multiple (folded) or cabled and consists of unbleached and bleached yarns.
  - COLOURED (DYED OR PRINTED) YARN**  
Yarn which:
    - is dyed (whether or not in the mass) (excluding white or in a fugitive colour), or printed or made from dyed or printed fibres;
    - consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (mari or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
    - is obtained from slivers or rovings which have been printed, or
    - 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.

- (d) **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.
- (e) **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.
- (f) **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.
- (g) **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.)
- (h) **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 (g) to (h) apply, *MUTATIS MUTANDIS*, to knitted or crocheted fabrics.
- (j) **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 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 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
  - (c) bobbins, spools, 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);
  - (i) 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, 84.87, 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 84.87 or 85.48.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

**ADDITIONAL NOTES:**

1. The Commissioner may in his discretion and in the circumstances which he deems exceptional, in respect of an unassembled or disassembled machine, allow the provisions of General Note A.2.(a) to be applied also to an unassembled or dis-assembled machine of this Section which is imported in more than one consignment if the mass of such machine exceeds 500 t or is of a measurement for shipping purposes exceeding 500 m<sup>3</sup>, provided the application to enter the unassembled or disassembled machine in terms of this Note reaches the Commissioner prior to the importation of the first consignment.
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 95.03 or 95.08, or toboggans, 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 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 grains 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 NOTES:

1. The terms "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 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 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).



**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 term "groats" means cereal groats of Chapter 11;
  - (b) the terms "flour and "meal" mean:
    - (1) cereal flour and meal of Chapter 11, and
    - (2) flour, meal and powder of vegetable origin of any Chapter (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% by weight of cocoa calculated on a totally defatted basis or completely 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);
  - (c) bakers' wares and other products of heading 19.05; or
  - (d) 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 22 of the following:**

**NOTES:**

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 28.53);
  - (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 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 expression "unfortified wine" and "unfortified fermented apple, pear and orange beverages" shall be taken to mean wine and fermented beverages with an alcoholic strength not exceeding 16 per cent of alcohol by volume and the expressions "fortified wine" and "fortified fermented apple, pear, and orange beverages" shall be taken to mean wine and fermented apple, pear and orange beverages with an alcoholic strength exceeding 16 per cent of alcohol by volume.

**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) Slag, 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) slag, 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. Slag, 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 distils 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 and 2707.40 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50 per cent by mass of benzene, toluene, xylenes or naphthalene, 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) Deleted.
- (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 D3120/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/l  
 Flash Point (ASTM D93): Minimum 55°C  
 Kinematic Viscosity at 40°C: Between 2,2 and 5,3 mm<sup>2</sup>/s  
 Sulphur: Maximum 0,55 per cent of the mass  
 Cetane Number: Minimum 45  
 (ii) Generally used as marine fuel and known as marine gas oil  
 Distillation: 90 Per cent evaporated below or at 367°C  
 Density at 20°C: Between 0,816 and 0,876 kg/l  
 Flash Point (ASTM D93): Minimum 60°C  
 Kinematic Viscosity at 40°C: Between 2,2 and 6,0 mm<sup>2</sup>/s  
 Sulphur: Maximum 1,0 per cent of the mass  
 Cetane Index: Minimum 40  
 (iii) Generally used as marine fuel and known as marine diesel oil  
 Density at 20°C: Between 0,836 and 0,896 kg/l  
 Flash Point (ASTM D 93): Minimum 62°C  
 Kinematic Viscosity at 40°C: Between 2,2 and 10,0 mm<sup>2</sup>/s  
 Sulphur: Maximum 2,0 per cent of the mass  
 Cetane Index: Minimum 35
- (h) "Residual fuel 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/l  
 Flash Point (ASTM D93): Minimum 55°C  
 Kinematic Viscosity at 50°C: Minimum 24 mm<sup>2</sup>/s
- (i) "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:
  - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
  - (b) the products mentioned in (a) above dissolved in water;
  - (c) 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;
  - (d) the products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (e) 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 sulphoxylates, 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 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
  - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
  - (b) halide oxides of carbon (heading 28.12);
  - (c) carbon disulphide (heading 28.13);
  - (d) thiocarbonates, selenocarbonates, tellurocarbonates, tellurocyanates, tellurocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
  - (e) hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) (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:
- Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
  - natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Section XIV and XV), whether or not mixed together;
  - compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
  - alloys, dispersions (including cermet), ceramic products and mixtures containing these elements or isotopes or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g ( $\mu\text{Ci/g}$ );
  - spent (irradiated) fuel elements (cartridges) of nuclear reactors;
  - radioactive residues whether or not usable.
- The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to:
- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
  - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading 28.48 includes copper phosphide (phosphor copper) containing more than 15 per cent by mass of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

