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GENERAL AGREEMENT ON
TARIFFS AND TRADE

Original: English

GENERALIZED SYSTEM OF PREFERENCES

Notification by the United Kingdom

The United Kingdom delegation has advised that with reference to the Decision of the CONTRACTING PARTIES of 25 June 1971 concerning the granting of preferential tariff treatment to products originating in developing countries and territories, the generalized tariff preferences accorded by the United Kingdom of Great Britain and Northern Ireland to developing countries became effective on 1 January 1972. The legislative instruments - Import Duties (Developing Countries) Order 1971 and the Developing Countries (Origin of Goods) Regulations 1971 - which enabled the introduction of the United Kingdom scheme are reproduced in the Annexes.

ANNEX I

1971 No. 1882

CUSTOMS AND EXCISE

The Import Duties (Developing Countries) Order 1971

Made - - - -	19*th November* 1971
Laid before the House of Commons	26*th November* 1971
Coming into Operation -	1*st January* 1972

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 1 of the Finance Act 1971(a) and of all other powers enabling them in that behalf, on the recommendation of the Secretary of State, hereby make the following Order:—

1.—(1) This Order may be cited as the Import Duties (Developing Countries) Order 1971.

(2) The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) This Order shall come into operation on 1st January 1972.

2.—(1) The provisions of this Order have effect only in relation to goods of a country specified in Part I of Schedule 1 to this Order which are consigned to the United Kingdom—

(*a*) from a place in that country; or

(*b*) in the case of goods of a country specified in column 1 of Part II of that Schedule, from the place or places specified in relation to that country in column 2 of that Part; or

(*c*) from an exhibition held at a place which is outside that country but to which the goods had been consigned for the purpose of being exhibited at the exhibition.

(2) In sub-paragraph (1)(*c*) above " exhibition " means a trade, industrial, agricultural or crafts exhibition, fair or similar show or display, other than an exhibition, fair, show or display organized for private purposes in a shop or on business premises with a view to the sale of goods foreign to the country where the exhibition is held.

3. Until the beginning of 1st January 1973 payment shall not be required of any import duty chargeable under any heading of the Customs Tariff 1959 specified in column 1 of Schedule 2 to this Order in respect of goods specified in relation to that heading in column 2 of that Schedule.

(a) 1971 c. 68. (b) 1889 c. 63.

4. Until the beginning of 1st January 1973 goods falling within a heading of the Customs Tariff 1959 specified in column 1 of Schedule 3 to this Order and of a description mentioned in relation to that heading in column 2 of that Schedule shall not be chargeable with import duty of an amount greater than that specified in relation thereto in column 3 of that Schedule.

5. For the purposes of classification under the Customs Tariff 1959, in so far as that depends on the rate of duty, any goods to which Article 3 or Article 4 above applies shall be treated as chargeable with the same duty as if this Order had not been made.

P. L. Hawkins.
Walter Clegg

Two of the Lords Commissioners of Her Majesty's Treasury.

19th November 1971.

SCHEDULE 1

Developing Countries to which Order applies

Part I

Developing Countries

Independent States

The Kingdom of Afghanistan.
The Democratic and Popular Republic of Algeria.
The Argentine Republic.
The State of Bahrain.
Barbados.
The Republic of Bolivia.
The Republic of Botswana.
The Federative Republic of Brazil.
The Union of Burma.
The Republic of Burundi.
The Federal Republic of Cameroon.
The Central African Republic.
Ceylon.
The Republic of Chad.
The Republic of Chile.
The Republic of Colombia.
The People's Republic of the Congo.
The Republic of Costa Rica.
The Republic of Cyprus.
The Republic of Dahomey.
The Dominican Republic.
The Republic of Ecuador.
The Arab Republic of Egypt.
The Republic of El Salvador.
The Republic of Equatorial Guinea.
The Empire of Ethiopia.
Fiji.
The Gabonese Republic.
The Republic of The Gambia.
The Republic of Ghana.
The Republic of Guatemala.
The Republic of Guinea.
The Republic of Guyana.
The Republic of Haiti.
The Republic of Honduras.
The Republic of India.
The Republic of Indonesia.
The Empire of Iran.
The Republic of Iraq.
The Republic of the Ivory Coast.
Jamaica.
The Hashemite Kingdom of Jordan.
The Republic of Kenya.
The Khmer Republic.
The Republic of Korea.
The State of Kuwait.
The Kingdom of Laos.
The Lebanese Republic.
The Kingdom of Lesotho.
The Republic of Liberia.
The Libyan Arab Republic.
The Malagasy Republic.
The Republic of Malawi.
Malaysia.
The Republic of Maldives.
The Republic of Mali.
Malta G.C.
The Islamic Republic of Mauritania.
Mauritius.
The United Mexican States.
The Kingdom of Morocco.

The Republic of Nauru.
The Kingdom of Nepal.
The Republic of Nicaragua.
The Republic of Niger.
The Federal Republic of Nigeria.
The Republic of Pakistan.
The Republic of Panama.
The Republic of Paraguay.
The Republic of Peru.
The Republic of the Philippines.
The State of Qatar.
Ras-al-Khaimah.
The Republic of Rwanda.
The Kingdom of Saudi Arabia.
The Republic of Senegal.
The Republic of Sierra Leone.
The Republic of Singapore.
The Somali Democratic Republic.
The Democratic Republic of the Sudan.
The Kingdom of Swaziland.
The Syrian Arab Republic.
The United Republic of Tanzania.
The Kingdom of Thailand.
The Togolese Republic.
The Kingdom of Tonga.
Trinidad and Tobago.
The Tunisian Republic.
The Republic of Uganda.
The United Arab Emirates.
The Republic of Upper Volta.
The Oriental Republic of Uruguay.
The Republic of Venezuela.
The Republic of Viet-Nam.
The Independent State of Western Samoa.
The People's Democratic Republic of Yemen.
The Yemen Arab Republic.
The Socialist Federal Republic of Yugoslavia.
The Republic of Zaire.
The Republic of Zambia.

