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ECONOMIC COMMISSION FOR LATIN AMERICA
Office for the Caribbean



DRAFT

COMMON EXTERNAL TARIFF

for

THE EAST CARIBBEAN COMMON MARKET

INTRODUCTION

At the request of the ECCM Sub-Committee on CET, ECLA's Office for the Caribbean undertook as a matter of priority to re-organise the proposed Common External Tariff along the lines of the Standard International Trade Classification SITC (Original) Indexed Edition (ST/STAT/Ser.M/10/Rev.2 April 1953).

Essentially this work involved setting up a format which included all the SITC Group and Item numbers and title descriptions and introducing sub-items, 6 or 7 digit numbers, as sub-divisions of the SITC Items. In grouping the sub-items the suggestions of the SITC for expansion of the system were followed. For the most part only those sub-items appearing in the previously proposed Common External Tariff were included, but some components consisting of more than one commodity was broken down into separate sub-items and a miscellaneous "Other n.e.s." (not elsewhere specified) sub-item added wherever feasible. The cardinal principles adhered to in this expansion process are the use of the digital classification system of the SITC (in order to facilitate machine aggregation and assure the greatest degree of international comparability) and the assigning of codes to sub-items in such a way as to permit easy expansion in the future.

EAST CARIBBEAN COMMON EXTERNAL TARIFF

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classi- fication	For Duty	Prefer- ential	Gene	
<u>SECTION 0 FOOD</u>								
<u>DIVISION 00. LIVE ANIMALS, CHIEFLY FOR FOOD</u>								
<u>Life Animals, Chiefly for Food</u>								
	001-01		<u>Bovine cattle including buffaloes</u>					
		001-01.1	Bovine cattle, including buffaloes (other than calves)	No.	Head	Free	Free	Free
		001-01.2	Calves, bovine and buffalo	No.	Head	Free	Free	Free
	001-02		Sheep and Lambs	No.	Head	Free	Free	Free
	001-03		Swine	No.	Head	Free	Free	Free
	001-04		Poultry (fowls, ducks, geese, (domestic) turkeys, guinea fowls and pigeons)	No.	Head	Free	Free	Free
	001-09		<u>Live animals (chiefly for food) n.e.s.</u>					
		001-09.1	Goats and kids	No.	Head	Free	Free	Free
		001-09.9	Other live animals chiefly for food n.e.s.	No.	Head	Free	Free	Free
<u>DIVISION 01. MEAT AND MEAT PREPARATIONS</u>								
<u>Meat: Fresh, Chilled or Frozen</u>								
	011-01		Meat of bovine cattle (beef, veal)	lb.	Value	Free	5%	5%
	011-02		Meat of sheep or lambs (mutton, lamb)	lb.	Value	5%	10%	10%
	011-03		Meat of swine (pork)	lb.	Value	5%	10%	10%
	011-04		<u>Poultry, killed or dressed (including chilled or frozen)</u>					
		011-04.1	Poultry, killed or dressed (whole)	lb.	Value	15%	25%	25%
		011-04.2	Poultry, choice parts (breasts & legs)	lb.	Value	15%	25%	25%
		011-04.3	Poultry, necks, backs & wings	lb.	Value	Free	5%	5%
	011-09		Other fresh chilled or frozen meat (including edible offals, horse meat and game) n.e.s.	lb.	Value	5%	10%	10%
<u>Meat: Dried, Salted, Smoked or Cooked, not Canned</u>								
	012-01		<u>Bacon, ham and salted pork</u>					
		012-01.1	Bacon	lb.	Value	3%	5%	5%
		012-01.2	Ham	lb.	Value	3%	5%	5%
		012-01.9	Pork, salted (including pork pickled in brine)	lb.	Value	2%	3%	3%

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classification	For Duty	Preferential	General	
	012-02		<u>Smoked, dried or salted beef and veal</u>					
		012-02.1	Beef salted (including beef pickled in brine).	lb.	Value	2%		3%
		012-02.2	Beef, smoked, dried or cooked, not canned.	lb.	Value	2%		3%
		012-02.3	Veal, dried, salted, smoked or cooked, not canned.					
	012-03		<u>Smoked, dried or salted meats n.e.s.</u>	lb.	Value	5%		7½%
			<u>Meat, Canned and Meat Preparations, Canned and not Canned</u>					
	013-01		Sausages of all kinds not in air-tight containers	lb.	Value	5%		7½%
	013-02		<u>Meat and meat preparations in airtight containers</u>					
		013-02.1	Ham and bacon in airtight containers	lb.	Value	3%		5%
		013-02.9	Other meat and meat preparations in airtight containers	lb.	Value	3%		5%
	013-09		Meat extracts and preparations of meat n.e.s. (including natural sausage casings)	lb.	Value	12½%		20%
			<u>DIVISION 02. DAIRY PRODUCTS, EGGS AND HONEY</u>					
			<u>Milk and Cream: Fresh</u>					
	021-01		Milk and cream: fresh (including butter-milk, skim milk, sour milk, sour cream and whey)	lb.	Value	10%		15%
			<u>Milk and Cream: Evaporated, Condensed or Dried</u>					
	022-01		<u>Milk and cream (including butter-milk, skim milk and whey) evaporated or condensed (in liquid or semi-solid form)</u>					
		022-01.1	Milk and cream: evaporated or condensed, unsweetened, containing not less than 8% butter fat in liquid or semi-solid form.	lb.	Value	Free		5%
		022-01.2	Milk and cream: evaporated or condensed, sweetened, containing less than 8% butter fat in liquid or semi-solid form.	lb.	Value	Free		5%
		022-01.9	Other milk and cream sweetened and unsweetened in liquid or semi-solid form. n.e.s.	lb.	Value	Free		5%

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For	Classification	For Duty	Preferential	General
	022-02		<u>Milk and cream (including butter-milk, skim milk and whey) dry (in solid form such as blocks and powder)</u>					
		022-02.1	Milk and cream (including butter-milk, skim milk and whey) dry (in solid form such as blocks and powder) containing not less than 8% butter-fat.	lb.	Value	Free		5%
		022-02.2	Milk and cream (including butter-milk, skim milk and whey) dry (in solid form such as blocks and powder) containing less than 8% butter-fat.	lb.	Value	Free		5%
			<u>Butter</u>					
		023-01.1	Butter fresh, whether salted or not, (including melted)	lb.	Value	3%		5%
		023-01.2	Ghee	lb.	Value	3%		5%
			<u>Cheese and Curd</u>					
	024-01		Cheese and curd	lb.	Value	3%		5%
			<u>Eggs</u>					
	025-01		Eggs in the shell	lb.No.	Value	Free		5%
	025-02		Eggs not in the shell, liquid, frozen or dried	lb.	Value	Free		5%
			<u>Natural Honey</u>					
	026-01		Natural honey	lb.	Value	20%		30%
			<u>Dairy Products, n.e.s.</u> (All compounds containing more than 50% cocoa should be included in 073-01.)					
	029-09		Dairy products, n.e.s. ice cream, ice cream powders, malted milk compounds and mixtures, dehydrated products etc.					
		029-09.1	Egg and milk preparations containing less than 50% by weight of cocoa.	lb.	Value	10%		15%
		029-09.2	Ice cream and ice cream powders	lb.	Value	10%		15%
		029-09.3	Flour and starch preparations and mixtures with milk, eggs and containing less than 50% by weight of cocoa					
		029-09.4	Milk, malted, compounds and mixtures containing less than 50% by weight of cocoa					
		029-09.5	Baby foods consisting mainly of milk and other dairy products	lb.	Value	2½%		5%
		029-09.9	All other dairy products n.e.s.					

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classification	For Duty	Preferential	General	
<u>DIVISION 03. FISH AND FISH PREPARATIONS</u>								
<u>Fish: Fresh or Simply Preserved</u>								
	031-01		Fish: fresh chilled or frozen ^{1/}	lb.	Value	Free	Free	
	031-02		<u>Fish: salted, dried or smoked but not further prepared</u>					
		031-02.1	Cod fish and fish commonly called "Cod fish"	lb.	Value	Free		5%
		031-02.2	Salmon	lb.	Value	5%		7½%
		031-02.3	Trout	lb.	Value	5%		7½%
		031-02.4	Mackerel	lb.	Value	Free		2½%
		031-02.5	Herring	lb.	Value	Free		5%
		031-02.9	Other fish salted etc.	lb.	Value	Free		2½%
	031-03		<u>Crustacea and molluscs: fresh, chilled, frozen, salted, dried or simply cooked.</u>					
		031-03.1	Crustacea and molluscs: fresh, chilled or frozen	lb.	Value	2½%		5%
		031-03.2	Crustacea and molluscs: dried, salted or slightly cooked	lb.	Value	5%		7½%
<u>Fish and Fish Preparations, Canned or Not</u>								
	032-01		Fish, fish products, and fish preparations in airtight containers (including crustacea and molluscs) ^{2/}					
		032-01.1	Salmon	lb.	Value	3%		5%
		032-01.2	Sardines	lb.	Value	3%		5%
		032-01.3	Herrings	lb.	Value	3%		5%
		032-01.9	All other including fish paste	lb.	Value	10%		12%
	032-02		Fish, fish products, and fish preparations, not in airtight containers (including crustacea and molluscs) ^{2/}	lb.	Value	10%		15%
<u>DIVISION 04. CEREAL AND CEREAL PREPARATIONS</u>								
<u>Wheat and Spelt (including meslin), Unmilled</u>								
	041-01		Wheat and spelt (including meslin) unmilled	lb.	100 lb.	20¢		30¢
<u>Rice</u>								
	042-01		Rice in husk	lb.	Value	10%		15%
	042-02		<u>Rice not in husk, including polished and broken rice</u>					

^{1/}Including fish lightly salted or edible fish kept alive for transport.
^{2/}Including caviar and caviar substitutes.

Group	Item	Sub-item	Class or Description of Goods	UNIT	RATE OF DUTY		
				For Classification	For Duty	Preferential	General
		042-02.1	Rice in small packets for retail sale	lb.	Value	10%	15%
		042-02.9	Other rice, not in husk	lb.	Value	10%	15%
3			<u>Barley, Unmilled</u>				
	043-01		Barley unmilled	lb.	100 lb.	20¢	30¢
4			<u>Maize (corn) Unmilled</u>				
	044-01		Maize (corn), unmilled	lb.	Value	Free	Free
5			<u>Cereals, Unmilled, Other Than Wheat, Rice, Barley and Maize</u>				
	045-01		Rye, unmilled	lb.	100 lb.	20¢	30¢
	045-02		Oats, unmilled	lb.	100 lb.	20¢	30¢
	045-09		Cereals unmilled n.e.s.	lb.	100 lb.	20¢	30¢
6			<u>Meal and Flour of Wheat and Spelt (including meslin)</u>				
	046-01		Meal and flour of wheat and spelt (including meslin)	lb.	100 lb.	50¢	75¢
7			<u>Cereals, Milled, Except Wheat Flour</u>				
	047-01		Meal and flour of rye	lb.	100 lb.	50¢	75¢
	047-02		Meal and flour of maize (corn)	lb.	100 lb.	50¢	75¢
	047-09		Meal and flour of cereals, n.e.s.	lb.	100 lb.	50¢	75¢
8			<u>Cereal Preparations Including Preparations from Flour and Fecula of Fruits and Vegetables</u>				
	048-01		Groats and cereals: flaked, pearled or prepared in a manner not elsewhere specified ("prepared breakfast foods")	lb.	Value	15%	25%
	048-02		Malt	lb.	Value	Free	Free
	048-03		Macaroni, spaghetti, noodles, vermicelli and similar preparations	lb.	Value	10%	15%
	048-04		<u>Bakery products (bread, biscuits, cakes etc.)</u>				
	048-04.1		Biscuits, sweetened (in bulk and in small packages)	lb.	Value	10%	15%
	048-04.2		Biscuits, unsweetened in bulk	lb.	Value	10%	15%
	048-04.3		Biscuits, unsweetened in tins and/or small packages	lb.	Value	10%	15%
	048-04.4		Bread and other unsweetened bakery products n.e.s.	lb.	Value	10%	15%
	048-04.5		Cakes and other sweetened bakery products n.e.s.	lb.	Value	20%	30%
	048-09		Preparations of cereals, flour, and fecula for food (including malt and flour) n.e.s.	lb.	Value	20%	30%

Malt extract and malt flour are classified in item 048-09.

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classi- fication	For Duty	Prefer- ential	Gene-	
			<u>DIVISION 05. FRUITS AND VEGETABLES</u>					
			<u>Fruits and Nuts, Fresh (not including oil nuts)</u>					
	051-01		<u>Oranges, tangerines and mandarines (fresh or chilled)</u>					
		051-01.1	Oranges, sweet	lb.	Value	10%	15%	
		051-01.2	Oranges other than sweet	lb.	Value	10%	15%	
		051-01.3	Tangerines	lb.	Value	10%	15%	
		051-01.4	Mandarines	lb.	Value	10%	15%	
	051-02		<u>Citrus fruits other than oranges, tangerines and mandarines (fresh or chilled)</u>					
		051-02.1	Limes	lb.	Value	10%	15%	
		051-02.2	Grapefruit	lb.	Value	10%	15%	
		051-02.9	Citrus fruit other than oranges, tangerines and mandarines n.e.s.	lb.	Value	10%	15%	
	051-03		<u>Banana and plantains, fresh</u>					
		051-03.1	Bananas	lb.	Value	10%	15%	
		051-03.2	Plantains	lb.	Value	10%	15%	
	051-04		Apples	lb.	Value	10%	15%	
	051-05		Grapes	lb.	Value	10%	15%	
	051-06		<u>Other fresh fruit n.e.s.</u>					
		051-06.1	Mangoes	lb.	Value	10%	15%	
		051-06.2	Advocados	lb.	Value	10%	15%	
		051-06.3	Pineapples	lb.	Value	10%	15%	
		051-06.9	Other fresh fruit n.e.s.	lb.	Value	10%	15%	
	051-07		<u>Edible nuts (including fresh coconuts) other than nuts chiefly used for the extracting of oil</u>					
		051-07.1	Coconuts, whole	lb.	Value	20%	30%	
		051-07.2	Coconuts, desiccated	lb.	Value	20%	30%	
		051-07.9	Other edible nuts n.e.s. (including cashew nuts, ground nuts, almonds etc.)	lb.	Value	20%	30%	
	052		<u>Dried Fruits, Including Artificially Dehydrated</u>					
	052-01		Dried fruits, including artificially dehydrated					
				lb.	Value	20%	30%	
	053		<u>Fruits, Preserved and Fruit Preparations</u>					
	053-01		<u>Preserved fruits; whole or in pieces with or without added sugar, whether in airtight containers or not (including fruit frozen or in temporary preservative e.g. brine)</u>					

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classification	For Duty	Preferential	General	
		053-01.1	Pineapples, preserved including	lb.	Value	20%	30%	
		053-01.2	Grapefruit, " " frozen	lb.	Value	20%	30%	
		053-01.3	Oranges, preserved including frozen	lb.	Value	20%	30%	
		053-01.9	Other preserved fruit etc. n.e.s.	lb.	Value	20%	30%	
053-02			<u>Fruit and fruit peel, parts of plants, drained, glazed or crystallized, flavoured or not</u>					
		053-02.1	Citrus peel	lb.	Value	20%	30%	
		053-02.2	Other fruit and fruit peel etc. n.e.s.	lb.	Value	20%	30%	
053-03			<u>Jams, marmalades, fruit jellies fruit pulp and pastes, whether in airtight containers or not</u>					
		053-03.1	Citrus marmalade	lb.	Value	20%	30%	
		053-03.2	Citrus pulp and pastes	lb.	Value	20%	30%	
		053-03.3	Jams and jellies of fruit other than citrus	lb.	Value	20%	30%	
		053-03.4	Fruit pulps and pastes	lb.	Value	20%	30%	
053-04			<u>Fruit juices, unfermented, whether frozen or not (including syrups and natural fruit flavours)</u>					
		053-04.01	Grapefruit juice concentrated	gal.	Value	20%	30%	
		053-04.02	Grapefruit juice, other than concentrated	gal.	Value	20%	30%	
		053-04.03	Orange juice, concentrated	gal.	Value	20%	30%	
		053-04.04	Orange juice, other than concentrated	gal.	Value	20%	30%	
		053-04.05	Juice of orange and grapefruit mixed	gal.	Value	20%	30%	
		053-04.06	Lime juice, raw	gal.	Value	20%	30%	
		053-04.07	Lime juice concentrated	gal.	Value	20%	30%	
		053-04.08	Lime juice clear, clarified, filtered, racked or settled	gal.	Value	20%	30%	
		053-04.19	All other fruit juices etc. (including fruit syrups) n.e.s.	gal.	Value	20%	30%	
54			<u>Vegetables, Fresh and Dry Roots and Tubers, Not Including Artificially Dehydrated</u>					
	054-01		Potatoes ^{4/} , not including sweet potatoes	lb.	100 lb.	50¢	75¢	
	054-02		Beans, peas, lentils and other legumes (pulses) dry, including split ^{2/}	lb.	100 lb.	30¢	40¢	
	054-03		<u>Crude vegetable products used chiefly as materials for human food (e.g. manioc, arrowroot, sugarbeets, sugar cane)</u>					

Including seed potatoes.

Dry pulses used as food for animals should be classified here.