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

**NOTES:**

- Except where the context otherwise requires, the headings of this Chapter apply only to the following:
  - Separate chemically defined organic compounds, whether or not containing impurities;
  - mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (excluding stereoisomers), whether or not saturated (Chapter 27);
  - the products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
  - the products mentioned in (a), (b) or (c) above dissolved in water;
  - 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;
  - 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;
  - the products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odouriferous substance added to facilitate their identification or for safety reasons, provided the additions do not render the product particularly suitable for specific use rather than for general use;
  - 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.
- This Chapter does not cover the following:
  - Goods of heading 15.04 or crude glycerol of heading 15.20;
  - ethyl alcohol (heading 22.07 or 22.08);
  - methane or propane (heading 27.11);
  - the compounds of carbon mentioned in Note 2 to Chapter 28;



- (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 cm<sup>3</sup> (heading 36.06);
- (ij) 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 compound;  
(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; and  
(iii) co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.  
(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 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 NOTES:

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.
2. Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

## 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 (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
  - (b) sterile laminaria and sterile laminaria tents;
  - (c) sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
  - (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;

- (j) 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;
- (k) waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

**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 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) 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 slats (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) Fertilizers 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 34 of the following:**

**NOTES:**

1. This Chapter does not cover the following:
  - (a) edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
  - (b) separate chemically defined compounds; or
  - (c) shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
2. For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".
3. For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0,5 per cent at 20°C and left to stand for one hour at the same temperature:
  - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
  - (b) reduce the surface tension of water to  $4,5 \times 10^{-2}$  N/m (45 dyne/cm) or less.
4. In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
5. In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:
  - (a) chemically produced organic products of a waxy character, whether or not water-soluble;
  - (b) products obtained by mixing different waxes;
  - (c) products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.
 The heading does not apply to:
  - (a) products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
  - (b) unmixed animal waxes and unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
  - (c) mineral waxes and similar products of heading 27.12, whether or not intermixed or merely coloured; or
  - (d) waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

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

1. This Chapter does not cover the following:
  - (a) Separate chemically defined elements or compounds with the exception of the following:
    - (1) artificial graphite (heading 38.01);
    - (2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
    - (3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
    - (4) certified reference materials specified in Note 2 below;
    - (5) products specified in Note 3(a) or 3(c) below;
  - (b) mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
  - (c) slag, ash and residues (including sludge but excluding sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3(a) or 3(b) to Chapter 26 (heading 26.20);
  - (d) medicaments (heading 30.03 or 30.04); or
  - (e) spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. (A) For the purposes of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.  
 (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in this Schedule.
3. Heading 38.24 includes the following goods which are not to be classified in any other heading of this Schedule:
  - (a) Cultured crystals (other than optical elements) weighing not less than 2,5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
  - (b) fusel oil; Dippel's oil;
  - (c) ink removers put up in packings for retail sale;
  - (d) stencil correctors and other correcting fluids put up in packings for retail sale; and
  - (e) ceramic firing testers, fusible (for example, Seger cones).
4. Throughout this Schedule, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover the following:
  - (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings in this Schedule;
  - (b) industrial waste;
  - (c) waste pharmaceuticals, as defined in Note 4(k) to Chapter 30; or
  - (d) clinical waste, as defined in Note 6(a) below.
5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertilizer is excluded (Chapter 31).
6. For the purposes of heading 38.25, the expression "other wastes" applies to:
  - (a) clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
  - (b) waste organic solvents;

- (c) waste of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and  
 (d) other wastes from chemical or allied industries.  
 The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

**SUBHEADING NOTES:**

- Subheading 3808.50 covers only goods of heading 38.08, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-trichlorophenoxyacetic acid, its salts or its esters.
- For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