Group	Item	Sub-item	Class or Description of Goods	UNIT	RATE OF DUTY		
				For Classi- fication	For Prefer- Duty ential	Gener	
		054-03.1	Arrowroot	lb.	Value	10%	15%
		054-03.2	Manioc	lb.	Value	10%	15%
		054-03.3	Sugar-cane	lb.	Value	10%	15%
		054-03.4	Hops and hop cones	lb.	Value	10%	15%
		054-03.9	Other crude vegetable products used chiefly as human food n.e.s.	lb.	Value	10%	15%
054-09			<u>Vegetables chiefly for human food, n.e.s. (including sweet potatoes and vegetables frozen or in temporary preservative)</u>				
		054-09.01	Garlic	lb.	100 lb.	50¢	75¢
		054-09.02	Onions	lb.	100 lb.	50¢	75¢
		054-09.03	Pumpkins	lb.	100 lb.	30¢	40¢
		054-09.04	Tomatoes	lb.	100 lb.	30¢	40¢
		054-09.05	Yams	lb.	100 lb.	30¢	40¢
		054-09.06	Sweet Potatoes	lb.	100 lb.	30¢	40¢
		054-09.07	Tannias	lb.	100 lb.	30¢	40¢
		054-09.08	Dasheen and Eddoes	lb.	100 lb.	30¢	40¢
		054-09.11	Beets ?	lb.	100 lb.	30¢	40¢
		054-09.12	Carrots	lb.	100 lb.	30¢	40¢
		054-09.13	Cabbages	lb.	100 lb.	30¢	40¢
		054-09.19	Other vegetables chiefly for human food n.e.s.	lb.	100 lb.	30¢	40¢
055			<u>Vegetables, Preserved and Vegetable Preparations</u>				
	055-01		Vegetables dehydrated	lb.	Value	10%	15%
	055-02		<u>Vegetables preserved or prepared (except dehydrated) in air-tight containers (includ- ing soups and vegetable juices)</u>				
		055-02.1	Tomatoes canned	lb.	Value	15%	20%
		055-02.2	Tomato juice	lb.	Value	15%	20%
		055-02.3	Tomato paste	lb.	Value	15%	20%
		055-02.4	Pickles and other vegetables pre- pared in vinegar (in airtight containers)	lb.	Value	20%	30%
		055-02.9	Vegetables other than tomato, preserved and prepared in air- tight containers	lb.	Value	15%	20%
	055-03		Vegetables preserved or prepared (except frozen, dehydrated or in brine) not in airtight containers	lb.	Value	15%	20%
	055-04		<u>Flour and flakes of potatoes, fruits and vegetables (including sago, tapioca and all other starches prepared for use as food</u> ^{6/}				
		055-04.1	Arrowfruit (flour) in small packages	lb.	Value	15%	20%
		055-04.2	Arrowroot (flour) in bags	lb.	Value	15%	20%
		055-04.9	Flour and flakes of fruits and vegetables except arrowroot	lb.	Value	15%	20%

^{6/} For starches not prepared for use as food, see item 599-03.

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classification	For Duty	Preferential	General
<u>DIVISION 06. SUGAR AND SUGAR PREPARATIONS</u>							
<u>Sugar</u>							
	061-01		<u>Beet sugar and cane sugar unrefined</u>				
		061-01.1	Cane sugar, unrefined, white crystals	cwt.	100 lb.	\$2.00	\$3.
		061-01.2	Cane sugar, unrefined, gray crystals	cwt.	100 lb.	\$2.00	\$3.
		061-01.3	Cane sugar, unrefined, yellow crystals	cwt.	100 lb.	\$2.00	\$3.
		061-01.4	Cane sugar, unrefined, other types	cwt.	100 lb.	\$2.00	\$3.
		061-01.5	Beet sugar, unrefined	cwt.	100 lb.	\$2.00	\$3.
	061-02		<u>Beet sugar and cane sugar, refined</u>				
		061-02.1	Icing sugar	lb.	100 lb.	\$3.00	\$3.
		061-02.9	All other sugar, except icing sugar, (including loaf, lump, granulated)	lb.	100 lb.	\$3.00	\$3.
	061-03		Molasses, inedible (raw)	cwt/gal	gal	2¢	3
	061-04		<u>Syrup and molasses, edible (excluding syrup of cane or beet sugar or molasses of cane sugar containing colouring flavouring or other substances)</u>				
		061-04.1	Molasses, edible	cwt/gal	gal	2¢	3
		061-04.2	Syrup edible	cwt/gal	Value	10%	15
	061-09		Other sugars and syrups n.e.s. (e.g. lactose, maltose, glucose, maple sugar and maple syrup, invert sugars and levulose, artificial honey, caramel)	lb.	Value	10%	1
<u>Sugar Confectionery and Other Sugar Preparations</u>							
	062-01		<u>Sugar confectionery and other sugar preparations (except chocolate confectionery)</u>				
		062-01.1	Sugar confectionery	lb.	Value	20%	3
		062-01.2	Other articles of food with a sugar base including molasses coloured or flavoured and powder for making beverages	lb.	Value	20%	3
<u>DIVISION 07. COFFEE, TEA, COCOA, SPICES, & MANUFACTURES THEREOF</u>							
<u>Coffee</u>							

Group	Item	Sub-item	Class or Description of Goods	UNIT	RATE OF DUTY			
				For Classi- fication	For Duty	Prefer- ential	Gene	
	071-01		Coffee ^{2/} , not roasted					
	071-02		<u>Coffee roasted, including ground</u>					
		071-02.1	Coffee, roasted	lb.	lb.	8¢	12¢	
		071-02.2	Coffee, roasted, ground	lb.	lb.	8¢	12¢	
		071-02.3	Coffee, substitutes, roasted, containing coffee	lb.	lb.	8¢	12¢	
	071-03		Coffee extracts, coffee essences and similar preparations containing coffee	lb.	Value	20%	30%	
72			<u>Cocoa</u>					
	072-01		Cocoa beans (including cocoa, roasted and in pods)	lb.	100 lb.	Free	25¢	
	072-02		Cocoa powder	lb.	Value	20%	30%	
	072-03		<u>Cocoa butter and cocoa paste</u>					
		072-03.1	Cocoa butter	lb.	Value	20%	30%	
		072-03.2	Cocoa paste (including cocoa balls, lumps, slabs), known locally as chocolate	lb.	Value	20%	30%	
73			<u>Chocolate and Chocolate Prepara- tions</u>					
	073-01		Chocolate and chocolate prepara- tions (including chocolate confectionery) at least 50% of cocoa	lb.	Value	25%	35%	
74			<u>Tea and maté</u>					
	074-01		Tea	lb.	lb.	15¢	20¢	
	074-02		Maté	lb.	lb.	15¢	20¢	
75			<u>Spices</u>					
	075-01		Pepper and pimento whether un- ground, ground or otherwise prepared	lb.	Value	20%	30%	
	075-02		<u>Spices, except pepper and pimento, whether unground, ground or other- wise prepared</u>					
		075-02.1	Nutmeg	lb.	Value	20%	30%	
		075-02.2	Mace	lb.	Value	20%	30%	
		075-02.3	Ginger	lb.	Value	20%	30%	
		075-02.9	Other spices whether unground, ground or otherwise prepared	lb.	Value	20%	30%	
			<u>DIVISION 08. FEEDING STUFF FOR ANIMALS (Not Including Unmilled Cereals).</u>					
81			<u>Feeding Stuff for Animals (Not Including Unmilled Cereals)</u>					

Coffee bean husks and shells when reported separately are classified in item 081-09.

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY			
				For Classification	For Duty	Preferential	General		
	081-01		Hay and fodder green and dry (including carobs)	lb.	100 lb.	30¢	40%		
	081-02		<u>Bran, pollard, sharps and other by-products from the preparation of cereals and cereal products</u>						
		081-02.1	Bran and pollard	lb.	-	Free	Free		
		081-02.9	Other by-products from the preparation of cereals and cereal products	lb.	-	Free	Free		
	081-03		<u>Oil-seed cake and meal and other vegetable oil residues (excluding oil-cake prepared as fertilizers)</u>						
		081-03.1	Oil cake and meal of linseed	lb.	Value	Free	5%		
		081-03.2	Oil cake and meal of coconut	lb.	Value	Free	5%		
		081-03.3	Oil cake and meal of soya	lb.	Value	Free	5%		
		081-03.4	Oil and meal of cotton seed	lb.	Value	Free	5%		
		081-03.9	Other oil seed cake and meal, n.e.s.	lb.	Value	Free	5%		
	081-04		Meat meal (including tankage) and fish meal	lb.	Value	Free	5%		
	081-09		Food wastes and prepared animal feed, n.e.s.	lb.	Value	Free	5%		
			<u>DIVISION 09. MISCELLANEOUS FOOD PREPARATIONS</u>						
			<u>Margarine and Shortenings</u>						
	091-01		Margarine: animal vegetable or mixed	lb.	100 lb.	\$3.00	\$5.00		
	091-02		<u>Shortenings, lard or lard substitutes, and similar edible fats</u>						
		091-02.1	Lard and lard substitutes	lb.	100 lb.	\$2.00	\$4.00		
		091-02.9	Other shortenings and similar edible fats, except lard, n.e.s. (e.g. refined tallow drippings and beef suet)	lb.	100 lb.	\$2.00	\$4.00		
			<u>FOOD PREPARATIONS, N.E.S.</u>						
	099-09		Food preparations, n.e.s.						
		099-09.01	Nuts, salted or otherwise prepared	lb.	Value	20%	30%		
		099-09.02	Tea extract	lb.	Value	20%	30%		
		099-09.03	Mustard, prepared	lb.	Value	20%	30%		
		099-09.04	Vinegar for table use	gal.	gal.	12¢	18¢		
		099-09.05	Sauces and other condiments	lb.	Value	20%	30%		
		099-09.06	Chicory, roasted and other coffee substitutes not containing coffee	lb.	Value	20%	30%		
		099-09.07	Yeast	lb.	Value	10%	15%		
		099-09.08	Baking powder	lb.	Value	10%	15%		
		099-09.11	Food flavouring essences without alcohol						
		099-09.19	All other food preparations (including dehydrated soups) n.e.s.	lb.	Value	10%	20%		
		Item 031-03.2	Dominica in favour of 10% preferential duty.						

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	Gene
SECTION 1			BEVERAGES AND TOBACCO				
			<u>DIVISION 11. BEVERAGES</u>				
			Non-Alcoholic Beverages				
	111-01		<u>Non-alcoholic beverages (in- cluding water but not includ- ing fruit or vegetable juices)</u>				
		111-01.1	Water, aerated	gal.	Value	20%	30%
		111-01.2	Water, mineral	gal.	Value	20%	30%
		111-01.9	Other non-alcoholic beverages	gal.	gal.	\$1.80	\$2.0
			<u>Alcoholic Beverages</u>				
	112-01		<u>Wine, including grape must</u>				
		112-01.1	Wine, sparkling				
		112-01.2	Wine, still, in bottles				
		112-01.3	Wine, still, in wooden containers				
		112-01.9	All other kinds of wine				
	112-02		<u>Cider and fermented fruit juices (n.e.s.)</u>				
		112-02.1	Cider, in bottles				
		112-02.2	Cider, in wooden containers				
		112-02.3	Perry, in bottles				
		112-02.4	Perry, in wooden containers				
		112-02.9	All other fermented fruit juices, n.e.s.				
	112-03		<u>Beer (including ale, stout, porter) and other fermented cereal beverages</u>				
		112-03.1	Ale				
		112-03.2	Beer				
		112-03.3	Porter				
		112-03.4	Stout				
		112-03.9	Other fermented cereal beverages				
	112-04		<u>Distilled alcoholic beverages</u>				
		112-04.01	Brandy not exceeding the strength of proof *				
		112-04.02	Brandy exceeding the strength of proof				
		112-04.03	Rum not exceeding the strength of proof *				
		112-04.04	Rum exceeding the strength of proof *				
		112-04.05	Whisky not exceeding the strength of proof *				
		112-04.06	Whisky exceeding the strength of proof *				
		112-04.07	Gin not exceeding the strength of proof *				
		112-04.08	Gin exceeding the strength of proof *				
		112-04.11	Bitters not exceeding the strength of proof *				

See Protocol and Alcoholic Beverages

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classi- fication	For Duty	Prefer- ential	Gene	
		112-04.12	Bitters exceeding the strength of proof *					
		112-04.13	Cordials & Liqueurs exceeding the strength of proof *					
		112-04.14	Cordials & Liqueurs exceeding the strength of proof *					
		112-04.15	Falernum *					
		112-04.16	Fruit and vegetable juices containing added alcohol *					
		112-04.17	Flavouring essences containing added alcohol					
		112-04.19	All other distilled alcoholic beverages					
			<u>DIVISION 12. TOBACCO AND TOBACCO MANUFACTURES</u>					
21			<u>Tobacco Unmanufactured</u>					
	112-01		<u>Tobacco unmanufactured (including scrap tobacco and tobacco stems)</u>					
		121-01.1	Dark leaf	lb.	lb.	70¢		7
		121-01.2	Light leaf	lb.	lb.	70¢		7
22			<u>TOBACCO MANUFACTURES</u>					
	122-01		Cigars and cheroots					
	122-02		Cigarettes					
	122-03		<u>Tobacco manufacturing for human consumption (smoking, chewing, snuff)</u>					
		122-03.1	Tobacco, smoking					
		122-03.2	Tobacco, chewing					
		122-03.3	Snuff					
		122-03.9	Other tobacco manufactured for human consumption					
SECTION 2			<u>CRUDE MATERIALS, INEDIBLE, EXCEPT FUELS</u>					
			<u>DIVISION 21. HIDES, SKINS AND FUR SKINS, UNDRESSED</u>					
11			<u>Hides and Skins (except fur skins) undressed</u>					
	211-01		Hides of cattle, including buffalo, and hides of horses, mules and asses, undressed	lb.	Value	Free		5%
	211-02		Calf skins and kip skins, undressed					
	211-03		Sheep skins and lamb skins (except astrakhan, caracul, persian lambs, broadtail), undressed					
	211-04		Goat skins and kid skins, undressed					
	211-05		Waste and used leather					
	211-09		Hides and skins, undressed, n.e.s.					

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classi- fication	For Duty	Prefer- ential	Gene	
12			<u>Fur Skins, Undressed</u>					
	212-01		Fur skins, undressed (including astrakhan, caracul, persian lamb, broad tail and similar skins)	lb.	Value	Free		5%
			<u>DIVISION 22. OIL SEEDS, OIL NUTS AND OIL KERNELS</u>					
21			<u>Oil Seeds, Oil Nuts and Oil Kernels</u>					
	221-01		<u>Ground nuts (peanuts) green, whether shelled or unshelled (report on a shelled basis)</u>					
		221-01.1	Groundnuts, unshelled	cwt.	Value	25%		35
		221-01.2	Groundnuts, shelled	cwt.	Value	25%		35
	221-02		Copra	cwt.	Value	25%		35
	221-03		Palm Kernels	cwt.	Value	25%		35
	221-04		Soyabeans	cwt.	Value	25%		35
	221-05		Linseed (flaxseed)	cwt.	Value	25%		35
	221-06		Cottonseed	cwt.	Value	25%		35
	221-07		Castorseed	cwt.	Value	25%		35
	221-09		<u>Oil Seeds, oil nuts and oil kernels, n.e.s.</u>					
		221-09.1	Sesame	lb.	Value	25%		35
		221-09.2	All other oil seeds, oil nuts etc. n.e.s.	lb.	Value	25%		35
			<u>DIVISION 23. CRUDE RUBBER, INCLUDING SYNTHETIC AND RE-CLAIMED</u>					
31			<u>Crude Rubber, including Synthetic and Reclaimed</u>					
	231-01		Natural rubber and similar natural gums	ton	Value	Free		25
	231-02		Synthetic rubber and rubber substitutes	ton	Value	Free		25
	231-03		Reclaimed rubber	ton	Value	Free		25
	231-04		Waste and scrap rubber (including worn-out articles of rubberized fabrics)	ton	Value	Free		25
			<u>DIVISION 24. WOOD, LUMBER AND CORK</u>					
41			<u>Fuel wood and Charcoal</u>					
	241-01		Fuel wood (including saw-dust)	ton	Value	Free		5
	241-02		Charcoal	ton	Value	Free		5
42			<u>Wood in the Round or Roughly Squared</u>					

Waste of hardened rubber is classified in 621-01

Group	Item	Sub-item	Class or Description of Goods	UNIT	RATE OF DUTY		
				For Classification	For Duty	Preferential	General
	242-01		Pulp wood	ton	Value	10%	15%
	242-02		Sawlogs and veneer logs (conifer)	cub.ft.	Value	10%	15%
	242-03		Sawlogs and veneer logs (non-conifer)	cub.ft.	Value	10%	15%
	242-04		Pitprops (mine timber)	ton	Value	10%	15%
	242-09		<u>Poles, piling, posts and other wood in the round except pitprops</u>				
		242-09.1	Poles, posts etc. of coniferous wood	cub.ft.	Value	10%	15%
		242-09.2	Poles, posts etc. of non-coniferous wood	cub.ft.	Value	10%	15%
3			<u>Wood Shaped or Simply Worked</u>				
	243-01		Railway sleepers (ties) whether sawn or not	sup.ft.	Value	Free	5%
	243-02		<u>Lumber, sawn, planed, grooved, tongued, etc. - conifer</u>				
		243-02.1	Douglas fir +	sup.ft.	1000 sup.ft.	\$2.00	\$3.00
		243-02.2	Pitch Pine	sup.ft.	1000 sup.ft.	\$2.00	\$3.00
		243-02.3	White Pine	sup.ft.	1000 sup.ft.	\$2.00	\$3.00
		243-02.4	Western Red Cedar (cedrela mexicana)	sup.ft.	1000 sup.ft.	\$2.00	\$3.00
		243-02.9	Other conifer	sup.ft.	1000 sup.ft.	\$2.00	\$3.00
	243-03		<u>Lumber, sawn, planed, grooved, tongued etc. - non-conifer</u>				
		243-03.1	Caribbean Cedar (cedrela mexicana oderata)	sup.ft.	1000 sup.ft.	\$6.00	\$9.00
		243-03.2	Green heart	sup.ft.	1000 sup.ft.	\$6.00	\$9.00
		243-03.3	Mahogany	sup.ft.	1000 sup.ft.	\$6.00	\$9.00
		243-03.4	Mona	sup.ft.	1000 sup.ft.	\$6.00	\$9.00
		243-03.9	Other non-conifer	sup.ft.	1000 sup.ft.	\$6.00	\$9.00
4			<u>Cork, Raw and Waste</u>				
	244-01		Cork, raw and waste (including natural cork in blocks and sheets)	lb.	Value	Free	5%
			<u>DIVISION 25. PULP AND WASTE PAPER</u>				
51			<u>Pulp and Waste Paper</u>				
	251-01		Paper waste and old paper	cwt.	Value	Free	5%
	251-02		Mechanical wood pulp	cwt.	Value	Free	5%
	251-03		Chemical wood pulp, sulphite	cwt.	Value	Free	5%
	251-04		Chemical wood pulp, other than sulphite	cwt.	Value	Free	5%
	251-05		Chemical pulp of straw, of fibres and sags	cwt.	Value	Free	5%
			<u>DIVISION 26. TEXTILE FIBRES (NOT MANUFACTURED INTO YARN THREAD OR FABRICS) AND WASTE</u>				

See Protocol on Lumber

Item 243-01. St Kitts reserved

Item 243-02.1 to 243-02.5. Grenada reserved (Lumber Protocol).

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classi- fication	For Duty	Prefer- ential	Gene	
261			<u>Silk</u>					
	261-01		Silk worm cocoons	lb.	Value	Free	5%	
	261-02		Unreelable cocoons and cocoon wastes, frisons, silk thread waste and silk noils	lb.	Value	Free	5%	
	261-03		Raw silk (not thrown) in hanks or in skeins	lb.	Value	Free	5%	
262			<u>Wool and Other Animal Hair</u>					
	262-01		Sheep's and lamb's wool, greasy or back washed	lb.	Value	Free	5%	
	262-02		Sheep's and lamb's wool, scoured, whether or not bleached or dyed	lb.	Value	Free	5%	
	262-03		Fine animal hair (including angora rabbit hair), suitable for spinning other than wool	lb.	Value	Free	5%	
	262-04		Fine animal hair, not suitable for spinning (beaver, hair rabbit)	lb.	Value	Free	5%	
	262-05		Horse hair and other coarse hair	lb.	Value	Free	5%	
	262-06		Wool shoddy	lb.	Value	Free	5%	
	262-07		Wool or fine hair, carded or combed, including tops	lb.	Value	Free	5%	
	262-08		Waste of wool and other animal hair	lb.	Value	Free	5%	
263			<u>Cotton</u>					
	263-01		Raw cotton, other than linters	lb.	Value	Free	1%	
	263-02		Cotton linters	lb.	Value	Free	1%	
	263-03		Cotton mill waste, devilled cotton waste and cotton shoddy not further manufactured	lb.	Value	Free	1%	
	263-04		Cotton, carded or combed	lb.	Value	Free	1%	
264			<u>Jute including Jute Cuttings and Waste</u>					
	264-01		Jute, including jute cuttings and waste	lb.	Value	Free		
265			<u>Vegetable Fibres, except Cotton and Jute</u>					
	265-01		Flax and flax tow and waste	lb.	Value	Free		
	265-02		Hemp and hemp tow and waste (cannabis sativa and crotalaria juncea)	lb.	Value	Free		
	265-03		Ramie and ramie tow and waste	lb.	Value	Free		
	265-04		Sisal and other fibres of the agave family	lb.	Value	Free		
	265-05		Manila fibre (mosca textilis) and Manila tow and waste	lb.	Value	Free		
	265-09		<u>Vegetable textile fibres, n.e.s. and Waste of such fibres</u>					
	265-09.1		Fibre of coconut	lb.	Value	Free		
	265-09.9		Vegetable textile fibres and waste other than coconut	lb.	Value	Free		
266			<u>Synthetic Fibres</u>					

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classi- fication	For Duty	Prefer- ential	Gen	
	266-01		Synthetic fibres in staple lengths suitable for spinning, and waste	lb.	Value	Free	5%	
267			<u>Waste Materials from Textile Fabrics, including Rags</u>					
	267-01		Waste materials from textile fabrics including rags	lb.	Value	Free	5%	
			<u>DIVISION 27. CRUDE FERTILIZERS AND CRUDE MINERALS, EXCLUDING COAL, PETROLEUM AND PRECIOUS STONES</u>					
271			<u>Fertilizers, Crude</u>					
	271-01		Natural fertilizers, of animals or vegetable origin not chemically treated	cwt.	-	Free	Free	
	271-02		Natural sodium nitrate	cwt.	-	Free	Free	
	271-03		Natural phosphates, ground or unground	cwt.	-	Free	Free	
	271-04		Crude potash salts	cwt.	-	Free	Free	
272			<u>Crude Minerals, excluding Coal, Petroleum, Fertilizer Materials and Precious Stones</u>					
	272-01		Natural asphalt	cwt.	Value	10%	15%	
	272-02		Sand (including ground quartz)	cwt.	-	Free	Free	
	272-03		Gravel and crushed stone (incl. tarred macadam)	cwt.	Value	10%	15%	
	272-04		Clay (incl. chamotte and dinas earths)	cwt.	-	Free	Free	
	272-05		<u>Salt (including salt put up for retail sale)</u>					
		272-05.1	Salt (Na2Cl) coarse and rock	cwt.	ton	\$1.50	\$2.00	
		272-05.2	Salt (Na2Cl) fine (table salt)	lb.	100 lb.	25¢	4	
	272-06		Sulphur	cwt.	Value	15%	25%	
	272-07		Other crude minerals excluding coal etc.	cwt.	Value	15%	25%	
	272-08		Building and monumental (dimension) stone, not worked					
	272-11		Stone for industrial uses, except dimension (gypsum, limestone)					
	272-12		Asbestos, crude, washed or ground					
	272-13		Mica, uncut or unmanufactured, in sheets or blocks, films and splittings, scrap mica, unground or ground					
	272-14		Fieldspar, fluorspar, cryolite and chiolite					
	272-15		Magnesite					
	272-16		Natural graphite ^{9/}					
	272-19		Minerals, crude, including ice, n.e.s.					

^{9/} Artificial graphite is classified in 599-09

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classi- fication	For Duty	Prefer- ential	Gene	
<u>DIVISION 28. METALLIFEROUS ORES AND METAL SCRAP</u>								
281			<u>Iron Ore and Concentrates</u>					
	281-01		Iron ore and concentrates (except pyrites not roasted)	ton	Value	Free	5%	
282			<u>Iron and Steel Scrap</u>					
	282-01		Iron and steel scrap	ton	Value	Free	5%	
283			<u>Ores of Non-Ferrous Base Metals and Concentrates^{10/}</u>					
	283-01		Copper ores and concentrates	ton	Value	Free	5%	
	283-02		Nickel ore and concentrates	ton	Value	Free	5%	
	283-03		Bauxite (Aluminum Ore) and Concentrates	ton	Value	Free	5%	
	283-04		Lead ore and concentrates	ton	Value	Free	5%	
	283-05		Zinc ore and concentrates	ton	Value	Free	5%	
	283-06		Tin ore and concentrates	ton	Value	Free	5%	
	283-07		Manganese ore and concentrates	ton	Value	Free	5%	
	283-08		Chromium ore and concentrates	ton	Value	Free	5%	
	283-11		Tungsten ore and concentrates	ton	Value	Free	5%	
	283-19		Base metal ores and concentrates, n.e.s.	ton	Value	Free	5%	
284			<u>Non-Ferrous Metal Scrap</u>					
	284-01		Non-ferrous metal scrap	ton	Value	Free	5%	
285			<u>Silver and Platinum Ores^{10/}</u>					
	285-01		Ores and ore concentrates of silver	ton	Value	Free	5%	
	285-02		Ores and ore concentrates of platinum and platinum group metals	ton	Value	Free	5%	
<u>DIVISION 29. ANIMAL AND VEGETABLE CRUDE MATERIALS, INEDIBLE, N.E.S.</u>								
291			<u>Crude Animal Materials, Inedible n.e.s.</u>					
	291-01		Bones, ivory, horns, hoofs, claws and similar products	lb.	Value	Free		
	291-09		Materials of animal origin, n.e.s. (e.g. intestines, stomachs, bristles, hair, bird skins, feathers, sponges, fish eggs, not for food, dead animals, parings and wastes of raw hides and skins)	lb.	Value	Free		
292			<u>Crude Vegetable Materials, Inedible, n.e.s.</u>					
	292-01		Plants and parts of plants for use in dyeing and tanning, whether ground or not	lb.	Value	Free		

^{10/} The weight and value of each metal contained herein should be specified.

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	Gen
	292-02		Natural gums, resins, balsam and lacs	lb.	Value	Free	5%
	292-03		Vegetable materials for plaiting (e.g. for baskets, plaited rugs) including bamboo	lb.	Value	Free	5%
	292-04		Plants, seed flowers and parts of plants n.e.s. mainly for use in medicines and perfumery	lb.	Value	Free	5%
	292-05		Seeds for planting	lb.	-	Free	Free
	292-06		Bulbs, tubers, and rhizomes of flowering or foilage plants; cuttings, slips, live trees and other plants	lb.	-	Free	Free
	292-07		Cut flowers and foliage	lb.	Value	15%	25%
	292-09		Vegetable saps, juices and extracts n.e.s. (except dyeing and tanning extracts) and vegetable materials including pectin, algae and kapok, n.e.s.	lb.	Value	Free	5%

SECTION 3. MINERAL FUELS, LUBRICANTS AND RELATED MATERIALS

DIVISION 31. MINERALS FUELS, LUBRICANTS AND RELATED MATERIALS

311			<u>Coal, Coke, and Briquettes</u>				
	311-01		Coal (anthracite, bituminous, sub-bituminous and lignite)	ton	-	Free	Free
	311-02		Coke of coal, and lignite	ton	-	Free	Free
	311-03		Briquettes of coal, of lignite, of coke and of peat	ton	-	Free	Free
312			<u>Petroleum, Crude and Partly Refined</u>				
	312-01		Petroleum, crude and partly refined for further refining (including natural gasolene)	ton	-	Free	Free
313			<u>Petroleum Products</u>				
	313-01		<u>Motor Spirit (gasoline and other light oils for similar uses) including gasoline blending agents</u>				
	313-01.1		Aviation spirit of 100 octane and over *				
	313-01.2		Aviation spirit of other grades *				
	313-01.4		Gasoline blending agents including Tetra Ethyl lead and similar anti-knock compounds				
	313-01.9		Other motor spirit (Gasoline and other light oils)*				

* See Protocol on Petroleum

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	Gener-
	313-02		<u>Lamp oil and white spirit (kerosene, illuminating oil)</u>				
		313-02.1	Kerosene, power (Vaporising oil or white spirit) *				
		313-02.2	Kerosene, illuminating, (Lamp Oil)*				
		313-02.9	Other lamp oil and white spirit				
	313-03		<u>Gas oil, diesel oil and other fuel oils</u>				
		313-03.1	Diesolene *				
		313-03.2	Oil, gas (including detergent alkalyte)*				
		313-03.3	Oil, diesel				
		313-03.4	Oil, fuel, bunker "C" grade*				
		313-03.9	Other fuel oils n.e.s.*				
	313-04		<u>Lubricating oils and greases, including mixtures with animal and vegetable lubricants</u>				
		313-04.1	Oils, lubricating *				
		313-04.2	Greases, lubricating*				
		313-04.9	Other oils and greases including mixtures with animal and vege- table lubricants				
	313-05		Mineral jelly and waxes (includ- ing petroleum)				
	313-09		<u>Pitch, resin, petroleum asphalt, coke of petroleum and other by- products of coal, lignite, petroleum and oil shale (includ- ing mixtures with asphalt), n.e.s. not chemicals</u>				
		313-09.1	Road oil (petroleum residual pro- duct e.g. coal, terolas, medium, light and heavy road oils) *				
		313-09.2	Petroleum (bitumin) asphalt *				
		313-09.9	All other by-products of petroleum, coal lignite and oil shale n.e.s., not chemicals *				
314			<u>Gas, Natural and Manufactured</u>				
		314-01	Gas, natural	lb.	Value	15%	25%
		314-02	Gas, manufactured	lb.	Value	15%	25%
315			<u>Electric Energy</u>				
		315-01	Electric energy	kw	Value	15%	25%

* See Protocol on Petroleum

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classi- fication	For Duty	Prefer- ential	Gener-	
SECTION 4.			ANIMAL AND VEGETABLE OILS AND FATS (Essential oils are classified in Section 5. Chemicals)					
			<u>DIVISION 41. ANIMAL AND VEGE- TABLE OILS (NOT ESSENTIAL OILS), FATS, GREASES AND DERIVATIVES</u>					
			<u>Animal Oils and Fats</u>					
	411-01		<u>Oils from fish and marine animals</u>					
		411-01.1	Oils from fish and marine animals (refined)	gal.	Value	7%	12%	
		411-01.2	Oils from fish (unrefined)	gal.	Value	7%	12%	
	411-02		<u>Animal oils fats and greases, excluding lard¹¹</u>					
		411-02.1	Oil, animal other than marine, excluding processed oil and lard	lb.	Value	5%	7½%	
		411-02.2	Fats and greases, animal, exclud- ing lard	lb.	Value	5%	7½%	
		411-02.3	Oil, lard	lb.	Value	10%	15%	
			<u>Vegetable Oils</u>					
	412-01		<u>Linseed oil</u>					
		412-01.1	Linseed oil, raw	gal.	gal.	10%	15%	
		412-01.2	Linseed oil, refined	gal.	gal.	20%	30%	
	412-02		<u>Soyabean oil</u>					
		412-02.1	Oil, Soya Bean, non-refined	gal.	gal.	20%	30%	
		412-02.2	Oil, Soya Bean, refined	gal.	gal.	20%	30%	
	412-03		<u>Cottonseed oil</u>					
		412-03.1	Oil, Cotton Seed, non-refined	gal.	gal.	20%	30%	
		412-03.2	Oil, Cotton Seed, refined	gal.	gal.	20%	30%	
	412-04		<u>Groundnut (peanut) oil</u>					
		412-04.1	Oil, Ground Nut (peanut), non- refined	gal.	gal.	20%	30%	
		412-04.2	Oil, Ground Nut (peanut), refined	gal.	gal.	20%	30%	
	412-05		<u>Olive oil</u>					
		412-05.1	Oil, Olive, non-refined	gal.	gal.	20%	30%	
		412-05.2	Oil, Olive, refined	gal.	gal.	20%	30%	
	412-06		<u>Palm oil</u>					
		412-06.1	Oil, Palm, non-refined	gal.	gal.	20%	30%	
		412-06.2	Oil, Palm, refined	gal.	gal.	20%	30%	

Margarine, lard, lard substitutes, shortenings and similar edible fats are classified in group 091 (items 091-01 and 091-02)

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	Gene
	412-07		Coconut (copra) oil	gal.	gal.	20%	30%
	412-08		Palm Kernel oil	gal.	gal.	20%	30%
	412-11		Castor Oil	gal.	gal.	20%	30%
	412-12		Tung oil	gal.	gal.	20%	30%
	412-19		Oil from seeds, nuts and kernels, n.e.s. (including pimento and nutmeg)	gal.	gal.	20%	30%
		412-19.1	Nutmeg Oil	lb.	Value	20%	30%
		412-19.2	Pimento Oil	lb.	Value	20%	30%
413			<u>Oils and Fats, Processed^{11/} and Waxes of Animals or Vegetable Origin</u>				
	413-01		Oils oxidized, blown or boiled (e.g. linseed oils)	lb.	Value	5%	10%
	413-02		Hydrogenated oils and fats				
	413-04		Waxes of animals or vegetable origin	lb.	Value	5%	10%
SECTION 5	CHEMICALS						
			<u>DIVISION 51 CHEMICAL ELEMENTS AND COMPOUNDS</u>				
511			<u>Inorganic Chemicals</u>				
	511-01		Inorganic acids and anhydrides (e.g. nitric sulphuric hydro- chloric acids)	lb.	Value	5%	10%
	511-02		Copper Sulphate				
	511-03		Sodium Hydroxide (caustic soda)				
	511-04		Sodium Carbonate (soda ash)				
	511-09		<u>Inorganic compounds and chemical elements, n.e.s.</u>				
		511-09.01	Arsenic and compounds thereof	lb.	Value	5%	10%
		511-09.02	Aluminium sulphate (sulphate of alumina)	lb.	Value	5%	10%
		511-09.03	Ammonium compounds	lb.	Value	5%	10%
		511-09.04	Red lead and orange lead	lb.	Value	5%	10%
		511-09.05	Potassium compounds	lb.	Value	5%	10%
		511-09.06	Sodium silicate (water glass)	lb.	Value	5%	10%
		511-09.07	Sodium sulphate (glauber salt)	lb.	Value	5%	10%
		511-09.08	Carbonic acid gas	lb.	Value	5%	10%
		511-09.11	Calcium carbide	cwt.	Value	5%	10%
		511-09.12	Barytes, ground	ton	Value	10%	15%
		511-09.19	All other inorganic compounds and chemical elements n.e.s.	lb.	Value	5%	10%
512			<u>Organic Chemicals</u>				
	512-01		<u>Aliphatic and other organic acids and anhydrides (e.g. acetic acid, tartaric and citric acid^{12/}</u>				
		512-01.1	Acetic acid	lb.	Value	5%	10%
		512-01.2	Citric acid	lb.	Value	5%	10%
			^{12/} Complex function acids (e.g. alcoholic acids) are classified in 512-09.				

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classification	For Duty	Preferential	General
		512-01.9	All other organic acids and anhydrides (including formic, tartartic, oxalic, lactic, etc)	per gal.	gal.	5%	10%
	512-02		Alcohol (ethylalcohol) denatured or not	per gal.	gal.	\$5.00	\$6.00
	512-03		Glycerine	lb.	Value	5%	10%
	512-04		Alcohols n.e.s. <u>3/</u>				
		512-04.1	Methylated spirits	per gal.	gal.	\$5.00	\$6.00
		512-04.9	Other alcohols, n.e.s.	per gal.	gal.	\$2.00	\$3.00
	512-05		Spirits of Turpentine	per gal.	Value	5%	10%
	512-09		<u>Organic compounds n.e.s.</u> (including complex function alcohols and acids). (This item includes separate chemically defined compounds which may appear elsewhere when mixed with other substances or when not chemically pure. For instance pure sugars are, and ordinary refined sugars are not, classified here)				
		512-09.1	Saccharine to be used for medical purposes only	lb.	Value	5%	10%
		512-09.2	Saccharine to be used for purposes other than medicinal	lb.	Value	5%	10%
		512-09.3	Citrate of lime	cwt.	Value	5%	10%
		512-09.9	Other organic chemicals n.e.s.	lb.	Value	5%	10%
<u>DIVISION 52 MINERAL TAR AND CRUDE CHEMICALS FROM COAL, PETROLEUM AND NATURAL GAS</u>							
521			<u>Mineral Tar and Crude Chemicals from Coal, Petroleum and Natural Gas</u>				
	521-01		Mineral tar and crude chemicals from coal, petroleum and natural gas	lb.	Value	10%	15%
	521-02		Tar oils and other crude chemicals from coal, petroleum and natural gas				
<u>DIVISION 53 DYEING, TANNING AND COLOURING MATERIALS</u>							
531			<u>Coal-Tar Dyestuffs and Natural Indigo</u>				
	531-01		Coal-tar dyestuffs and natural indigo (including artificial colour lakes)	lb.	Value	10%	15%

137 Complex alcohols (e.g. phenol alcohols are classified in 512-09)

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classification	For Duty	Preferential	General	
32			<u>Dyeing and Tanning Extracts, and Synthetic Tanning Materials</u>					
	532-01		Dyeing extracts (vegetable and animal, ^{14/})	lb.	Value	10%	15%	
	532-02		Tanning extracts, except synthetic tanning materials	lb.	Value	10%	15%	
	532-03		Synthetic tanning materials	lb.	Value	10%	15%	
33			<u>Pigments, Paints, Varnishes and Related Materials</u>					
	533-01		<u>Colouring materials, including distempers, other than of coal-tar origin</u>					
		533-01.1	Metallic pigments	lb.	Value	10%	15%	
		533-01.2	Blue, laundry	lb.	Value	12%	18%	
		533-01.3	Pigments, dry; other than of coal tar origin	lb.	Value	10%	15%	
		533-01.4	Distempers dry or not	lb.	Value	5%	10%	
		533-01.9	All other colouring materials other than of coal tar origin	lb.	Value	5%	10%	
	533-02		Printers' ink	lb.	Value	Free	5%	
	533-03		<u>Prepared paints, enamels, lacquers, varnishes, artists' colours, siccatives (paint driers) and mastics</u>					
		533-03.1	Paints and enamels and lacquers	lb.	Value	15%	25%	
		533-03.2	Varnishes	lb.	Value	15%	25%	
		533-03.3	Asphalt cement	ton	Value	15%	25%	
		533-03.4	Putty	lb.	Value	15%	25%	
		533-03.5	White lead, prepared pigment	lb.	Value	15%	25%	
		533-03.9	All other paints artists' colours etc. (including paint driers and mastics)	lb.	Value	15%	25%	
			<u>DIVISION 54 MEDICINAL AND PHARMACEUTICAL PRODUCTS</u>					
41			<u>Medicinal and Pharmaceutical Products</u>					
	541-01		Vitamins and vitamin preparations*					
	541-02		Bacteriological products, sera, vaccines					
	541-03		Penicillin, streptomycin, tetracycline and other anti-biotics*					
	541-04		<u>Opium, alkaloids, cocaine, caffeine, quinine and other alkaloids, salts and their derivatives*</u>					
		541-04.1	Narcotics and derivatives and other new synthetic drugs to which the dangerous drugs act applies (e.g. morphine, opium, cocaine, piltidine physeptone etc)					

^{14/} Including all vegetable and animal dyes except indigo

*See Protocol on Pharmaceutical Products.