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

**NOTES:**

- Throughout this Schedule the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.  
 Throughout this Schedule any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
- This Chapter does not cover the following:
  - Lubricating preparations of heading 27.10 or 34.03;
  - waxes of heading 27.12 or 34.04;
  - separate chemically defined organic compounds (Chapter 29);
  - heparin or its salts (heading 30.01);
  - solutions (other than colloids) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the mass of the solvent exceeding 50 per cent of the mass of the solution (heading 32.08); stamping foils of heading 32.12;
  - organic surface-active agents or preparations of heading 34.02;
  - run gums or ester gums (heading 38.06);
  - prepared additives for mineral oils (including gasoline) or for other liquids used for the same purpose as mineral oils (heading 38.11);
  - prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
  - diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
  - synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
  - saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
  - plaits, wickerwork or other articles of Chapter 46;
  - wall coverings of heading 48.14;
  - goods of Section XI (textiles and textile articles);
  - articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
  - imitation jewellery of heading 71.17;
  - articles of Section XVI (machines and mechanical or electrical appliances);
  - parts of aircraft or vehicles of Section XVII;

- (u) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
  - (v) articles of Chapter 91 (for example, clock or watch cases);
  - (w) articles of Chapter 92 (for example, musical instruments or parts thereof);
  - (x) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
  - (y) articles of Chapter 95 (for example, toys, games, sports requisites); or
  - (z) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60 per cent by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
  - (b) resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
  - (c) other synthetic polymers with an average of at least 5 monomer units;
  - (d) silicones (heading 39.10); or
  - (e) resols (heading 39.09) and other prepolymers.
4. The expression "copolymers" cover all polymers in which no single monomer unit contributes 95 per cent or more by mass to the total polymer content.
- For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that monomer unit which predominates by mass over every other single comonomer unit. For the purposes of this Note, constituent comonomers units of polymers falling in the same heading shall be taken together.
- If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:
- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions.
  - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1,5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (excluding those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when cut they become articles ready for use).

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

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

#### SUBHEADINGS NOTES:

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
    - (a) Where there is a subheading named "Other" in the same series:
      - (1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 per cent or more by mass of the total polymer content.
      - (2) The copolymers named in subheadings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 per cent or more by mass of the total polymer content.
      - (3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
      - (4) Polymers not meeting (1), (2) and (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by mass over every single comonomer unit. For this purpose, constituent monomer units of polymers failing in the same subheading shall be taken together. Only constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
    - (b) Where there is no subheading named "Other" in the same series:
      - (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by mass over every other single comonomer unit. For this purpose, constituent monomer units of polymers failing in the series under consideration are to be compared.
      - (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.
- Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.
2. For the purposes of subheading 3920.43, the term "plasticisers" includes secondary plasticisers.

#### ADDITIONAL NOTES:

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



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

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

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

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

NOTES:

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

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

NOTES:

1. This Chapter does not cover the following:
  - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
  - (b) bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
  - (c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
  - (d) activated charcoal (heading 38.02);
  - (e) articles of heading 42.02;
  - (f) goods of heading 42.02;
  - (g) goods of Chapter 46;
  - (h) footwear or parts thereof of Chapter 64;
  - (i) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
  - (j) goods of heading 68.08);
  - (k) imitation jewellery of heading 71.17;
  - (l) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
  - (m) goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);

- (n) parts of firearms (heading 93.05);
- (o) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (p) articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
- (r) articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fiberboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes (excluding square or rectangular) or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

**SUBHEADING NOTE:**

1. For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, the expression "tropical wood" means one of the following types of wood: Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Macaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Mersawa, Moabi, Niangon, Nyatoh, Obèche, Okoumé, Onzabili, Ore, Ovingkol, Ozigo, Padauk, Paldao, Palissandre de Gautemala, Palissandre de Rio, Palissandre de Rose, Paw Amarélo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

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

**NOTES:**

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

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

**NOTES:**

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of the thickness or mass per m<sup>2</sup>).
2. This Chapter does not cover the following:
  - (a) Articles of Chapter 30;
  - (b) stamping foils of heading 32.12;
  - (c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
  - (d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 32.01), or with polishes, creams or similar preparations (heading 34.05);
  - (e) sensitised paper or paperboard of headings 37.01 to 37.04;
  - (f) paper impregnated with diagnostic or laboratory reagents (heading 38.22);
  - (g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials (excluding wall coverings of heading 48.14) (Chapter 39);
  - (h) articles of heading 42.02 (for example, travel goods);
  - (i) articles of Chapter 46 (manufacturers of plaiting material);
  - (k) paper yarn or textile articles of paper yarn (Section XI);
  - (l) articles of Chapter 64 or Chapter 65;
  - (m) abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
  - (n) metal foil backed with paper or paperboard (generally Section XIV or Section XV);
  - (o) articles of heading 92.09; or
  - (p) articles of Chapter 95 (for example, toys, games, sport requisites) or Chapter 96 (for example, buttons).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 per cent by mass of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, un sized or very lightly sized, having a surface roughness Parker Print Surf (1 Mpa) on each side exceeding 2,5 micrometers (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>.
5. For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:
 