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classification	For Duty	Preferential	General
		541-04.2	Quinine alkaloids and salts				
		541-04.9	Other alkaloids salts and derivatives n.e.s.				
	541-09		<u>Medicinal and pharmaceutical products n.e.s.</u>				
		541-09.01	Dental amalgams				
		541-09.02	Atebrin, paludrin, plasmochin and similar anti-malarial preparations *				
		541-09.03	Acetyl-salicylic acid (asprin) phenacetin and similar pain-relieving drugs				
		541-09.04	Local and general anaesthetics including novocain, eucain and similar preparations				
		541-09.05	Salves and ointments, proprietary (all kinds)				
		541-09.06	Eye-washes and lotions part of 552-01 and personal antiseptics, proprietary				
		541-09.07	Adhesive plasters and tapes and medicated bandages				
		541-09.08	Tonics, blood-purifiers and nerve foods				
		541-09.11	Cathartics (senna leaves and pods, epsom salts, seidlitz, liver salts etc.)				
		541-09.12	Cough and cold preparations (except salves and ointments)				
		541-09.13	Sulpha drugs (e.g. sulphathiazole thalazole, M.B. 693, etc)				
		541-09.14	Medicinal wines				
		541-09.15	Medicinal spirits				
		541-09.16	Insulin*				
		541-09.19	Other Medicinal and pharmaceutical products				
			<u>DIVISION 55 ESSENTIAL OILS AND PERFUME MATERIALS; TOILET POLISHING AND CLEANSING PREPARATIONS</u>				
51			<u>Essential oils, perfume and flavour materials</u>				
	551-01		<u>Essential vegetable oils</u>				
		551-01.1	Lime Oil	lb.	Value	20%	30%
		551-01.2	Bay Oil	lb.	Value	20%	30%
		551-01.3	Orange oil	lb.	Value	20%	30%
		551-01.4	Lemon oil	lb.	Value	20%	30%
		551-01.9	Other essential vegetable oils	lb.	Value	20%	30%
	551-02		Synthetic perfume and flavour materials and concentrates, and enfleurages greases and mixtures of alcohol and essential oils	lb.	Value	5%	10%

See Protocol on Pharmaceutical Products

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classification	For Duty	Preferential	General	
			<u>Perfumery, Cosmetics, Soaps and Cleansing and Polishing Preparations</u>					
	552-01		<u>Perfumery, cosmetics, dentifrices and other toilet preparations except soaps</u>					
		552-01.1	Bay Rum	liq. gal.	Value	60%	70%	
		552-01.2	Perfumed spirits other than Bay rum	liq. gal.	Value	35%	45%	
		552-01.3	Other perfumes	liq. gal.	Value	25%	35%	
		552-01.4	Dentifrices	lb.	Value	15%	20%	
		552-01.9	Other cosmetics and toilet preparations except soaps n.e.s.	lb.	Value	30%	40%	
	552-02		<u>Soaps and cleansing preparations</u>					
		552-02.1	Soaps, hard, in bars or tablets, other than toilet, abrasive and shaving soaps	lb.	Value	20%	30%	
		552-02.2	Soaps, toilet and medicinal including liquid soap	lb.	Value	20%	30%	
		552-02.3	Soap, soft and resin soaps	lb.	Value	15%	25%	
		552-02.4	Soap powders, flakes, granules, not for toilet purposes principally used in washing preparations	lb.	Value	15%	25%	
		552-02.5	Cleansing preparations not containing soap	lb.	Value	15%	25%	
		552-02.9	Other soaps and cleansing preparations, n.e.s.	lb.	Value	15%	25%	
	552-03		<u>Waxes, polishes, pastes, powder and similar preparations for polishing and preserving leather, wood, metal, glass or other materials</u>					
		552-03.1	Waxes and polishes for leather	lb.	Value	15%	25%	
		552-03.2	Waxes and polishes for metal	lb.	Value	15%	25%	
		552-03.3	Waxes and polishes for wood, furniture and floor)	lb.	Value	15%	25%	
		552-03.4	Waxes and polishes for material other than leather, metal or wood	lb.	Value	15%	25%	
		552-03.9	Other preparations for polishing and preserving leather, wood, metal, glass and other materials n.e.s.	lb.	Value	15%	25%	
			<u>DIVISION 56. FERTILIZERS MANUFACTURED</u>					
			<u>Fertilizers, Manufactured</u>					
	561-01		<u>Nitrogenous fertilizers and nitrogenous fertilizer materials (other than natural), n.e.s.</u>					

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classi- fication	For Duty	Prefer- ential	Gener-	
		561-01.1	Ammonium nitrate	ton	-	Free	Free	Free
		561-01.2	Ammonium phosphate	ton	-	Free	Free	Free
		561-01.3	Ammonium sulphate	ton	-	Free	Free	Free
		561-01.4	Calcium nitrate	ton	-	Free	Free	Free
		561-01.5	Cyanamide	ton	-	Free	Free	Free
		561-01.6	Sodium nitrate	ton	-	Free	Free	Free
		561-01.9	Other nitrogenous fertilizers	ton	-	Free	Free	Free
561-02			<u>Phosphatic fertilizers and phosphatic fertilizer materials (other than natural), including superphosphates and basic dephosphorization slag</u>					
		561-02.1	Super phosphates single (all grades below 25% P2O5)	ton	-	Free	Free	Free
		561-02.2	Super phosphates double (all grades 25% P2O5 and over)	ton	-	Free	Free	Free
		561-02.3	Basic slag	ton	-	Free	Free	Free
		561-02.9	Other phosphatic fertilizers	ton	-	Free	Free	Free
561-03			<u>Potassic fertilizers and potassic fertilizer materials, except crude potash salts</u>					
		561-03.1	Muriate of potash	ton	-	Free	Free	Free
		561-03.2	Potassium sulphate	ton	-	Free	Free	Free
		561-03.9	Other potassic fertilizers	ton	-	Free	Free	Free
561-09			<u>Fertilizers n.e.s. including mixed fertilizers</u>					
		561-09.1	Manure salts	ton	-	Free	Free	Free
		561-09.9	Other fertilizers including mixed fertilizers, n.e.s.	ton	-	Free	Free	Free
			<u>DIVISION 59. EXPLOSIVES AND MISCELLANEOUS CHEMICAL MATERIALS AND PRODUCTS</u>					
591			Explosives					
591-01			<u>Propellant powders, prepared explosives and hunting or sporting ammunition</u>					
		591-01.1	Cartridges, loaded	doz.	Value	30%	40%	40%
		591-01.2	Lead shot and buck shot	lb.	Value	30%	40%	40%
		591-01.3	Cartridge cases, empty, whether primed or not	doz.	Value	30%	40%	40%
		591-01.9	Other propellant powders prepared explosives etc.	doz.	Value	30%	40%	40%
591-02			Fuses, primers and detonators	lb.	Value	30%	40%	40%
591-03			Pyrotechnical articles	lb.	Value	30%	40%	40%

Group	Item	Sub-item	Class or Description of Goods	UNIT	RATE OF DUTY			
				For Classi- fication	For Duty	Prefer- ential	Gene	
599			<u>Miscellaneous Chemical Materials and Products</u>					
	599-01		Synthetic plastic materials in blocks, sheets, rods, tubes, powder and other primary forms	lb.	Value	Free	5%	
	599-02		<u>Insecticides, fungicides, disinfectants, including sheep and cattle dressings and similar preparations</u>					
		599-02.1	Insecticides	lb.	-	Free		Fre
		599-02.2	Fungicides	lb.	-	Free		Fre
		599-02.9	Disinfectants including sheep and cattle dressings and similar preparations	lb.	-	Free		Fre
	599-03		<u>Starches, starchy substances, dextrins, gluten and gluten flour</u>					
		599-03.1	Starches, excluding starches prepared for food	lb.	Value	15%	25%	
		599-03.9	Other starchy substances, dextrins, gluten and gluten flour, n.e.s.	lb.	-	Free		Fre
	599-04		<u>Casein, albumen, gelatin, glue and dressings</u>					
		599-04.1	Casein	lb.	Value	5%	10%	
		599-04.2	Glue	lb.	Value	5%	10%	
		599-04.9	Other albumen, gelatin, glue etc.					
	599-09		<u>Chemical materials and products, n.e.s.</u>					
		599-09.1	Wood preservatives	lb.	Value	Free	5%	
		599-09.2	Other chemical materials and products, n.e.s.	lb.	Value	10%	15%	

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For starches prepared for use as food, see item 055-04.

Group	Item	Sub-item	Class or Description of Goods	UNIT	RATE OF DUTY			
				For Classi- fication	For Duty	Prefer- ential	Gener-	
99			<u>Miscellaneous Chemical Materials and Products</u>					
	599-01		Synthetic plastic materials in blocks, sheets, rods, tubes, powder and other primary forms	lb.	Value	Free	5%	
	599-02		<u>Insecticides, fungicides, disinfectants, including sheep and cattle dressings and similar preparations</u>					
		599-02.1	Insecticides	lb.	-	Free	Free	
		599-02.2	Fungicides	lb.	-	Free	Free	
		599-02.9	Disinfectants including sheep and cattle dressings and similar preparations	lb.	-	Free	Free	
	599-03		<u>Starches, starchy substances, dextrins, gluten and gluten flour</u>					
		599-03.1	Starches, excluding starches prepared for food	lb.	Value	15%	25%	
		599-03.9	Other starchy substances, dextrins, gluten and gluten flour, n.e.s.	lb.	-	Free	Free	
	599-04		<u>Casein, albumen, gelatin, glue and dressings</u>					
		599-04.1	Casein	lb.	Value	5%	10%	
		599-04.2	Glue	lb.	Value	5%	10%	
		599-04.9	Other albumen, gelatin, glue etc.					
	599-09		<u>Chemical materials and products, n.e.s.</u>					
		599-09.1	Wood preservatives	lb.	Value	Free	5%	
		599-09.2	Other chemical materials and products, n.e.s.	lb.	Value	10%	15%	

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For starches prepared for use as food, see item 055-04.

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	Genera-
SECTION 6 MANUFACTURED GOODS CLASSIFIED CHIEFLY BY MATERIALS							
<u>DIVISION 61. LEATHER, LEATHER MANUFACTURES, N.E.S. AND DRESSED FURS</u>							
<u>Leather</u>							
	611-01		<u>Leather (excluding artificial leather)</u>				
		611-01.1	Hide or skin, tanned or cured	lb.	Value	5%	10%
		611-01.2	Other dressed hide or skin	lb.	Value	5%	10%
	611-02		Reconstituted and artificial leather containing leather or leather fibre	lb.	Value	5%	10%
<u>Manufactures of Leather and Artificial or Reconstituted Leather, n.e.s.</u>							
	612-01		Machine leather belting and other articles of leather for use in machinery	lb.	Value	Free	5%
	612-02		Saddlery and other harness makers' goods	lb.	Value	20%	30%
	612-03		Uppers, legs and other pre- pared parts of footwear of all materials	lb.	Value	10%	15%
	612-09		Manufactures of leather, n.e.s.	lb.	Value	15%	25%
<u>Furs Dressed or Dressed and Dyed</u>							
	613-01		Furs dressed or dressed and dyed (including artificial furs) not made up into articles of clothing	lb.	Value	5%	10%
<u>DIVISION 62. RUBBER MANUFACTURES n.e.s.</u>							
<u>Rubber Fabricated Materials</u>							
	621-01		Rubber fabricated materials (e.g. pastes, sheets, rods, threads, tubes of rubber)	lb.	Value	5%	10%
<u>Rubber Manufactured Articles n.e.s.</u>							
	629-01		<u>Rubber tyres and tubes for vehicles and aircraft</u>				
		629-01.01	Inner tubes for motor cars	No.	Value	15%	25%
		629-01.02	Inner tubes for lorries (trucks) trailers, buses and vans	No.	Value	10%	15%
		629-01.03	Inner tubes for tractors, road building and maintenance vehicles	No.	Value	10%	15%
		629-01.04	Inner tubes for tri-cars motor cycles and auto-cycles	No.	Value	15%	25%

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classi- fication	For Duty	Prefer- ential	Gener-	
		629-01.05	Inner tubes for bicycles	No.	Value	10%	15%	
		629-01.06	Inner tubes for other vehicles n.e.s. (including aircraft, animal drawn carts, hand trucks, etc.	No.	Value	10%	15%	
		629-01.07	Outer casings (tyres) for motor cars	No.	Value	15%	25%	
		629-01.08	Outer casings worn (tyres) for motor cars	No.	Value	Free	Free	
		629-01.11	Outer casings (tyres) for lorries (trucks), trailers, buses and vans	No.	Value	10%	15%	
		629-01.12	Outer casings (tyres) worn, for lorries (trucks), trailers, buses and vans	No.	Value	Free	Free	
		629-01.13	Outer casings (tyres) for tractors, road building and maintenance vehicles	No.	Value	10%	15%	
		629-01.14	Outer casings worn (tyres) for tractors, road building and maintenance vehicles	No.	Value	Free	Free	
		629-01.15	Outer casings (tyres) for other vehicles n.e.s. (including aircraft animal drawn carts and hand trucks)	No.	Value	10%	15%	
		629-01.16	Solid tyres for motor cars, motor cycles and tri-cars	No.	Value	15%	25%	
		629-01.17	Solid tyres for other vehicles	No.	Value	15%	25%	
		629-01.19	Other rubber tyres and tubes etc. n.e.s.					
	629-02		Hygenic, medical and surgical articles of rubber, (not including tubes)	No.	Value	15%	25%	
	629-09		Manufactures of soft and hard rubber, n.e.s.					
<u>DIVISION 63. WOOD AND CORK MANUFACTURES (EXCLUDING FURNITURE)¹⁷</u>								
31			<u>Veneers, Plywood, Boards, Artificial or Reconstituted Wood and Other Wood, Worked n.e.s.</u>					
	631-01		Veneer sheets	Cub.ft.	Value	15%	25%	
	631-02		Plywood, including wood faced with veneer sheets	Cub.ft.	Value	15%	25%	
	631-03		Fibreboards (not paperboards)	Cub.ft.	Value	15%	25%	
	631-09		<u>Artificial or reconstituted wood in sheets, in blocks, in boards (except fibreboards) or the like (shavings or sawdust agglomerated with natural or artificial resins or with other organic binding substances) and other wood simply shaped or worked, n.e.s.</u>					

^{17/} Prefabricated buildings and panels of all materials are classified in Group 811 (item 811-01) and wood furniture in group 821.

Group	Item	Sub-item	Class or Description of Goods	UNIT	For	RATE OF DUTY	
				For		Duty	Prefer- ential
				Classification	Duty		
		631-09.1	Beadings and mouldings, wooden	doz.	Value	15%	25%
		631-09.9	All other artificial or reconstituted wood in sheets etc. and other wood simply shaped	doz.	Value	15%	25%
32			<u>Wood Manufactures n.e.s.</u>				
	632-01		Boxes, cases, crates, and parts thereof	lb.	Value	15%	25%
	632-02		Cooperage products	lb.	Value	5%	7½%
	632-03		<u>Builders'woodwork (including doors, sashes, blocks and strips for parquet and other flooring, and ready-cut wooden parts of buildings with or without fittings and accessories but excluding prefabricated buildings</u>				
		632-03.1	Doors and sashes	-	Value	15%	25%
		632-03.2	Blocks and strips for parquet flooring	Cub.ft.	Value	15%	25%
		632-03.9	Other builders' woodwork n.e.s.				
	632-09		<u>Manufactures of wood, n.e.s.</u>				
		632-09.1	Shingles	doz.	1000	\$1.20	\$1.80
		632-09.2	Household and kitchen woodware other than articles of furniture (e.g. bread-boards, broom handles, clothes pegs, trays, curtain rods, etc.)	-	Value	20%	30%
		632-09.9	All other manufactures of wood n.e.s.	-	Value	10%	15%
33			<u>Cork Manufactures</u>				
	633-01		Agglomerated cork materials	lb.	Value	15%	25%
	633-09		<u>Articles made of natural or agglomerated cork, n.e.s.</u>				
		633-09.1	Materials of cork for building	lb.	Value	15%	25%
		633-09.2	Materials of cork for insulation	lb.	Value	15%	25%
		633-09.3	Bottle corks	lb.	Value	15%	25%
		633-09.9	Other articles of natural or agglomerated cork	lb.	Value	15%	25%
			<u>DIVISION 64. PAPER, PAPERBOARD AND MANUFACTURES THEREOF</u>				
41			<u>Paper and Paperboard</u>				
	641-01		Newsprint paper	cwt.	-	Free	Free
	641-02		Printing and writing papers in rolls and sheets other than newsprint	cwt.	Value	5%	12½%

7/ Prefabricated buildings and panels of all materials are classified in group 811 (item 811-01) and wood furniture in group 821.

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	Gener- al
	641-03		Common packing and wrapping paper	cwt.	Value	15%	25%
	641-04		Paperboard (cardboard) including corrugated cardboard but not including building board	cwt.	Value	15%	25%
	641-05		Building board of paper or of pulp not impregnated	cwt.	Value	15%	25%
	641-06		Paper and paperboard, bituminized or asphalted, including reinforced and coated with graphite in imitation of slate	cwt.	Value	15%	25%
	641-07		Paper and paperboard, coated, impregnated, vulcanized, etc., other than bituminized or asphalted ¹⁸	cwt.	Value	15%	25%
	641-08		Wallpaper, including lincrusta	cwt.	Value	15%	25%
	641-11		Cigarette paper in bulk rolls or sheets	cwt.	Value	Free	5%
	641-12		Blotting paper, filter paper and blocks ¹⁹	cwt.	Value	15%	25%
	641-19		Paper and paperboard, n.e.s.	cwt.	Value	10%	20%
42			<u>Articles made of Pulp, of Paper and of Paperboard</u>				
	642-01		<u>Paper bags, cardboard boxes and other containers of paper or cardboard</u>				
		642-01.1	Paper bags	lb.	Value	15%	25%
		642-01.2	Cardboard boxes and other containers of paper or cardboard	lb.	Value	15%	25%
	642-02		Envelopes, paper in boxes, packets etc.	lb.	Value	20%	30%
	642-03		<u>Exercise books, registers, albums diaries, memorandum books and other manufactures of writing paper</u>				
		642-03.1	Exercise books	lb.	-	Free	10% ?
		642-03.9	All other manufactures of writing paper including registers, albums, diaries and memorandum books	lb.	Value	20%	30%
	642-09		<u>Articles of pulp of paper and of paperboard n.e.s. (including cigarette paper cut to size for cigarettes)</u>				

8/ Carbon and similar paper, cut to size, are classified in 642-09

9/ Blotting and filter paper, cut to size, are classified in 642-09

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For	Classification	For	Duty	Prefer-
						Duty	ential	
		642-09.1	Toilet paper	lb.	Value	20%		30%
		642-09.9	Other articles of pulp, of paper and of paperboard, n.e.s. (including cigarette paper cut to size for cigarettes)	lb.	Value	15%		25%
<u>DIVISION 65. TEXTILE YARN, FABRICS, MADE UP ARTICLES AND RELATED PRODUCTS</u>								
<u>Textile Yarn and Thread</u>								
51	651-01		<u>Thrown silk and other silk yarn and thread (including schappe and bourette)</u>					
		651-01.1	Silk yarn and thread put up for retail sale	lb.	Value	15%		25%
		651-01.2	Silk yarn and thread not for retail sale	lb.	Value	5%		10%
	651-02		<u>Yarn of Wool and Hair</u>					
		651-02.1	Yarn of wool and hair and thread put up for retail sale	lb.	Value	15%		25%
		651-02.2	Yarn of wool and hair and thread not put up for retail sale	lb.	Value	5%		10%
	651-03		<u>Cotton yarn and thread, grey (unbleached), not mercerized</u>					
		651-03.1	Cotton yarn and thread, grey, not mercerized, put up for retail sale	lb.	Value	15%		25%
		651-03.2	Cotton yarn and thread, grey, not mercerized, not put up for retail sale	lb.	Value	5%		10%
	651-04		<u>Cotton yarn and thread, bleached dyed or mercerized</u>					
		651-04.1	Cotton yarn and thread, bleached dyed or mercerized, put up for retail sale	lb.	Value	15%		25%
		651-04.2	Cotton yarn and thread, bleached dyed or mercerized not put up for retail sale	lb.	Value	5%		10%
	651-05		<u>Yarn and thread of flax, hemp and ramie</u>					
		651-05.1	Yarn and thread of flax, hemp and ramie put up for retail sale	lb.	Value	15%		25%
		651-05.2	Yarn and thread of flax, hemp and ramie not put up for retail sale	lb.	Value	5%		10%

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	Genera-
	651-06		<u>Yarn and thread of synthetic fibres and spun glass</u>				
		651-06.1	Yarn and thread of synthetic fibres and spun glass put up for retail sale	1b.	Value	15%	25%
		651-06.2	Yarn and thread of synthetic fibres and spun glass not put up for retail sale	1b.	Value	5%	10%
	651-07		<u>Yarn of textile fibres mixed with metal</u>				
		651-07.1	Yarn of textile fibres mixed with metal put up for retail sale	1b.	Value	15%	25%
		651-07.2	Yarn of textile fibres mixed with metal not put up for retail sale	1b.	Value	5%	10%
	651-09		<u>Yarn of textile n.e.s. (including paper yarn)</u>				
		651-09.1	Yarn of textile n.e.s. (including paper yarn) put up for retail sale	1b.	Value	15%	25%
		651-09.2	Yarn of textile n.e.s. (including paper yarn) not put up for retail sale	1b.	Value	5%	10%
			<u>Cotton Fabrics of Standard Type (not including narrow and special fabrics)</u>				
	652-01		<u>Cotton fabrics, grey (unbleached)</u>				
		652-01.1	Cotton fabrics, grey (unbleached) put up for retail sale	1b.& sq.yd.	Value	15%	25%
		652-01.2	Cotton fabrics, grey (unbleached) not put up for retail sale	1b.& sq.yd.	Value	5%	10%
	652-02		<u>Cotton fabrics other than grey (bleached, dyed, mercerized, printed or otherwise finished)</u>				
		652-02.01	Cotton fabrics (other than grey) bleached and put up for retail sale	1b.& sq.yd.	Value	15%	25%
		652-02.02	Cotton fabrics (other than grey) bleached and not put up for retail sale	1b.& sq.yd.	Value	5%	10%
		652-02.03	Cotton fabrics (other than grey) printed and put up for retail sale	1b.& sq.yd.	Value	15%	25%
		652-02.04	Cotton fabrics (other than grey) printed and not put up for retail sale	1b.& sq.yd.	Value	5%	10%
		652-02.05	Cotton fents put up for retail sale	1b.& sq.yd.	Value	15%	25%
		652-02.06	Cotton fents not put up for retail sale	1b.& sq.yd.	Value	5%	10%
		652-02.18	Other cotton fabrics, other than grey (bleached, dyed, mercerized, printed or otherwise finished, put up for retail sale (n.e.s.))	1b.& sq.yd.	Value	15%	25%

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classification	For Duty	Preferential	General
		652-02.19	Other cotton fabrics other than grey, bleached, dyed, mercerized, printed or otherwise finished, not put up for retail sale. n.e.s.	lb.&sq.yd.	Value	5%	10%
			<u>Textile Fabrics of Standard Type (not including narrow and special fabrics), Other than Cotton Fabrics</u>				
	653-01		<u>Silk Fabrics</u>				
		653-01.1	Silk fabrics put up for retail sale	lb.&sq.yd.	Value	20%	30%
		653-01.2	Silk fabrics not put up for retail sale	lb.&sq.yd.	Value	5%	10%
	653-02		<u>Woollen and worsted fabrics, (including fabrics of fine hair)</u>				
		653-02.1	Woollen and worsted fabrics (including fabrics of fine hair) put up for retail sale	lb.&sq.yd.	Value	20%	30%
		653-02.2	Woollen and worsted fabrics (including fabrics of fine hair) not put up for retail sale	lb.&sq.yd.	Value	5%	10%
	653-03		<u>Linen, hemp and ramie fabrics</u>				
		653-03.1	Linen fabrics (pure linen), put up for retail sale				
		653-03.2	Linen fabrics (pure linen), not put up for retail sale				
		653-03.3	Hemp and ramie fabrics (pure) put up for retail sale				
		653-03.4	Hemp and ramie fabrics (pure) not put up for retail sale				
		653-03.5	Fabrics made of mixtures of linen or hemp or ramie, put up for retail sale				
		653-03.6	Fabrics made of mixtures of linen or hemp or ramie, not put up for retail sale				
	653-04		<u>Fabrics of jute</u>				
		653-04.1	Jute fabric	lb.&sq.yd.	Value	15%	25%
		653-04.2	Jute bagging or sacking	lb.&sq.yd.	Value	15%	25%
	653-05		<u>Fabrics of synthetic fibre and spun glass</u>				
		653-05.1	Fabrics made wholly of artificial silk	lb.&sq.yd.	Value	15%	25%
		653-05.2	Fabrics made of artificial silk mixed with other materials	lb.&sq.yd.	Value	20%	30%
		653-05.9	Fabric of other synthetic fibres and spun glass n.e.s.	lb.&sq.yd.	Value	20%	30%
	653-06		Fabrics of textile fibres mixed with metal	lb.&sq.yd.	Value	30%	40%
	653-07		Knitted fabrics (piece goods of all textile fibres)	lb.&sq.yd.	Value	15%	25%

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	Genera
	653-09		Fabrics, n.e.s. (including fabrics made of coarse hair and paper yarn)	lb.&sq.yd.	Value	15%	25%
54			<u>Tulle, Lace, Embroidery, Ribbons, Trimmings and Other Small Wares</u>				
	654-01		Tulle, lace and lace fabrics of all fibres (including net and netting)	lb.&sq.yd.	Value	20%	30%
	654-02		Ribbons of silk and of synthetic fibres (including all narrow fabrics of silk and synthetic fibres)	lb.&sq.yd.	Value	20%	30%

Group	Item	Sub-item	Class or Description of Goods	UNIT For		RATE OF DUTY		
				Classi- fication	For Duty	Prefer- ential	Genera l	
	654-03		Ribbons (other than of silk and of synthetic fibres); trimmings, tapes and bindings of all fibres, except elastic	lb.&sq.yd.	Value	15%		25%
	654-04		Embroidery, in the piece, in strips or in motifs, not including embroidered clothing and other embroidered made-up articles.	lb.&sq.yd.	Value	15%		25%
655			<u>Special Textile Fabrics and Related Products</u>					
	655-01		Felts and felt articles, except hats and hoods for hats (hat bodies)	lb.	Value	20%		30%
	655-02		Hat bodies of wool-felt and fur-felt	lb.	Value	20%		30%
	655-03		Hat bodies, n.e.s.	lb.	Value	20%		30%
	655-04		Rubberized and other impregnated fabrics and felts, except linoleums	lb.	Value	20%		30%
	655-05		Elastic fabrics, webbing and other small wares of elastic	lb.	Value	20%		30%
	655-06		<u>Cordage, cables, ropes, twines and manufactures thereof (fishing nets, ropemakers' wares)</u>					
		655-06.1	Cordage and twine of cotton	lb.	Value	10%		20%
		655-06.2	Cordage and twine of hemp	lb.	Value	10%		20%
		655-06.3	Cordage and twine of other materials	lb.	Value	10%		20%
		655-06.4	Other cordage and twine of hemp	lb.	Value	10%		20%
		655-06.5	Ropes and cables of hemp	lb.	Value	10%		20%
		655-06.6	Manufactures of cordage, n.e.s. (e.g. fishing nets, hammocks, etc.)	lb.	Value	15%		25%
		655-06.7	Other ropes and cables of other materials	lb.	Value	15%		25%
	655-09		Special products of textile materials & of related materials n.e.s. (including textile materials used in machinery and plant)	lb.	Value	Free		5%
656			<u>Made up Articles Wholly or Chiefly of Textile Material (n.e.s.) other than Clothing and Footwear</u>					
	656-01		<u>Bags and sacks for packing, new or used</u>					
		656-01.1	Bags and sacks of jute for packing, new or used	No.	Value	Free		5%

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	General
		656-01.9	Bags and sacks of textile material other than jute for packing, new or used	No.	Value	Free	5%
	656-02		<u>Tarpaulins, tents, awnings, sails and other made-up canvas goods</u>				
		656-02.1	Tarpaulins	lb.	Value	15%	25%
		656-02.9	Tents, awnings, sails and all other made-up canvas goods	lb.	Value	15%	25%
	656-03		Blankets, travelling rugs, and coverlets of all materials	lb.	Value	15%	25%
	656-04		Bed linen, table linen, kitchen linen and toilet linen	lb.	Value	15%	25%
7			<u>Floor Coverings and Tapestries</u>				
	657-01		Carpets, carpeting, floor rugs, mats, matting and tapestries of wool and fine hair	sq.yd.	Value	20%	30%
	657-02		Carpets, carpeting, floor rugs, mats, matting and tapestries of textile fibres other than of wool and fine hair	sq.yd.	Value	20%	30%
	657-03		Carpets, carpeting, floor rugs, mats, and matting of vegetable plaiting materials (including coconut matting) n.e.s.	sq.yd.	Value	25%	40%
	657-04		Linoleum and similar products	sq.yd.	Value	15%	25%
			<u>DIVISION 66. NON-METALLIC MINERAL MANUFACTURES, n.e.s.</u>				
11			<u>Lime, Cement, and Fabricated Building Materials except Glass and Clay Materials</u>				
	661-01		<u>Lime (excluding pure calcium oxide and pure calcium hydroxide)</u>				
		661-01.1	Limestone ground or pulverized for agricultural use	cwt.	-	Free	Free
		661-01.2	Other lime for use in agriculture	cwt.	-	Free	Free
		661-01.9	All other lime	cwt.	-	Free	Free
	661-02		Cement	cwt.	100 lb	20¢	35¢
	661-03		Building and monumental stone (dimension), worked	cwt.	Value	15%	25%
	661-09		Building materials of asbestos cement and of unfired non-metallic minerals, n.e.s. (excluding clay and glass)	cwt.	Value	15%	25%
2			<u>Clay Construction Materials and Refractory Construction Materials</u>				

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	General
	662-01		<u>Bricks, tiles, pipes and other products of brick earth or of ordinary baked clay</u>				
		662-01.1	Bricks and roofing tiles of brick earth	cwt.	Value	10%	15%
		662-01.9	Pipes and other products of brick earth	cwt.	Value	10%	15%
	662-02		<u>Wall tiles, floor tiles, pipes and other clay construction materials except those of brick earth or of ordinary baked clay</u>				
		662-02.1	Floor and wall tiles (glazed)	lb.	Value	10%	15%
		662-02.2	Floor and wall tiles (unglazed)	lb.	Value	10%	15%
		662-02.9	All other tiles and clay construction materials not of brick earth or ordinary baked clay n.e.s.	lb.	Value	10%	15%
	662-03		<u>Refractory bricks and other refractory construction materials</u>				
		662-03.1	Refractory bricks	cwt.	Value	5%	10%
		662-03.9	Other refractory construction materials	cwt.	Value	5%	10%
3			<u>Mineral Manufactures n.e.s. Not Including Clay and Glass</u>				
	663-01		Grinding and polishing wheels and stones	cwt.	Value	15%	25%
	663-02		Abrasive cloths and papers and similar articles	cwt.	Value	15%	25%
	663-03		Manufactures of asbestos, not including building materials	cwt.	Value	15%	25%
	663-04		Manufactures of mica (built-up mica products and articles made from sheet mica and built-up mica)	cwt.	Value	15%	25%
	663-05		Carbon and graphite products, except crucibles (including lighting carbons, electrodes, carbon brushes and brush stock and battery carbon)	cwt.	Value	15%	25%
	663-06		Non-metallic minerals, worked or manufactured n.e.s. (except ceramics)	cwt.	Value	15%	25%
	663-07		Refractory products other than refractory construction materials (e.g. retorts, crucibles, muffles, nozzles, plugs, supports, tubes, pipes, sheets, rods)	cwt.	Value	15%	25%
	663-09		Articles of ceramic materials n.e.s.	cwt.	Value	15%	25%

Group	Item	Sub-item	Class. or Description of Goods	UNIT		RATE OF DUTY	
				For	For	Prefer-	General
				Classification	Duty	ential	
4			<u>Glass</u>				
	664-01		Glass in the mass, including broken and powdered glass and glass rods and tubing	cwt.	Value	10%	15%
	664-02		Optical glass and spectacle glass unworked	lb.	Value	10%	15%
	664-03		Sheet (window) glass, unworked	lb.	Value	10%	15%
	664-04		Plate glass (unobscured flat glass ground and polished on both sides) not otherwise worked	lb.	Value	15%	25%
	664-05		Rolled, obscured or wired (reinforced) glass, not otherwise worked	lb.	Value	15%	25%
	664-06		Bricks, tiles and other construction materials of cast or pressed glass	lb.	Value	15%	25%
	664-07		Laminated and other safety glass	lb.	Value	15%	25%
	664-08		Sheet and plate glass, tinned, silvered or coated with platinum, not further worked	lb.	Value	15%	25%
	664-09		Glass, n.e.s.	lb.	Value	15%	25%
5			<u>Glassware</u>				
	665-01		<u>Bottles, flasks and other containers, stoppers and closures of common glass; blown, pressed or moulded but not otherwise worked</u>				
	665-01.1		Beer, wine, spirit and similar common glass bottles	doz.	Value	Free	5%
	665-01.2		Other bottles (including milk bottles and medicine bottles)	doz.	Value	Free	5%
	665-01.9		All other bottles, flasks and containers etc. of common glass n.e.s.	doz.	Value	15%	25%
	665-02		<u>Glass tableware and other articles of glass for household, hotel and restaurant use</u>				
	665-02.1		Glass tableware of plain glass (not heat resisting e.g. bowls glasses, etc.)	lb.	Value	15%	25%
	665-02.2		Glass tableware of plain glass, heat resisting	lb.	Value	15%	25%
	665-02.3		Glass tableware of figured or ornamented glass (cut, etched, etc)	lb.	Value	15%	25%
	665-02.4		Other household (including hotel and restaurant) glassware of plain glass, n.e.s.	lb.	Value	15%	25%
	665-02.5		Other household (including hotel and restaurant) glassware of figured or ornamented glass (cut or etched), n.e.s.	lb.	Value	15%	25%

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	General
	665-09		<u>Articles made of Glass, n.e.s.</u>				
		665-09.1	Glass for the manufacture of electric bulbs and valves	No.	Value	15%	25%
		665-09.2	Glassware for laboratory use, including such goods of fused quartz or silica	lb.	Value	15%	25%
		665-09.9	Other articles made of glass n.e.s.	lb.	Value	15%	25%
66			<u>Pottery</u>				
	666-01		<u>Table and other household and art articles wholly of ordinary baked clay or ordinary stoneware</u>				
		666-01.1	Table articles of ordinary baked clay etc.	lb.	Value	15%	25%
		666-01.2	Other household articles of ordinary baked clay etc.	lb.	Value	15%	25%
		666-01.9	Other art articles of ordinary baked clay, n.e.s.	lb.	Value	15%	25%
	666-02		<u>Table and other household (including hotel and restaurant) and art articles of faience or fine earthenware</u>				
		666-02.1	Table (including hotel and restaurant) articles of faience etc.	lb.	Value	15%	25%
		666-02.2	Other household (including hotel and restaurant) articles of faience etc.	lb.	Value	15%	25%
		666-02.9	Other art articles of faience etc.	lb.	Value	15%	25%
	666-03		<u>Table and other household (including hotel and restaurant) and art articles of chinaware or porcelain</u>				
		666-03.1	Table (including hotel and restaurant) articles of chinaware etc.	lb.	Value	15%	25%
		666-03.2	Other household (including hotel and restaurant) articles of chinaware etc.	lb.	Value	15%	25%
		666-03.9	Other art articles of chinaware or porcelain	lb.	Value	15%	25%
			<u>DIVISION 67. SILVER, PLATINUM, GEMS AND JEWELLERY</u>				
71			<u>Silver and Platinum Group Metals</u>				
	671-01		Silver, unworked and partly worked	oz.troy	Value	20%	30%
	671-02		Platinum and other metals of platinum group unworked and partly worked	oz.troy	Value	20%	30%