For paper or paperboard of a mass of not more than 150 g/m<sup>2</sup>

  - (a) containing 10 per cent or more of fibres obtained by a mechanical or chemi-mechanical process, and
    1. of a mass of not more than 80 g/m<sup>2</sup>, or
    2. coloured throughout the mass; or
  - (b) containing more than 8 per cent ash, and
    1. of a mass of not more than 80 g/m<sup>2</sup>, or
    2. coloured throughout the mass; or
  - (c) containing more than 3 per cent ash and having a brightness of 60 per cent or more; or
  - (d) containing more than 3 per cent but not more than 8 per cent ash, having a brightness less than 60 per cent, and a burst index equal to or less than 2,5 kPa m<sup>2</sup>/g; or
  - (e) containing 3 per cent ash or less, having a brightness of 60 per cent or more and a burst index equal to or less than 2,5 kPa m<sup>2</sup>/g.

For paper or paperboard of a mass of more than 150 g/m<sup>2</sup>:

- (a) coloured throughout the mass; or
  - (b) having a brightness of 60 per cent or more, and
    - 1. a caliper of 225 micrometers (microns) or less, or
    - 2. a caliper of more than 225 micrometers (microns) but not more than 508 micrometers (microns) and an ash content of more than 3 per cent; or
  - (c) having a brightness of less than 60 per cent, a caliper of 254 micrometers (microns) or less and an ash content of more than 8 per cent.
 

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.
6. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80 per cent by mass of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in this Schedule.
8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
  - (a) in strips or rolls of a width exceeding 36 cm; or
  - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
9. For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to:
  - (a) paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
    - (i) grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
    - (ii) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
    - (iii) coated or covered on the face side with plastics, the layer plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
    - (iv) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
  - (b) borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
  - (c) wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.
 

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.
10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 48.23 applies, **INTER ALIA**, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

#### SUBHEADING NOTES:

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

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

2. For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80 per cent by mass of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, of a mass of not less than 60 g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications:

- Having a Mullen burst index of not less than 3,7 kPa m<sup>2</sup>/g and a stretch factor of more than 4,5 per cent in the cross direction and of more than 2 per cent in the machine direction.
- Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other mass:

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

3. For the purposes of subheading 4805.10, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65 per cent by mass of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1,8 newtons/g/m<sup>2</sup> at 50 per cent relative humidity, at 23°C.

4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, of a mass of 130 g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1,4 newtons/g/m<sup>2</sup> at 50 per cent relative humidity, at 23°C.

5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer or dyed or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa m<sup>2</sup>/g.

6. For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 per cent by mass of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 per cent and having a Mullen burst index of not less than 1,47 kPa m<sup>2</sup>/g.

For the purposes of subheading 4810.22, "light-mass coated paper" means paper, coated on both sides, of a total mass not exceeding 70 g/m<sup>2</sup> with a coating mass not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50 per cent by mass of the total fibre content consists of wood fibres obtained by a mechanical process.

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

## NOTE:

1. Throughout this Schedule:
  - (a) "wool" means the natural fibre grown by sheep or lambs;
  - (b) "fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
  - (c) "coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02), and horsehair (heading 05.11).

**By the substitution for the Heading to Chapter 54 of the following:****MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS****By the substitution for the Notes to Chapter 54 of the following:**

## NOTES:

1. Throughout this Schedule, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
  - (a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate); or
  - (b) by dissolution of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginate acid), to produce polymers such as cellulose acetate or alginates.
 The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).  
 Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.  
 The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".
2. Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

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

## NOTES:

1. This Chapter does not cover the following:
  - (a) Wadding, felt or non-wovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
  - (b) textile products of heading 58.11;
  - (c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
  - (d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14); or
  - (e) metal foil on a backing of felt or nonwovens (generally Section XIV or XV).
2. The term "felt" includes needle loom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular). Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance. Headings 56.02 and 56.03 do not, however, cover the following:
  - (a) felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 per cent or less by mass of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
  - (b) nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
  - (c) plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