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	Genera- l
72			<u>Precious and Semi-precious Stones and Pearls, Unworked and Worked</u>				
	672-01		Precious and semi-precious stones (including synthetic) uncut	oz.troy	Value	20%	30%
	672-02		Precious and semi-precious stones (including synthetic) cut but not set	oz.troy	Value	20%	30%
	672-03		Natural and cultured pearls, unworked	oz.troy	Value	20%	30%
	672-04		Natural and cultured pearls, worked but not set	oz.troy	Value	20%	30%
73			<u>Jewellery and Goldsmiths' and Silversmiths' Wares</u>				
	673-01		Jewellery of gold, silver and platinum group metals and goldsmiths' and silversmiths' wares including set gems (except watch cases)	oz.troy	Value	20%	30%
	673-02		Imitation jewellery (jewellery not of precious or semi- precious materials)	oz.troy	Value	20%	30%
			<u>DIVISION 68. BASE METALS</u>				
81			<u>Iron and Steel</u> ²⁰				
	681-01		Pig iron and sponge iron (including iron and steel powder)	ton	Value	15%	25%
	681-02		Ferro-alloys	ton	Value	15%	25%
	681-03		Ingots, blooms, slabs, billets, sheet bars and tinplate bars, and equivalent primary forms	ton	Value	15%	25%
	681-04		Joists, girders, angles, shapes, section bars, concrete reinforcement rounds including tube rounds and squares	ton	Value	15%	25%
	681-05		Universals, plates and sheets uncoated	ton	Value	15%	25%
	681-06		Hoop and strip (including tube strip and steel strip for springs), coated or not	ton	Value	15%	25%
	681-07		Plates and sheets, coated (e.g. galvanized roofing)	ton	Value	15%	25%
	681-08		Railway rails	ton	Value	15%	25%
	681-11		Railway track construction accessories to rails	ton	Value	15%	25%

^{20/} Including alloy steel throughout

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classification	For Duty	Preferential	General
	681-12		Wire rods and wire, coated or not ^{21/}	ton	Value	15%	25%
	681-13		Steel tubes and fittings, welded or drawn	ton	Value	15%	25%
	681-14		Pipes and fittings, cast whether grey iron or malleable iron	ton	Value	15%	25%
	681-15		Castings and forgings, unworked, n.e.s.	ton	Value	15%	25%
2			<u>Copper</u>				
	682-01		Copper and alloys, not refined and refined unwrought	cwt	Value	15%	25%
	682-02		Copper and alloys of copper, worked (bars, rods, plates, sheets, wire, pipes, tubes, castings and forgings)	cwt	Value	15%	25%
3			<u>Nickel</u>				
	683-01		Nickel and nickel alloys, unwrought	cwt	Value	15%	25%
	683-02		Nickel and nickel alloys, worked (bars, rods, plates, sheets, wire, pipes, tubes, castings and forgings)	cwt	Value	15%	25%
4			<u>Aluminium</u>				
	684-01		Aluminium and aluminium alloys, unwrought	cwt	Value	15%	25%
	684-02		Aluminium and aluminium alloys, worked (bars, rods, plates, sheets, wire, pipes, tubes, castings and forgings)	cwt	Value	15%	25%
5			<u>Lead</u>				
	685-01		Lead and lead alloys unwrought	cwt	Value	15%	25%
	685-02		Lead and lead alloys worked (bars, rods, plates, sheets, wire, tubes, castings and forgings)	cwt	Value	15%	25%
6			<u>Zinc</u>				
	686-01		Zinc and zinc alloys, unwrought	cwt	Value	15%	25%
	686-02		Zinc and zinc alloys, worked (bars, rods, plates, sheets, wire, tubes, castings and forgings)	cwt	Value	15%	25%
7			<u>Tin</u>				
	687-01		Tin and tin alloys (including tin solder) unwrought	cwt	Value	15%	25%
	687-02		Tin and tin alloys, worked (bars, rods, plates, sheets, wire, tubes, castings and forgings)	cwt	Value	15%	25%

/ Barbed wire is classified in 699-05

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	General
89			<u>Miscellaneous Non-Ferrous Base Metals Employed in Metallurgy</u>				
	689-01		Non-ferrous base metals employed in metallurgy and their alloys, n.e.s., unwrought	cwt	Value	15%	25%
	689-02		Non-ferrous base metals employed in metallurgy and their alloys, n.e.s., worked (bars, rods, plates, sheets, wire, tubes, castings and forgings)	cwt	Value	15%	25%
			<u>DIVISION 69. MANUFACTURES OF METALS</u>				
91			<u>Ordnance</u>				
	691-01		Firearms of war, including tanks and self-propelled guns, except revolvers and pistols (but including continuous fire pistols)	lb.& No	Value	20%	30%
	691-02		Firearms other than firearms of war, (but including revolvers and pistols); sidearms	lb.& No	Value	20%	30%
	691-03		Projectiles and ammunition, filled or unfilled, except hunting or sporting ammunition	lb.& No	Value	20%	30%
99			<u>Manufactures of Metals n.e.s.</u>				
	699-01		Finished structural parts made of iron or steel including assembled structures	cwt	Value	15%	25%
	699-02		Finished structural parts made of aluminium and other non- ferrous base metals, including assembled structures	cwt	Value	15%	25%
	699-03		Wire cables, ropes, plaited bands, slings and similar articles of iron and steel, uninsulated	cwt	Value	15%	25%
	699-04		Wire cables, ropes, plaited bands, slings and similar articles of non-ferrous base metals, uninsulated	cwt	Value	15%	25%
	699-05		<u>Wire netting, wire fencing, wire grills, wire mesh and expanded metal of iron and steel, including barbed wire and wire cloth</u>				
		699-05.1	Expanded metal of iron or steel	cwt	Value	15%	25%
		699-05.2	Wire netting and wire mesh of all kinds of iron or steel	cwt	Value	15%	25%
		699-05.3	Fencing wire, (including barbed wire)	cwt	Value	15%	25%
		699-05.9	All other wire netting fencing and expanded metal of iron and steel, n.e.s.	cwt	Value	15%	25%

Group	Item	Sub-Item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classification	For Duty	Preferential	General
	699-06		Wire netting, wire fencing, wire grills, wire mesh or cloth, and expanded metal of aluminium, copper and other non-ferrous base-	cwt.	Value	15%	25%
	699-07		<u>Nails, bolts, nuts, washers, rivets, screws and similar articles of base metals</u>				
		699-07.1	Wire nails, tacks and staples	cwt.	Value	10%	15%
		699-07.2	All other nails, bolts, nuts, washers, rivets, screws and similar articles of base metals	cwt.	Value	10%	15%
	699-08		Needles and pins of all base metals (e.g. hairpins, crochet hooks, knitting needles)	cwt.	Value	15%	25%
	699-11		Safes, strong room fittings and strong boxes	cwt.	Value	20%	30%
	699-12		<u>Hand tools (including sets of hand tools), tools for machines and hand implements including agricultural tools</u>				
		699-12.1	Agricultural tools	cwt.	-	Free	Free
		699-12.2	Other tools (including artisans' tools)	cwt.	Value	15%	25%
	699-13		Household utensils of iron and steel (whether or not enamelled)	cwt.	Value	15%	25%
	699-14		Household utensils of aluminium	cwt.	Value	15%	25%
	699-15		Household utensils of base metals, except iron, steel and aluminium	cwt.	Value	15%	25%
	699-16		<u>Table and kitchen knives, forks and spoons of base metals including plated</u>				
		699-16.1	Table and kitchen knives of base metal	doz.	Value	15%	25%
		699-16.2	Forks and spoons of base metal	doz.	Value	15%	25%
	699-17		<u>Cutlery, etc.</u>				
		699-17.1	Razors, safety and other	doz.	Value	15%	25%
		699-17.2	Razor blades	gross	Value	15%	25%
		699-17.3	Scissors, including tailors' shears	doz. pr.	Value	15%	25%
		699-17.9	Other cutlery	cwt.	Value	15%	25%
	699-18		<u>Hardware of metal (locks, padlocks, safety bolts, keys, fittings for doors, windows, furniture, vehicles, trucks, saddlery, etc.)</u>				
		699-18.1	Hardware of iron and steel	cwt.	Value	15%	25%
		699-18.2	Hardware of copper and other non-ferrous metals	cwt.	Value	15%	25%

Item	Sub-Item	Class or Description of Goods	UNIT		RATE OF DUTY		
			For Classi- fication	For Duty	Prefer- ential	General	
699-21		Metal containers for trans- port and storage (including empty tin cans)	cwt.	Value	15%	25%	
699-22		Stoves, furnaces (not for central heating), grates and ranges made of metal (not of electric)	cwt.	Value	15%	25%	
699-29		Manufactures of metal n.e.s.	cwt.	Value	15%	25%	

EAST CARIBBEAN COMMON EXTERNAL TARIFF

Group	Item	Sub-Item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classification	For Duty	Preferential	General
<u>SECTION 7 MACHINERY AND TRANSPORT EQUIPMENT</u>							
<u>DIVISION 71 MACHINERY</u>							
<u>OTHER THAN ELECTRIC</u>							
<u>Power Generating (Except Electric)</u>							
<u>Machinery</u>							
	711-01		Steam generating boilers	cwt. & No.	Value	Free	5%
	711-02		Boiler-house plant, including economizers, super-heaters, condensers, soot-removers, gas-recoverers and related items	cwt.	Value	Free	5%
	711-03		<u>Steam engines, including steam tractors and steam engines with self-contained boilers (generally known as locomobiles and steam turbines)</u>				
	711-03.1		Steam engines with boilers	cwt. & No.	Value	Free	5%
	711-03.2		Steam engines without boilers	cwt. & No.	Value	Free	5%
	711-03.3		Parts specifically for assembly of steam engines	cwt. & No.	Value	Free	5%
	711-03.4		Steam tractors	cwt. & No.	Value	Free	5%
	711-03.5		Parts specifically for assembly of steam tractors	lb.	Value	Free	5%
	711-03.6		Steam turbines with parts specifically for assembly	lb.	Value	Free	5%
	711-04		<u>Aircraft engines including jet propulsion engines</u>				
	711-04.1		Complete engines	cwt. & No.	Value	2½%	5%
	711-04.2		Parts specifically for assembly of aircraft engines and jet propulsion engines	lb.	Value	2½%	5%
	711-05		<u>Internal combustion, diesel and semi-diesel engines, other than aircraft engines</u>				
	711-05.1		Gasolene engines for road motor-vehicles	No.	Value	15%	25%
	711-05.2		Gasolene engines for water-craft (marine)	No.	Value	10%	15%
	711-05.3		Gasolene engines stationary	No.	Value	15%	25%
	711-05.4		Parts specifically for assembly of gasolene engines	lb.	Value	15%	25%
	711-05.5		Diesel and semi-diesel engines for road motor vehicles	No.	Value	15%	25%
	711-05.6		Diesel and semi-diesel engines for water-craft (marine)	No.	Value	10%	15%
	711-05.7		Diesel and semi-diesel engines, stationary	No.	Value	15%	25%
	711-05.8		Parts specifically for assembly of diesel and semi-diesel engines	No.	Value	15%	25%
	711-09		Engines n.e.s. (e.g. wind engines, hot air engines, water wheels and water turbines, gas turbines)	cwt.	Value	10%	15%

Item	Item	Sub-Item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classification	For Duty	Preferential	General	
			<u>Agricultural Machinery and Implements</u>					
		712-01	<u>Agricultural machinery and appliances for preparing and cultivating the soil.</u>					
		712-01.1	Ploughs complete	No.	-	Free	Free	
		712-01.2	Parts specifically for ploughs	No.	-	Free	Free	
		712-01.3	Harrows, disc harrows, cultivators, rollers and other machinery for tillage of the soil (including parts)	cwt.	-	Free	Free	
		712-01.4	Fertilizer distributors, seed drills, planting machines and combined seed planting and fertilizer distributing machines	No.	-	Free	Free	
		712-01.5	Parts specifically for (712-01.4)	lb.	-	Free	Free	
		712-01.9	All other agricultural machinery including specific parts	lb.	-	Free	Free	
		712-02	<u>Agricultural machinery and appliances for harvesting, threshing and sorting.</u>					
		712-02.1	Agricultural machinery and appliances for harvesting, threshing and sorting	lb.	-	Free	Free	
		712-02.2	Lawn mowers with or without motors (including parts)	lb.	-	Free	Free	
		712-03	Milking machines, cream separators and other dairy farm equipment	lb.	-	Free	Free	
		712-09	<u>Agricultural machinery and appliances n.e.s.</u>					
		712-09.1	Poultry incubators and parts	lb.	-	Free	Free	
		712-09.2	Small mills for crushing seed and cakes	No.	-	Free	Free	
		712-09.3	Parts specifically for small mills	lb.	-	Free	Free	
		712-09.4	Bees-keeping apparatus and appliances	lb.	-	Free	Free	
		712-09.5	Other agricultural machinery (including horticultural) and specific parts	lb.	-	Free	Free	
			<u>Tractors Other Than Steam</u>					
		713-01	<u>Tractors other than steam</u>					
		713-01.1	Tractors, agricultural and parts	cwt. & No.	-	Free	Free	
		713-01.2	Tractors other than agricultural and parts specifically for assembly	cwt. & No. Value		15%	25%	

1. Agricultural hand tools and implements are classified in group 699 (item 699-12)

Item	Item	Sub-Item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classification	For Duty	Preferential	General	
			<u>Office Machinery</u>					
	714-01		<u>Typewriters</u>					
		714-01.1	Typewriters, complete units	No.	Value	15%		25%
		714-01.2	Parts specifically for assembly of typewriters.	lb.	Value	15%		25%
	714-02		Accounting, book-keeping, calculating and other office machines (including cash registers and dictaphones)	lb. & No.	Value	15%		25%
			<u>Metal Working Machinery</u>					
	715-01		Machine tools for working metals (e.g. boring, drilling, milling, planing, grinding, gear cutting machinery)	lb.	Value	Free		5%
	715-02		Metal working machinery other than machine tools (e.g. rolling mills, forging, wire drawing, bending and forming machinery and foundry equipment)	cwt.	Value	Free		5%
			<u>Mining, Construction and Other Industrial Machinery</u>					
	716-01		Pumps for liquids	cwt. & No.	Value	10%		15%
	716-02		Industrial trucks (sometimes known as industrial tractors for use in factories, railroad stations, docks etc. for internal transport).	cwt. & No.	Value	10%		15%
	716-03		Conveying hoisting, excavating, road constructing and mining machinery (e.g. cranes, hoists, stacks, well-drilling machinery, road rollers)	cwt. & No.	Value			
	716-04		Wood-working machinery ^{23/}	cwt. & No.	Value	Free		5%
	716-05		Pneumatic tools operated by hand or otherwise ^{24/}	cwt. & No.	Value	10%		15%
	716-06		Paper mill and pulp mill machinery and machinery for paper manufactures.	cwt. & No.	Value	10%		15%
	716-07		<u>Printing and bookbinding machinery (including printing type, printing plates and other printing accessories; photo-gravure and similar apparatus except photographic apparatus)</u>					

Machinery for working cork, bone, ebonite and the like are classified here.

Smaller tools with self-contained internal combustion engines providing air pressure are classified here.

Group	Item	Sub-Item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	Genera
		716-07.1	Printers' type of base metals	cwt. & No.	Value	Free	5%
		716-07.2	Other printing and book-binding machinery and printing accessories	cwt. & No.	Value	Free	5%
	716-08		Textile machinery and accessories (including spools and bobbins and similar articles)	cwt. & No.	Value	10%	15%
	716-11		<u>Sewing machines industrial and household</u>				
		716-11.1	Sewing machines, complete	cwt. & No.	Value	Free	5%
		716-11.2	Parts for assembling sewing machines	cwt. & No.	Value	Free	5%
	716-12		<u>Air conditioning and refrigerating equipment (excluding mechanical refrigerators c.f. 899-08)</u>				
		716-12.1	Air conditioning equipment self-contained (excluding mechanical refrigerators of 899-08)	cwt. & No.	Value	15%	25%
		716-12.2	Commercial Refrigerators (electric and non-electric)	cwt. & No.	Value	15%	25%
	716-13		<u>Machinery and appliances (other than electrical or household) n.e.s.</u>				
		716-13.1	Apparatus for distilling rum	cwt. & No.	Value	Free	5%
		716-13.2	Grainmilling machinery and appliances	cwt. & No.	Value	Free	5%
		716-13.3	Sugar-making machinery	cwt. & No.	Value	Free	5%
		716-13.4	Other machinery and appliances n.e.s.	cwt. & No.	Value	Free	5%
	716-14		Ball and roller bearings and parts	cwt. & No.	Value	10%	15%
	716-15		Machine parts and accessories (except electrical) not included in item 716-13 and not assignable to a particular class of machinery	cwt.	Value	10%	15%
<u>DIVISION 72. ELECTRIC MACHINERY APPARATUS AND APPLIANCES</u>							
721			<u>Electric Machinery, Apparatus and Appliances</u>				
	721-01		Electric generators and alternators motors and converters, transformers, switch gears.	cwt. & No.	Value	15%	25%

Item 716-13.1 to 716-13.4. St. Kitts reserved.

Group	Item	Sub-Item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	Genera
	721-02		Electric batteries (accumulators are included in 721 - 19)	cwt. & No.	Value	20%	30%
	721-03		<u>Bulbs, arc lamps and tubes for electric lighting, complete</u>				
		721-03.1	Filament lamps under 20 volts (usually for flash lamps, vehicles etc.)	lb. & No.	Value	20%	30%
		721-03.2	Filament lamps 20 volts and over	lb. & No.	Value	20%	30%
		721-03.3	Fluorescent lamps	lb. & No.	Value	20%	30%
		721-03.4	Other lamps (including mercury, sodium etc.)	lb. & No.	Value	20%	30%
	721-04		<u>Radio apparatus for tele- graphy, telephony, television and radar (including broad- casting transmission and re- ception equipment with ampli- fiers of all types, thermionic or electronic tubes and valves photo-electric cells, super- sonic or electro-magnetic echo sounding apparatus and detectors)</u>				
		721-04.1	Radio transmitters	cwt. & No.	Value	20%	30%
		721-04.2	Radio receivers and radio- grams complete or sub- stantially assembled.	cwt. & No.	Value	20%	30%
		721-04.9	Other radio apparatus for telegraphy and telephony etc.	cwt. & No.	Value	20%	30%
	721-05		Apparatus (other than radio) for telegraph and telephony etc.	cwt. & No.	Value	20%	30%
	721-06		Electrothermic apparatus (including domestic appliances)				
	721-07		Electric appliances for motor- vehicles, aircraft, ships, cycles and explosion motors.	cwt. & No.	Value	20%	30%
	721-08		Apparatus for measuring and controlling electric energy; electric signalling and safety apparatus; electric bells.	cwt. & No.	Value	20%	30%
	721-11		Electric apparatus for medical purposes and radiological apparatus (not including tools and instru- ments merely actuated by electric motors)	cwt. & No.	Value	20%	30%
	721-12		Portable electrical tools and appliances (including domestic appliances)	cwt. & No.	Value	20%	30%

Group	Item	Sub-Item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	Genera
	721-13		Insulated cables and wire for electricity	wt. & No.	Value	20%	30%
	721-19		<u>Electrical machinery, apparatus and appliances n.e.s. and parts or accessories not assignable to a particular class of electrical machinery (e.g. electrical survey machines)</u>				
		721-19.1	Accumulators	Lb. & No.	Value	20%	30%
		721-19.9	Other type of electrical machinery, apparatus, appliances and parts n.e.s.	Lb. & No.	Value	20%	30%
<u>DIVISION 73. TRANSPORT EQUIPMENT</u>							
731			<u>Railway Vehicles</u>				
	731-01		Railway locomotives, steam (and tenders if shipped separately).	ton & No.	Value	Free	5%
	731-02		Railway Locomotives, electric.				
	731-03		Railway Locomotives, internal combustion and all other except steam and electric.				
	731-04		Self-propelled railway and tramway cars whether passenger, freight or main- tenance				
	731-05		Railway and tramway passenger cars (coaches) without power equipment (to include all cars (coaches) of passenger service such as luggage vans and travelling post offices)				
	731-06		Railway and tramway freight and maintenance cars without power equipment				
	731-07		Parts of railway rolling- stock (except electric parts internal combustion engines and parts thereof) not assignable to specific classes.				
732			<u>Road Motor Vehicles</u>				
	732-01		<u>Passenger road motor vehicles, complete, other than buses or motor-cycles.</u>				

22/ Whether or not assembled.

Group	Item	Sub-Item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	Gener-
		732-01.1	Motor cars (not exceeding 3,000 lbs. weight	cwt. & No.	Value	15%	25%
		732-01.2	Motor cars exceeding 3,000 lbs, in weight	cwt. & No.	Value	20%	30%
		732-01.9	Other passenger road motor vehicles (other than buses and motor-cycles)	cwt. & No.	Value	20%	30%
	732-02		Motor-cycles complete ^{25/} (including all types of motorized cycles) and side cars complete.	cwt. & No.	Value	15%	25%
	732-03		<u>Buses, trucks, lorries and road motor vehicles, complete</u> ^{25/} <u>n.e.s. (except 732-01 and 732-02)</u>				
		732-03.1	Trucks, lorries and vans	cwt. & No.	Value	15%	25%
		732-03.9	Buses and other road motor vehicles.	cwt. & No.	Value	15%	25%
	732-04		Chassis with engines mounted of vehicles listed in 732-01	cwt. & No.	Value	15%	25%
	732-05		Chassis with engines mounted of vehicles listed in 732-03	cwt. & No.	Value	15%	25%
	732-06		<u>Bodies, chassis, frames and other parts for road motor vehicles except parts for motor-cycles and side cars (not including rubber tyres, engines chassis with engines mounted and electric parts).</u>				
		732-06.1	Bodies, chassis, frames and other parts for motor-cars.	cwt.	Value	10%	15%
		732-06.9	Bodies, chassis, frames and other parts for other road vehicles n.e.s.	cwt.	Value	10%	15%
	732-07		Motorcycles and side car parts (not including rubber tyres, engines and electric parts)	lb.	Value	15%	25%
733			<u>Road Vehicles Other Than Motor Vehicles</u>				
	733-01		Bicycles and other cycles, not motorized.	lb.	Value	10%	15%
	733-02		Parts of bicycles and other cycles, not motorized (not including tyres, and electric parts).	lb.	Value	10%	15%

^{25/} Whether or not assembled.

Group	Item	Sub-Item	Class or Description of Goods	For Classi- fication	For Duty	Prefer- ential	Gener
	733-09		<u>Road Vehicles including trailers, n.e.s. and parts (not including rubber tyres)</u>				
		733-09.1	Hand trucks, wheelbarrows and trolleys complete	lb. & No.	Value	10%	15%
		733-09.2	Parts of hand trucks, wheel- barrows and trolleys	lb.	Value	10%	15%
		733-09.3	All other road vehicles and parts (not including rubber tyres) n.e.s.	lb.	Value	10%	15%
734							
	734-01		Aircraft, heavier than air complete ^{25/}	ton & No.	Value	5%	10%
	734-02		Airships and ballons and parts thereof.	ton & No.	Value	5%	10%
	734-03		Parts of aircraft, heavier than air (not including rubber tyres, engines and electric parts)	ton & No.	Value	5%	10%
735			<u>Ships and Boats</u>				
	735-01		Combat vessels of all sizes including submarines and landing craft	ton & No.	Value	2½%	5%
	735-02		<u>Ships and boats of gross tonnage exceeding 250 tons (not including combat vessels)</u>				
		735-02.1	Sail boats exceeding 250 gross tons	ton & No.	Value	5%	10%
		735-02.2	Steam ships exceeding 250 gross tons	ton & No.	Value	5%	10%
		735-02.3	Motor vessels exceeding 250 gross tons	ton & No.	Value	5%	10%
		735-02.4	Other ships and boats exceeding 250 gross tons	ton & No.	Value	5%	10%
	735-09		<u>Ships and boats n.e.s. (including ships for breaking up)</u>				
		735-09.1	Motor launches	ton & No.	Value	5%	10%
		735-09.2	Yachts with motors	ton & No.	Value	5%	10%
		735-09.3	Yachts without motors	ton & No.	Value	5%	10%
		735-09.4	Parts n.e.s. specifically for assembly of ships and boats	ton & No.	Value	5%	10%
		735-09.9	Other ships and boats n.e.s	ton & No.	Value	5%	10%

25/ Whether or not assembled.

Group	Item	Sub-Item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	Genera. l
SECTION 8 MISCELLANEOUS MANUFACTURED ARTICLES							
<u>DIVISION 81. PREFABRICATED BUILDINGS: SANITARY PLUMBING, HEATING AND LIGHTING FIXTURES AND FITTINGS</u>							
811			<u>Prefabricated Buildings and Their Assembled Panels and Parts of All Materials</u>				
	811-01		Prefabricated buildings and their assembled panels and parts of all materials	ton	Value	15%	25%
812			<u>Sanitary, Plumbing, Heating and Lighting Fixtures and Fittings</u>				
	812-01		Central heating apparatus (furnaces for central heating, boilers, radiators, conduits and parts)	ton	Value	15%	25%
	812-02		Sinks, wash-basins, bidets, baths, and other sanitary and plumbing fixtures and fittings of ceramic and other materials except metal	cwt.	Value	15%	25%
	812-03		Sinks, wash basins, bidets, baths and other sanitary and plumbing fixtures and fittings of metal (whether enamelled or not)	cwt.	Value	15%	25%
	812-04		Lighting fixtures of all materials (gaslight and electric light fixtures and fittings and parts thereof, lamps and lanterns)	cwt.	Value	15%	25%
<u>DIVISION 82. FURNITURE AND FIXTURES</u>							
821			<u>Furniture and Fixtures</u>				
	821-01		Wood furniture and fixtures	cwt.	Value	20%	30%
	821-02		Metal furniture and fixtures (including metal office cabinets)	cwt.	Value	20%	30%
	821-09		Furniture and fixtures, n.e.s. ^{26/} (including mattresses and mattress supports of all materials)	cwt.	Value	20%	30%
<u>DIVISION 83. TRAVEL GOODS, HANDBAGS AND SIMILAR ARTICLES</u>							
831			<u>Travel Goods, Handbags and Similar Articles</u>				
	831-01		Travel goods (trunks, suitcases, travelling bags, dressing cases, shopping bags, haversacks, packs and similar articles) ^{27/} of all materials	cwt.	Value	20%	30%
	831-02		Handbags, wallets, purses, pocketbooks and similar articles of all materials	cwt.	Value	20%	30%

^{26/} Furniture of bamboo, of coir, of reed, of rattan or the like (wickerwork) furniture of plastics; other furniture not included in the items A21-01, A21-02.

^{27/} See also 642-01 and 656-01.

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classification	For Duty	Preferential	General	
<u>DIVISION 84. CLOTHING</u>								
<u>Clothing Except Fur Clothing</u>								
	841-01		<u>Stockings and hose</u>					
		841-01.1	Stockings and hose of silk	doz.pr.	Value	20%	30%	
		841-01.2	Stockings and hose of artificial silk	doz.pr.	Value	15%	25%	
		841-01.3	Stockings and hose of wool	doz.pr.	Value	20%	30%	
		841-01.4	Stockings and hose of cotton	doz.pr.	Value	15%	25%	
		841-01.5	Stockings and hose of synthetic material except artificial silk (nylon etc.)	doz.pr.	Value	15%	25%	
		841-01.9	Stockings and hose of other materials, n.e.s.	doz.pr.	Value	15%	25%	
	841-02		<u>Underwear and nightwear, knit or made of knitted fabrics</u>					
		841-02.1	Vests for men and boys of knitted fabrics	doz.	Value	20%	30%	
		841-02.2	Vests for women and girls of knitted fabrics	doz.	Value	20%	30%	
		841-02.9	<u>Knitted underwear, other than vests, and nightwear, knit, or of knitted fabrics</u>					
		841-02.91	Knitted underwear, other than vests, and nightwear, knit, or of knitted fabrics for men and boys (including bathing suits)	doz.	Value	20%	30%	
		841-02.92	Knitted underwear, other than vests, and nightwear, knit, or of knitted fabrics for women and girls (including swim suits)	doz.	Value	20%	30%	
	841-03		<u>Outerwear, knit or made of knitted fabrics</u>					
		841-03.1	Knitted shirts for men and boys	doz.	Value	20%	30%	
		841-03.2	Knitted shirts for women and girls	doz.	Value	20%	30%	
		841-03.3	Knitted suits (complete) for men and boys	No.	Value	20%	30%	
		841-03.4	Knitted suits (complete) for women and girls	No.	Value	20%	30%	
		841-03.5	Knitted coats, waistcoats, trousers, shorts and the like (separately consigned) for men and boys	No.	Value	20%	30%	
		841-03.6	Knitted dresses for women and girls	doz.	Value	20%	30%	
		841-03.7	Outer garments for infants other than knitted	doz.	Value	20%	30%	
		841-03.9	<u>Outerwear, knit or made of knitted fabrics, n.e.s.</u>					
		841-03.91	Outer garments for men and boys other than knitted fabrics (including overcoats) n.e.s.	No.	Value	20%	30%	
		841-03.92	Outer garments for women and girls other than knitted (e.g. coats, skirts, blouses, school uniforms, slacks, etc.)	No.	Value	20%	30%	

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classi- fication	For Duty	Prefer- ential	Gener-	
841-04			<u>Underwear and nightwear other than knitted</u>					
	841-04.1		Pajamas and other nightwear for men and boys, other than knitted	doz.	Value	20%	30%	
	841-04.2		Pajamas and other nightwear for women and girls, other than knitted	doz.	Value	20%	30%	
	841-04.3		Vests for men and boys, other than knitted	doz.	Value	20%	30%	
	841-04.4		Vests for women and girls other than knitted	doz.	Value	20%	30%	
	841-04.5		Other (non-knitted) underwear and nightwear for men and boys (e.g. drawers, bathing trunks, etc.)	No.	Value	20%	30%	
	841-04.6		<u>Other non-knitted underwear and nightwear for women and girls (e.g. petticoats, brassieres, swim-suits etc.)</u>					
	841-04.61		Non-knitted underwear and nightwear for women and girls, of silk	doz.	Value	20%	30%	
	841-04.62		Non-knitted underwear and nightwear for women and girls, of artificial silk	doz.	Value	20%	30%	
	841-04.63		Non-knitted underwear and nightwear for women and girls, of cotton	doz.	Value	20%	30%	
	841-04.64		Non-knitted underwear and nightwear for women and girls, of synthetic fibres other than artificial silk (e.g. nylon)	doz.	Value	20%	30%	
	841-04.69		Non-knitted underwear and nightwear for women and girls, of other materials	doz.	Value	20%	30%	
	841-04.7		Underwear and nightwear for infants, other than knitted	doz.	Value	20%	30%	
841-05			Outerwear, other than knitted ^{28/}					
	841-05.01		Shirts, unknitted, for men and boys	doz.	Value	20%	30%	
	841-05.02		Shirts, unknitted, for women and girls	doz.	Value	20%	30%	
	841-05.03		Suits, unknitted, (complete) for men and boys	No.	Value	20%	30%	
	841-05.04		Suits, unknitted, for women and girls (complete)	No.	Value	20%	30%	
	841-05.05		Coats, unknitted, waistcoats, trousers, shorts and the like, separately consigned, for men and boys	No.	Value	20%	30%	
	841-05.06		Dresses, unknitted, for women and girls	doz.	Value	20%	30%	
	841-05.07		Other unknitted outer garments for men and boys (including overcoats) n.e.s.	No.	Value	20%	30%	
	841-05.08		Other unknitted outer garments for women and girls (e.g. coats, skirts, blouses, uniforms, slacks) n.e.s.	No.	Value	20%	30%	

^{28/} Not including commodities classified in items 841-06 and 841-07.

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	Genera
		841-05.11	Unknitted outerwear garments for infants	No.	Value	20%	30%
	841-06		Leather coats and other leather clothing (not including gaiters, spats and leggings)	No.	Value	20%	30%
	841-07		Clothing of rubberized, oiled or similar impermeable materials (including plastic)	No.	Value	20%	30%
	841-08		<u>Hats, caps, and other headgear of wool-felt and fur-felt</u>				
		841-08.1	Hats and other headgear of wool-felt and fur-felt	doz.	Value	20%	30%
		841-08.2	Caps	doz.	Value	20%	30%
	841-11		<u>Hats, caps and other head gear of other materials than wool-felt and fur-felt</u>				
		841-11.1	Hats, other headgear of straw	doz.	Value	20%	30%
		841-11.2	Hats, and other headgear of materials other than straw or wool-felt and fur-felt	doz.	Value	20%	30%
	841-12		Gloves and mittens of all materials (except rubber gloves) ^{29/}	doz.pr.	Value	20%	30%
	841-19		<u>Clothing, n.e.s. handkerchiefs, armbands, ties, scarves, shawls, collars, corsets, suspenders and similar articles)</u>				
		841-19.1	Ties	doz.	Value	20%	30%
		841-19.2	Collars, corsets, suspenders	doz.	Value	20%	30%
		841-19.9	Clothing, n.e.s. (handkerchiefs, armbands, scarves, shawls, and similar articles)	doz.	Value	20%	30%
42			<u>Fur Clothing not including Hats, Caps or Gloves</u>				
	842-01		Fur clothing not including hats, caps or gloves	doz.	Value	20%	30%
			<u>DIVISION 85. FOOTWEAR</u>				
51			<u>FOOTWEAR</u>				
	851-01		Slippers and house footwear of all materials except rubber	doz.pr.	Value	15%	25%
	851-02		<u>Footwear wholly or mainly of leather (not including slippers and house footwear)</u>				
		851-02.1	Footwear with rubber soles	doz.pr.	Value	15%	25%
		851-02.2	Footwear with soles of materials other than rubber	doz.pr.	Value	15%	25%

^{29/} Rubber gloves are classified in item 629-09.

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	Gene
	851-03		<u>Footwear wholly or chiefly of textile materials (not including slippers and house footwear)</u>				
		851-03.1	Footwear wholly or chiefly of textile materials with rubber soles	per pr.	Value		
		851-03.2	Footwear wholly or chiefly of textile materials with soles of rubber substitutes	doz.pr.	Value	15%	25%
		851-03.9	Footwear wholly or chiefly of textile materials with soles of other materials, n.e.s.	doz.pr.	Value	15%	25%
	851-04		<u>Rubber footwear</u>				
		851-04.1	Footwear wholly of rubber	doz.pr.	Value	10%	15%
		851-04.2	Footwear having the outer part of the uppers made entirely of leather or leather and elastic	doz.pr.	Value	15%	25%
	851-09		Footwear, n.e.s. (including gaiters, spats, leggings, and puttees) ^{30/}	doz.pr.	Value	15%	25%
			<u>DIVISION 86. PROFESSIONAL SCIENTIFIC AND CONTROLLING INSTRUMENTS: PHOTOGRAPHIC AND OPTICAL GOODS, WATCHES AND CLOCKS</u>				
861			<u>Scientific, Medical, Optical, Measuring and Controlling Instruments and Apparatus</u>				
	861-01		Optical instruments and appliances and parts thereof, except photographic and cinematographic (including electron microscopes)	lb.	Value	15%	25%
	861-02		Photographic and cinematographic apparatus and appliances	lb.	Value	15%	25%
	861-03		Surgical, medical and dental instruments and appliances, except electric (but including those merely activated by electric motor) ^{31/}	lb.	Value	15%	25%
	861-09		Measuring, controlling and scientific instruments, n.e.s.	lb.	Value	15%	25%
862			<u>Photographic and Cinematographic Supplies</u>				
	862-01		Films (other than cinematographic), plates, and paper for photography	lb.	Value	15%	25%

^{30/} Uppers, legs and other prepared parts of footwear are classified in 612-03.

^{31/} Artificial limbs and other orthopedic appliances are classified in 899-99.