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

NOTES:

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of heading 60.02 to 60.06.
2. Heading 59.03 applies to:
  - (a) textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the mass per square metre and whatever the nature of the plastic material (compact or cellular), excluding:
    - (1) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
    - (2) products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
    - (3) products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
    - (4) fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
    - (5) plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
    - (6) textile products of heading 58.11;
  - (b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
3. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting). This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:
  - (a) textile fabrics impregnated, coated, covered or laminated with rubber,
    - (i) of a mass of not more than 1 500 g/m<sup>2</sup>; or
    - (ii) of a mass of more than 1 500 g/m<sup>2</sup> and containing more than 50 per cent by mass of textile material;
  - (b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
  - (c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their mass per square meter.
 This heading does not, however, apply to plates, sheets or strips of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.



5. Heading 59.07 does not apply to the following:
- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
  - (b) fabrics painted with designs (excluding painted canvas being theatrical scenery, studio back-cloths or the like);
  - (c) fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
  - (d) fabrics finished with normal dressings having a basis of amylaceous or similar substances;
  - (e) wood veneered on a backing of textile fabrics (heading 44.08);
  - (f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
  - (g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
  - (h) metal foil on a backing of textile fabrics (generally Section XIV or XV).
6. Heading 59.10 does not apply to the following:
- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
  - (b) transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (excluding those having the character of the products of heading 59.08 to 59.10), the following only:
    - (i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
    - (ii) bolting cloth;
    - (iii) straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
    - (iv) flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
    - (v) textile fabrics reinforced with metal, of a kind used for technical purposes;
    - (vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
  - (b) textile articles (excluding those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

**By the substitution for the Note to Chapter 70 of the following:**

**NOTES:**

1. This Chapter does not cover the following:
  - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
  - (b) articles of Chapter 71 (for example, imitation jewellery);
  - (c) optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
  - (d) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
  - (e) lamps and lighting fittings, illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, or parts thereof of heading 94.05;
  - (f) toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
  - (g) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 70.03, 70.04 and 70.05:
  - (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
  - (b) cutting to shape does not affect the classification of glass in sheets;

- (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
  4. For the purposes of heading 70.19, the expression "glass wool" means:
    - (a) mineral wools with a silica (SiO<sub>2</sub>) content not less than 60 per cent by mass;
    - (b) mineral wools with a silica (SiO<sub>2</sub>) content less than 60 per cent but with an alkaline oxide (K<sub>2</sub>O or Na<sub>2</sub>O) content exceeding 5 per cent by mass or a boric oxide (B<sub>2</sub>O<sub>3</sub>) content exceeding 2 per cent by mass.
  5. Mineral wools which do not comply with the above specifications fall in heading 68.06.
  6. Throughout this Schedule, the expression "glass" includes fused quartz and other fused silica.
- SUBHEADING NOTE:**
1. For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by mass of 24 per cent.
- ADDITIONAL NOTE:**
1. For the purposes of this Chapter, the expression "optical glass" means special glasses used in the manufacture of optical instruments for photography, astronomy, observation (for example, microscopy, navigation), armaments (for example, sighting telescopes), laboratories or for the manufacture of corrective spectacle lenses. These glasses are highly transparent. They may have special light absorptive properties and therefore be coloured or black. They are clear, homogeneous, without air bubbles, and have refractive indices and dispersive powers unusual in other glasses.

**By the substitution for the Notes to Chapter 71 of the following:**

**NOTES:**

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:
  - (a) of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
  - (b) of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles;  
 (B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (excluding as minor constituents).
3. This Chapter does not cover the following:
  - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
  - (b) sterile surgical suture materials, dental fillings or other goods of Chapter 30;
  - (c) goods of Chapter 32 (for example, lustrés);
  - (d) supported catalysts (heading 38.15);
  - (e) articles of heading 42.02 or 42.03 referred to in Note 2(B) to Chapter 42;
  - (f) articles of heading 43.03 or 43.04;
  - (g) goods of Section XI (textiles and textile articles);

- (h) footwear, headgear or other articles of Chapter 64 or 65;
- (ij) umbrellas, walking-sticks or other articles of Chapter 66;
- (k) abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural of synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styl (heading 85.22);
- (l) articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
- (m) arms or parts thereof (Chapter 93);
- (n) articles covered by Note 2 to Chapter 95;
- (o) articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
- (p) original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06) (excluding natural or cultured pearls or precious or semi-precious stones).
4. (A) The expression "precious metal" means silver, gold and platinum.  
 (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.  
 (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.
5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 per cent by mass, of the alloy. Alloys of precious metal are to be classified according to the following rules:  
 (a) An alloy containing 2 per cent or more, by mass, of platinum is to be treated as an alloy of platinum;  
 (b) an alloy containing 2 per cent or more, by mass, of gold but no platinum, or less than 2 per cent, by mass, of platinum, is to be treated as an alloy of gold;  
 (c) other alloys containing 2 per cent or more, by mass, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in this Schedule to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. Throughout this Schedule the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
8. Subject to Note 1(a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of this Schedule.
9. For the purposes of heading 71.13, the expression "articles of jewellery" means:  
 (a) any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and  
 (b) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).  
 These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.
10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but excluding buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

**SUBHEADING NOTES:**

1. For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90 per cent or more by mass passes through a sieve having a mesh aperture of 0,5 mm.
2. Notwithstanding the provisions of Chapter Note 4(B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by mass over each other of these metals.

**By the substitution for the Notes to Chapter 74 of the following:****NOTE:**

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **REFINED COPPER:**

Metal containing at least 99,85 per cent by mass of copper; or

metal containing at least 97,5 per cent by mass of copper, provided that the content by mass of any other element does not exceed the limit specified in the following table:

Element	Limiting Content percentage by mass
Ag - Silver	0,25
As - Arsenic	0,5
Cd - Cadmium	1,3
Cr - Chromium	1,4
Mg - Magnesium	0,8
Pb - Lead	1,5
S - Sulphur	0,7
Sn - Tin	0,8
Te - Tellurium	0,8
Zn - Zinc	1
Zr - Zirconium	0,3
Other elements*, each	0,3

\* Other elements are for example: Al, Be, Co, Fe, Mn, Ni, Si.

(b) **COPPER ALLOYS:**

Metallurgical substances (excluding unrefined copper) in which copper predominates by mass over each of the other elements, provided:

- (i) the content by mass of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by mass of such other elements exceeds 2,5 per cent.

**(c) MASTER ALLOYS:**

Alloys containing with other elements more than 10 per cent by mass of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 per cent by mass of phosphorus falls in heading 28.48.

**(d) BARS AND RODS:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

**(e) PROFILES:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

**(f) WIRE:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

**(g) PLATES, SHEETS, STRIP AND FOIL:**

Flat-surfaced products (excluding the unwrought products of heading 74.03), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape (excluding rectangular or square), of any size, provided they do not assume the character of articles or products of other headings.

Headings 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided they do not thereby assume the character of articles or products of other headings.

**(h) TUBES AND PIPES:**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**SUBHEADING NOTE:**

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) COPPER-ZINC BASE ALLOYS (BRASSES):

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by mass over each of such other elements;
- any nickel content by mass is less than 5 per cent (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by mass is less than 3 per cent (see copper-tin alloys (bronzes)).

(b) **COPPER-TIN BASE ALLOYS (BRONZES):**

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by mass over each of such other elements, except that when the tin content is 3 per cent or more the zinc content by mass may exceed that of tin but must be less than 10 per cent.

(c) **COPPER-NICKEL-ZINC BASE ALLOYS (NICKEL SILVERS):**

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5 per cent or more by mass (see copper-zinc alloys (brasses)).

(d) **COPPER-NICKEL BASE ALLOYS:**

Alloys of copper and nickel, with or without other elements but in any case containing by mass not more than 1 per cent of zinc. When other elements are present, nickel predominates by mass over each of such other elements.

**By the substitution for the Notes to Chapter 80 of the following:**

**NOTE:**

**1. In this Chapter the following expressions have the meanings hereby assigned to them:**

(a) **BARS AND RODS:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified-rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided they have not thereby assumed the character of articles or products of other headings.

(b) **PROFILES:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **WIRE:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **PLATES, SHEETS, STRIP AND FOIL:**

Fiat-surfaced products (excluding the unwrought products of heading 80.01), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape (excluding rectangular or square), of any size, provided that they do not assume the character of articles or products of other headings.