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classi- fication	For Duty	Prefer- ential	Gener
	862-02		Cinematographic films not exposed	lb.	Value	15%	20%
	862-03		Chemical products for use in photography put up for retail sale	lb.	Value	15%	25%
863			<u>Exposed Cinematographic Films, Whether Developed Or Not</u>				
	863-01		Cinematographic films exposed whether developed or not	per 100 ft.	per 100 ft.	15¢	20¢
864			<u>Watches and Clocks</u>				
	864-01		<u>Watches, watch movements, cases and other parts of watches (including marine chronometers and instrument panel clocks)</u>				
		864-01.1	Watches, complete	lb. No.	Value	15%	25%
		864-01.2	Watch parts	lb.	Value	15%	25%
	864-02		<u>Clocks, clock movements</u>				
		864-02.1	Clocks, other than electric	lb. No.	Value	15%	25%
		864-02.2	Clock, electric, ordinary	lb.	Value	15%	25%
		864-02.3	Clock parts, movements, cases				
			<u>DIVISION 89. MISCELLANEOUS MANUFACTURED ARTICLES, N.E.S.</u>				
891			<u>Musical Instruments, Phonographs and Phonograph Records</u>				
	891-01		Phonographs (gramophones), including record players ^{32/}				
		891-01.1	Electric phonographs	No.	Value	20%	30%
		891-01.2	Non-electric phonographs	No.	Value	20%	30%
	891-02		<u>Phonograph (gramophone) records</u>				
		891-02.1	Phonograph (gramophone) records 10 inch and under in diameter	doz.	Value	20%	30%
		891-02.2	Phonograph (gramophone) records over 10 inch in diameter	doz.	Value	20%	30%
	891-03		<u>Piano and piano-playing mechanisms</u>				
		891-03.1	Complete pianos	No.	Value	20%	30%
		891-03.2	Piano playing mechanisms	lb.	Value	20%	30%
		891-03.3	Piano parts				
	891-09		<u>Musical instruments, n.e.s.</u>				
		891-09.1	Stringed instruments (including parts for assembly)	No.	Value	15%	25%
		891-09.2	Wind instruments (including parts for assembly)	No.	Value	15%	25%

^{32/} Motion-picture recording and reproducing sound equipment and parts are classified in item 861-02; radio gramophones in item 721-04.

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY		
				For Classi- fication	For Duty	Prefer- ential	Genera	
		891-09.3	Percussion instruments (in- cluding parts for assembly)	No.	Value	15%	25%	
		891-09.4	Parts for musical instruments, nes.					
		891-09.9	All other musical instruments and parts for assembly	No.	Value	15%	25%	
892			<u>Printed Matter</u>					
	892-01		Books and pamphlets, printed	No.		Free	Free	
	892-02		Newspaper and periodicals	No.		Free	Free	
	892-03		Music: printed, engraved or in manuscript, unbound or bound			Free	Free	
	892-04		<u>Pictures and designs printed or otherwise reproduced on paper or cardboard</u>					
		892-04.1	Postcards and christmas cards	lb.	Value	15%	25%	
		892-04.2	Pictures and designs	lb.	Value	15%	25%	
	892-09		<u>Printed matter on paper or cardboard n.e.s. (including labels of all kinds, whether or not printed or gummed; commercial publicity material, greeting cards, printed cards for statistical machines, stamps, bank notes, blue prints, maps, charts, industrial drawings and calendars of all kinds</u>					
		892-09.1	Bank notes, currency notes, current unused stamps, printed commercial publicity material, blue prints, plans, manuscripts, maps and charts	lb.		Free	Free	
		892-09.2	Calenders	lb.		Free	Free	
		892-09.3	Printed cards for statistical machines					
		892-09.9	All other printed matter, n.e.s.	lb.	Value	15%	25%	
899			<u>Manufactured Articles, n.e.s.</u>					
	899-01		<u>Candles; tapers and articles of inflammable materials, n.e.s. (e.g. solidified alcohol, sulphured wicks)</u>					
		899-01.1	Candles of tallow	100 lb.	100 lb.	\$2.00	\$3.00	
		899-01.2	Candles of other materials	100 lb.	100 lb.	\$3.30	\$4.95	
		899-01.9	Other articles of inflammable materials, n.e.s.	lb.	Value	5%	7½%	
	899-02		<u>Matches</u>					
		899-02.1	Matches in boxes containing 30 matches or less	gr. box	gr. box	20¢		
		899-02.2	Matches in boxes containing between 31 and 60 matches	gr. box	gr. box	40¢	60¢	
		899-02.3	Matches in boxes containing over 60 matches	gr. box	gr. box	\$4.00		
	899-03		<u>Umbrellas, parasols, walking sticks and similar articles</u>					

Group	Item	Sub-item	Class or Description of Goods	UNIT	RATE OF DUTY		
				For Classi- fication	For Duty	Prefer- ential	Genera-
		899-03.1	Complete umbrellas, parasols etc.	No.	Value	20%	30%
		899-03.2	Parts of umbrellas, and parasols etc.	No.	Value	10%	15%
		899-03.9	Walking sticks and similar articles, n.e.s. (including parts)				
	899-04		Prepared ornamental feathers and articles made of feathers; artificial flowers, foliage or fruit; articles of human hair; ornamented fans	lb.	Value	20%	30%
	899-05		Buttons and studs of all materials except those of precious metal and precious stones	doz.	Value	10%	15%
	899-06		Fancy carved articles of natural animals vegetable or mineral materials (not including jewellery)	lb.	Value	20%	30%
	899-07		<u>Table and other household (including hotel and restaurant) or decorative articles of plastics</u>				
		899-07.1	Tableware, plastic	lb.	Value	20%	30%
		899-07.9	Other household or decorative articles of plastic	lb.	Value	20%	30%
	899-08		<u>Mechanical refrigerators (electric, gas or other types), self-contained units (non-domestic refrigerators are included in 716-12)</u>				
		899-08.1	Domestic refrigerators, electric, (types normally in use in dwelling houses, hotels, etc.)	No.	Value	15%	25%
		899-08.2	Domestic refrigerators, non-electric, (types normally in use in dwelling houses, hotels, etc.)	No.	Value	15%	25%
		899-08.3	Parts specifically for assembly of domestic refrigerators, electrical	lb.	Value	15%	25%
		899-08.4	Parts specifically for assembly of domestic refrigerators, non-electrical	lb.	Value	15%	25%
		899-08.5	Water and beverage coolers	No.	Value	15%	25%
		899-08.6	Parts specifically for assembly of water and beverage coolers	No.	Value	15%	25%
	899-11		Articles made of plastic, n.e.s. (e.g. combs)	lb.	Value	15%	25%
	899-12		Articles made of basketware or of wicker-work, n.e.s.	lb.	Value	15%	25%

Group	Item	Sub-item	Class or Description of Goods	UNIT	RATE OF DUTY			
				For Classification	For Duty	Preferential	General	
899-13			<u>Brooms and brushes of all materials</u>					
	899-13.1		Artists' and artisans' brushes	dozen	Value	10%	15%	
	899-13.2		Brushes made with plastic bristles	dozen	Value	20%	30%	
	899-13.3		Brooms of all materials	dozen	Value	20%	30%	
	899-13.9		All other brushes of other materials	dozen	Value	20%	30%	
899-14			<u>Sports goods (not including arms and ammunition)</u>					
	899-14.1		Cricket bats, balls and other equipment	lb.	Value	15%	25%	
	899-14.2		Footballis and other football equipment	lb.	Value	15%	25%	
	899-14.3		Tennis equipment	lb.	Value	15%	25%	
	899-14.4		Golfing equipment	lb.	Value	15%	25%	
	899-14.5		Fishing tackle	lb.	Value	15%	25%	
	899-14.9		All other sports goods n.e.s.	lb.	Value	15%	25%	
899-15			<u>Toys and games (including baby-carriages, playing, etc.)</u>					
	899-15.1		Playing cards	doz.pk.	PerPk.	20¢	30¢	
	899-15.2		Carriages (prams for babies)	lb & No	Value	10%	15%	
	899-15.9		All other toys and games		Value	15%	25%	
899-16			<u>Fountain pens, propelling pencils, penholders and pencilholders of all materials</u>					
	899-16.1		Fountain pens and propelling pencils	No.	Value	15%	25%	
	899-16.2		All other (including pencilholders, penholders, etc. and parts)	No.	Value	15%	25%	
899-17			<u>Office supplies (not paper) n.e.s.</u>					
	899-17.1		Ink (writing and drawing)		Value	15%	25%	
	899-17.2		Slate pencils	gross		Free	Free	
	899-17.9		All other office supplies (including sealing-wax, pencils, rulers, crayons, paper-fasteners, pens (nibs), inked ribbons etc.n.e.s.	No.	Value	15%	25%	
899-18			Pipes, cigar-holders and cigarette-holders	No.	Value	15%	25%	
899-21			Works of art and art articles for collection			Free	Free	
899-99			<u>Manufactured articles, n.e.s.</u>					
	899-99.1		Slates, school	doz.		Free	Free	
	899-99.9		All other manufactured articles, n.e.s.	lb.	Value	15%	25%	

Group	Item	Sub-item	Class or Description of Goods	UNIT		RATE OF DUTY	
				For Classification	For Duty	Prefer- ential	General
SECTION 9 MISCELLANEOUS TRANSACTIONS AND COMMODITIES, N.E.S.							
<u>DIVISION 91 POSTAL PACKAGES</u>							
911			<u>Postal Packages, not Classified According to Kind</u>				
	911-01		Postal packages not classified according to kind				
<u>DIVISION 92 LIVE ANIMALS OTHER THAN FOR FOOD</u>							
921			<u>Live Animals Not For Food</u>				
	921-01		<u>Horses, asses, and mules</u>				
		921-01.1	Horses	No.	Head	Free	Free
		921-01.2	Asses	No.	Head	Free	Free
		921-01.3	Mules	No.	Head	Free	Free
	921-09		Live animals (not for food) n.e.s.	No.	Head	Free	Free
<u>DIVISION 93 - RETURNED GOODS AND SPECIAL TRANSACTIONS (IF RECORDED)</u>							
931			<u>Returned Goods and Special Transactions</u>				
	931-01		Goods returned to the Country whence exported			Free	Free
	931-02		<u>Special transactions (personal effects of travellers and immigrants, samples and articles temporarily imported or exported and other special cases)</u>				
		931-02.1	Personal effects of travellers and immigrants			Free	Free
		931-02.2	Samples and articles temporarily imported or exported			Free	Free
The following "Division 99" is not a part of the SITC (Original) and is shown classified in the same format for convenience.							
<u>DIVISION 99. GOLD, CURRENT NOTES AND COINS (NOT FORMING AN INTEGRAL PART OF THE TRADE STATISTICS)</u>							
991			Gold				
	991-01		Gold coin and bullion	oz.troy		Free	Free
	991-02		Unrefined gold	oz.troy		Free	Free
	991-03		Partly worked gold, including plate sheet wire and other gold products	oz.troy	Value	15%	22½%

apply to that group so as not to leave loopholes for non-manufacturers who are non-retailers but do their own importing.

Perhaps some textile groups beyond Gr.653 should also be differentiated as above i.e. up to Group 655.

5. Other general comments

- (a) General information for treatment of parts of machines and other commodities: Parts assembled to form complete units or shipped for assembly to make essentially complete units should not be distinguished from the unit themselves for classification purposes. For tariff purposes however this distinction is very necessary in view of the general policy to encourage assembly of commodities. An effort should be made to classify parts separately consigned under the particular heading to which they belong as individual commodities. Sometimes the only item to which a part can be classified as a commodity is a general miscellaneous n.e.s. item. This is satisfactory if the part or a similar item is included in the item index of the SITC. Where this is not the case the best classification for the part is usually within the group or item to which the major unit is classifiable, a separate item for parts as a sub-division of the item level would be indicated.
- (b) Weights and measures: The weights and measures e.g. gal. cwt. ton etc. as well as all variants of them together with the abbreviations used should be defined somewhere, probably in an introductory statement.
- (c) Alphabetic index: An alphabetic index of all sub-items separating compound sub-items would be very useful for customs officers and other personnel.

Group	Item	Sub-item	Class or Description of Goods	UNIT	RATE OF DUTY		
				For	For	Prefer-	Genera
				Classi-	Duty	ential	
				fication			
992			<u>Current Notes and Silver and</u> <u>Other Coins</u>				
	992-01		Current notes	FaceVal.		Free	Free
	992-02		Current silver coins	FaceVal.		Free	Free
	992-03		Current coins (of base metals)	FaceVal.		Free	Free

Some Brief Notes on
THE STANDARD INTERNATIONAL TRADE CLASSIFICATION
WITH REFERENCE TO THE PROPOSED
EASTERN CARIBBEAN COMMON MARKET
COMMON EXTERNAL TARIFF

1. The SITC principles of digital classification

The digital classification of the SITC is organized in such a manner as to be convenient for aggregating on data processing machines.

One digit relates to "Sections"
Two digits relate to "Divisions"
Three digits relate to "Groups"
Five digits relate to "Items"

In the expansion of the SITC six and sometimes seven digits have been used as sub-items. These sub-divisions of the items in some cases, especially the seven-digit level, took into account the possibility of inclusion of additional sub-items at the Eastern Caribbean Common Market Common External Tariff Committee meeting (Antigua and Montserrat) as well as in the future.

Expansion may become necessary in order to implement discriminatory duty policies as circumstances change. One digit permits an expansion of up to nine sub-divisions, that is, from 1 to 9 since a 0 at the end is traditionally omitted. Two digits permit an expansion of up to ninety-nine sub-divisions. The use of the 9 digit as in 9, 19, 29, 99 etc. are traditionally reserved for use as the miscellaneous or other catch-all group. This practice also facilitates expansion of the number of individual items. If it becomes necessary commodities previously entered in the 9 (miscellaneous) classification can be broken out and shown separately at any time.

2. Sub-item breakdown

The ultimate criteria in setting up a classification or tariff list is the particular needs of the country involved. The preferred choice is for the first breakdown of items by separately identifiable products, if necessary, followed by a further breakdown by constituent materials. There is of course the alternative, that is to reverse the order putting materials first and then sub-dividing by products. The essential point is to leave the basic framework and structure of the SITC undisturbed. Sometimes other kinds of distinctions are required especially distinctions by quality, e.g. crude or defined; by level of some key component, e.g. less than 8% butterfat; by whether the commodity is pure or mixed, artificial or natural; or by whether in bulk or put up for retail sale.

3. Terminology or wording of descriptions

The main principle here is that each item should be unique. As far as possible the description of each item or sub-item should be clear and complete enough to be readily understandable without reference to the larger group title.

In expanding the original Eastern Caribbean Common Market Tariff List an attempt was made to follow the above principle as far as possible. For example, the substantive word should appear first. Items such as "oranges" should not appear under "fruits etc., fresh or chilled" and then again as "oranges" under "preserved fruits etc.". See treatment in DRAFT COMMON EXTERNAL TARIFF.

4. General comments on certain items

- 022-01 Tariff list breakdowns are by sweetened and unsweetened, evaporated and condensed, less than 8% butterfat and more than 8% butterfat. This is contrary to SITC (Original) which suggests the following breakdown:
- (a) Buttermilk, concentrated, evaporated or condensed, liquid or semi-solid.
 - (b) Buttermilk, sweetened, evaporated or condensed, liquid or semi-solid.
 - (c) Cream, concentrated, evaporated or condensed, liquid or semi-solid.
 - (d) Cream, sweetened, evaporated or condensed, liquid or semi-solid.
 - (e) Cream, tinned - liquid or semi-solid.
 - (f) Milk, concentrated, evaporated or condensed, liquid or semi-solid.
 - (g) Milk, skim, concentrated, evaporated or condensed, liquid or semi-solid.
 - (h) Milk, sweetened, evaporated or condensed, liquid or semi-solid.
 - (i) Milk, tinned - liquid or semi-solid.

The SITC grouping is made by product i.e. milk, skim, buttermilk etc., then as to whether sweetened or not, and in some cases as to whether tinned. The ECCM distinction may be valid if buttermilk can contain less than 8% butterfat, otherwise it would be better to separate buttermilk. A three-digit breakdown beyond the normal five-digit item is possible but this might be unnecessarily complicated. See below:

- 022-01.100 Buttermilk
- 022-01.110 Buttermilk, evaporated
- 022-01.111 Buttermilk, evaporated, unsweetened
- 022-01.112 Buttermilk, evaporated, sweetened
- 022-01.120 Buttermilk, condensed
- 022-01.121 Buttermilk, condensed, unsweetened
- 022-01.122 Buttermilk, condensed, sweetened
- 022-01.200 Cream
- 022-01.210 Cream, evaporated
- 022-01.211 Cream, evaporated, unsweetened
- 022-01.212 Cream, evaporated, sweetened
- 022-01.220 Cream, condensed

022-01.221

Cream, condensed, unsweetened

022-01.222

Cream, condensed, sweetened

Reference item

051-07

Given the intent in the SITC to include only fresh fruits and nuts in this item - see also the title of group 051 it would follow that salted (i.e. prepared) should be placed in 099-09 (Food Preparations n.e.s.).

Reference sub-item

054-09.11

Beets? If these are the same as sugar beets they should be classified to item 054-03.

Reference sub-item

061-02

In place of the items listed the following sub-items are suggested:

061-02.1

Sugar, beet, refined, excluding syrups

061-02.2

Sugar, cane, refined, excluding syrups

061-02.3

Sugar, icing or confectioner's

061-02.9

Other sugar, refined, in cakes, lumps, cubes, granulated, etc.

Reference item

112-04

"Exceeding the strength of proof" is imprecise. There is a note in the SITC which reads "This item includes ethyl alcohol shown on test by Gay Lussacs hydrometer at a temperature of fifteen degrees centigrade to have a strength of less than eighty degrees". It seems that the ECCM List should be more specific, unless "strength of proof" has a universal definition.

Reference item

121-01

Distinction in the S.I.T.C. is on the basis of whether the tobacco is dry or green, on different parts of the tobacco and on the use of, for example, cigar binders etc. but not by leaf colour. If the ECCM distinction is meaningful, although the rates of duty are the same, this distinction can be maintained; otherwise it would be best to omit the items.

Reference item

243-02)
243-03)

The ECCM items are on the basis of coniferous and non-coniferous trees further broken down by types of trees although the rate of duty is the same for all coniferous and the same for all non-coniferous lumber. It would be possible to merge these two as follows: For all ECCM five-digit groups give four or five types of lumber products as in the S.I.T.C. e.g. 243-02 lumber, sawn, planed or dressed.

243-02.1

Douglas Fir

243-02.11

Beams of Douglas Fir

243-02.12

Laths and planks of Douglas Fir

243-02.19

Other lumber, sawn, planed etc. of Douglas Fir.

Reference sub-item

533-01.9

Barytes are listed in this group. However, according to the SITC they are classifiable to 511-09 if calcined and to 272-19 if not calcined.

Reference sub-item

533-01.6

This group is too heterogenous and may well include other listed items, e.g. metallic pigments. The classification by use, when diverse items have the same use and each item also has other uses should prove most difficult to properly handle and practice.

Reference item

652-02

Bleaching, printing and dyeing are operations performed on textile fibres and fabrics of all types. Since more than one of these operations could be done on the same piece of fabric the classification by kind of operation does not seem very suitable. The SITC distinctions are by type of weave - pile, chenille, bird's eye, twill, herring bones etc. Gauze, towelling etc. are also shown separately.

With regard to the items in the textile group which for purposes of duty are separated into those put up for retail sale and those not put up for retail sale, it is unclear whether the emphasis is intended to be on retail sale or on industry raw materials input. If the latter the lower rate should specifically