**(e) TUBES AND PIPES:**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**SUBHEADING NOTE:**

1. In this Chapter the following expressions have the meanings hereby assigned to them:

**(a) TIN, NOT ALLOYED:**

Metal containing by mass at least 99 per cent of tin, provided the content by mass of any bismuth or copper is less than the limit specified in the following table:

Element	Limiting content percentage by mass
Bi - Bismuth	0,1
Cu - Copper	0,4

**(b) TIN ALLOYS:**

Metallic substances in which tin predominates by mass over each of the other elements provided that:

- (i) the total content by mass of such other elements exceeds 1 per cent; or
- (ii) the content by mass of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

**By the substitution for the Notes to Chapter 84 of the following:**

**NOTES:**

1. This Chapter does not cover the following:

- (a) Millstones, grindstones or other articles of Chapter 68;
- (b) machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (c) laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
- (d) articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (e) vacuum cleaners of heading 85.08;
- (f) electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
- (g) hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover the following:

- (a) Germination plant, incubators or brooders (heading 84.36);
- (b) grain dampening machines (heading 84.37);
- (c) diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (e) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
- Heading 84.22 does not cover the following:
- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
- (b) office machinery of heading 84.72.
- Heading 84.24 does not cover the following:  
Ink-jet printing machines (heading 84.43).
3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
4. Heading 84.57 applies only to machine-tools for working metal (excluding lathes, including turning centres), which can carry out different types of machining operations either:
- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:
- (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
- (ii) being freely programmed in accordance with the requirements of the user;
- (iii) performing arithmetical computations specified by the user; and
- (iv) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all the following conditions:
- (i) It is of a kind solely or principally used in an automatic data processing system;
- (ii) it is connectable to the central processing unit either directly or through one or more other units; and
- (iii) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- Separately presented units of an automatic data processing machine are to be classified in heading 84.71.
- However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C)(ii) and (C)(iii) above, are in all cases to be classified as units of heading 84.71.
- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5(C) above:
- (i) Printers, copying machines, facsimile machines, whether or not combined;
- (ii) apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
- (iii) loudspeakers and microphones;
- (iv) television cameras, digital cameras and video camera recorders;
- (v) monitors and projectors, not incorporating television reception apparatus.
- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
6. Heading 84.82 applies, INTER ALIA, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 per cent or by more than 0,05 mm, whichever is less. Other steel balls are to be classified in heading 73.26.



7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose was its sole purpose. Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.
8. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
9. (A) Notes 8(a) and 8(b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light emitting diodes.
- (B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.
- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:
- (i) The manufacture or repair of masks and reticle;
  - (ii) assembling semiconductor devices or electronic integrated circuits; and
  - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Schedule.

**SUBHEADING NOTES:**

1. For the purposes of subheading 8471.49, the term "system" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

**ADDITIONAL NOTES:**

1. For the purposes of subheading 8481.40 the expression "safety or relief valves" means:
  - (a) an automatic escape or relief valve (as for a steam boiler or hydraulic system) held shut by a device exerting a definite usually adjustable pressure, so that the valve lift and the steam, water or other contents escape when the pressure exceeds a predetermined amount;
  - (b) a similar valve opening inward to admit air to a vessel in which the pressure is less than that of the atmospheric pressure and which prevents the collapse of such vessel, or something that serves as an outlet for an excess of pressure; or
  - (c) a valve for the escape of steam or fluid under excessive pressure.
2. For the purpose of subheading 8450.1 the dry linen capacity shall be determined according to the washing efficiency test specifications as set out in subsection 4.3 of the SABS 1422 Standard Specification for Domestic Electric Laundry Treatment Machines, as amended.

**By the substitution for the Notes to Chapter 85 of the following:**

**NOTES:**

1. This Chapter does not cover the following:

- (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or other electrically warmed articles worn on or about the person;
- (b) articles of glass of heading 70.11;
- (c) machines and apparatus of heading 84.86;
- (d) vacuum apparatus of a kind used in medical, surgical, dental or veterinary purposes (Chapter 90); or
- (e) electrically heated furniture of Chapter 94.
2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in heading 85.04.
3. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
- (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any mass;
- (b) other machines provided the mass of such machines does not exceed 20 kg.
- The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electrothermal appliances (heading 85.16).
4. For the purposes of heading 85.23:
- (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH EPROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
- (b) the term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
5. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components, for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, except elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements). The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements. Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.
6. For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
7. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43.)
8. For the purposes of headings 85.41 and 85.42:
- (a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
- (b) "Electronic integrated circuits" are:
- (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
  - (ii) hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
  - (iii) multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without lead frames, but with no other active or passive circuit elements.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in this Schedule, except in the case of heading 85.23, which might cover them by references to, in particular, their function.

9. For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

**SUBHEADING NOTE:**

1. Subheading 8527.12 covers only cassette-players with built-in amplifiers, without built-in loudspeakers, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

**ADDITIONAL NOTE:**

1. For the purposes of this Chapter the expression "recorded books as defined in Additional Note 1 to Chapter 85" means the oral narration of the text of printed publications, recorded onto gramophone records, magnetic tapes, compact discs or similar media without any added commentary.

**By the substitution for the Notes to Chapter 87 of the following:**

**NOTES:**

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.  
Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

**By the substitution for the Notes to Chapter 90 of the following:**

**NOTES:**

1. This Chapter does not cover the following:
- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber (excluding hard rubber) (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
- (b) supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);

- (e) goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) parts of general use, as defined in Note 2 of Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (g) pumps incorporating measuring devices, of heading 84.13; mass piece-operated counting or checking machinery, or separately presented masspieces for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
- (h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
- (ij) searchlights or spotlights of heading 94.05;
- (k) articles of Chapter 95;
- (l) capacity measures, which are to be classified according to their constituent material; or
- (m) spools, reels or similar supports (which are to be classified according to their constituent material, for example in heading 39.23 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (excluding heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
- (b) other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
- (c) all other parts and accessories are to be classified in heading 90.33.
3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or the telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:
- preventing or correcting bodily deformities; or
  - supporting or holding parts of the body following an illness, operation or injury.
- Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
7. Heading 90.32 applies only to -
- (a) instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gasses, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and
- (b) automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

**By the substitution for the Notes to Chapter 94 of the following:**

## NOTES:

1. This Chapter does not cover the following:
  - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
  - (b) mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
  - (c) articles of Chapter 71;
  - (d) parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), and safes of heading 83.03;
  - (e) furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
  - (f) lamps and lighting fittings of Chapter 85;
  - (g) furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
  - (h) articles of heading 87.14;
  - (i) dentists' chairs incorporating dental appliances of heading 90.18 and dentists' spittoons (heading 90.18);
  - (k) articles of Chapter 91 (for example, clocks and clock cases); or
  - (l) toy furniture and toy lamps and lighting fittings (heading 95.03), billiard tables and other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (excluding electric garlands) such as Chinese lanterns (heading 95.05).
2. The articles (excluding parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.  
The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
  - (a) Cupboards, bookcases, other shelved furniture and unit furniture;
  - (b) seats and beds.
3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.  
(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

**By the substitution for the Notes to Chapter 95 of the following:**

## NOTES:

1. This Chapter does not cover the following:
  - (a) Candles (heading 34.06);
  - (b) fireworks or other pyrotechnic articles of heading 36.04;
  - (c) yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
  - (d) sports bags or other containers of heading 42.02, 43.03 or 43.04;
  - (e) sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
  - (f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

- (g) sports footwear (excluding skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
- (ij) unmounted glass eyes for dolls or other toys of heading 70.18;
- (k) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) bells, gongs or the like of heading 83.06;
- (m) pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gasses (heading 84.21), electric motors (heading 85.01) electric transformers (heading 85.04) or radio remote control apparatus (heading 85.26);
- (n) sports vehicles (excluding bobsleighs, toboggans and the like) of Section XVII;
- (o) children's bicycles (heading 87.12);
- (p) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (q) spectacles, goggles and the like, for sports and outdoor games (heading 90.04);
- (r) decoy calls and whistles (heading 92.08);
- (s) arms or other articles of Chapter 93;
- (t) electric garlands of all kinds (heading 94.05);
- (u) racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
- (v) tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstituted), precious metal or metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
4. Subject to the provisions of Note 1 above, heading 95.03 applies, *INTER ALIA*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretive Rule (3)(b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

**By the substitution for the Notes to Chapter 97 of the following:**

**NOTES:**

- This Chapter does not cover the following:
  - Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
  - theatrical scenery, studio back-cloths and the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
  - pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
- For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates, wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
- Heading 97.03 does not apply to mass-produced reproduction or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4. (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of this Schedule.  
(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.