Dependent Territories, Associated States and States whose external relations are conducted by third countries

Angola.
Antigua.
Australian Antarctic Territory.
The Commonwealth of the Bahama Islands.
Bermuda.
British Antarctic Territory.
British Honduras.
British Indian Ocean Territory, namely: the Chagos Archipelago, Aldabra, Farquhar and Desroches.
British Solomon Islands Protectorate.
British Virgin Islands.
The State of Brunei.
Cape Verde Islands.
Cayman Islands.
Christmas Island.
Cocos (Keeling) Islands.
Corn Islands and Swan Islands.
Dominica.
Falkland Islands and Dependencies.
French Antarctic Territories.
French Polynesia.
Gibraltar.
Gilbert and Ellice Islands Colony.
Grenada.
Heard Island and McDonald Islands.
Hong Kong.
Macao.
Montserrat.
Mozambique.
Netherlands Antilles.
New Caledonia and Dependencies.
New Hebrides Condominium.
Norfolk Island.

Overseas Territories of New Zealand, namely: Niue Island, Tokelau Islands, Ross Dependency and the Cook Islands.

Pacific Islands administered by the United States of America, namely: Guam, American Samoa (comprising Swain Island), Midway Islands, Johnston Island, Sand Island, Baker, Howland and Jarvis Islands, Wake Island and Johnson Atoll and Kingman Reef; and the following mandated islands—the Carolines, the Marianas, and the Marshall Islands.

Papua-New Guinea.
Pitcairn.
Portuguese Guinea.
Portuguese Timor.
Principe and Sao Tomé Islands.
St. Christopher-Nevis-Anguilla.
St. Helena and Dependencies, namely: Ascension and Tristan da Cunha.
St. Lucia.
St. Pierre and Miquelon.
St. Vincent.
Seychelles.
Spanish Territory in Africa (Sahara).
Surinam.
Territory of New Guinea.
Turks and Caicos Islands.
Virgin Islands (United States of America).
Wallis and Futuna Islands.

PART II

PORTS OF CONSIGNMENT FOR GOODS OF CERTAIN DEVELOPING COUNTRIES

Country of origin	Port of consignment
The Kingdom of Afghanistan	Karachi, Bandar Abbas.
The Republic of Bolivia	Arica and Antofagasta (Chile), Matarani and Mollendo, Rosario (Argentina).
The Republic of Botswana	Cape Town, Durban and Port Elizabeth, Beira and Lourenço Marques.
The Republic of Burundi.	Dar-es-Salaam.
The Central African Republic.	Pointe Noire.
The Republic of Chad.	Lagos, Port Sudan, Pointe Noire.
The Kingdom of Laos.	Bangkok.
The Kingdom of Lesotho.	Durban, Port Elizabeth.
The Republic of Malawi.	Beira, Lourenço Marques, Nacala.
The Republic of Mali.	Dakar, Abidjan.
The Kingdom of Nepal.	Calcutta.
The Republic of Niger.	Contonou, Abidjan, Lagos.
The Republic of Paraguay.	Buenos Aires, Paranagua, Antofagasta (Chile).
The Republic of Rwanda.	Mombasa, Dar-es-Salaam.
The Kingdom of Swaziland.	Lourenço Marques.
The Republic of Uganda.	Mombasa.
The Republic of Upper Volta.	Abidjan.
The Republic of Zambia.	Lobito, Beira, Dar-es-Salaam, Lourenço Marques.

SCHEDULE 2

GOODS FREE OF IMPORT DUTY

Tariff heading	*Description of goods free of import duty*
02.05 (pig fat free of lean meat and poultry fat—not rendered or solvent-extracted)	All goods of this heading.
02.06 (meat and edible meat offals —except poultry liver—salted, in brine, dried or smoked)	All goods falling within sub-headings (A)(1), (A)(4)(*b*), (A)(4)(*c*) and (B)(1)(*b*).
05.08 (bones and horn-cores etc.)	Bonemeal.
07.03 (vegetables provisionally preserved in brine, etc.)	All goods falling within sub-heading (D).
07.04 (dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared)	All goods falling within sub-headings (A) and (C) and all goods falling within sub-headings (E)(1)(*b*) and (E)(2)(*b*).
07.05 (dried leguminous vegetables)	All goods falling within sub-headings (B) and (C).
07.06 (manioc, arrowroot, etc.)	All goods falling within sub-heading (C)(1).
08.01 (dates, bananas, coconuts, etc.)	All goods falling within sub-headings (A)(2)(*a*), (B)(2), (C), (E)(2) and (F).
08.02 (citrus fruit, fresh or dried)	Dried citrus fruit.
08.03 (figs, fresh or dried)	Dried figs.
08.04 (grapes, fresh or dried)	Currants.
08.11 (fruit provisionally preserved, etc.)	All goods falling within sub-headings (B), (D)(3)(*b*) and (G).

Tariff heading	*Description of goods free of import duty*
08.12 (fruit, dried, other than that falling within earlier headings)	All goods falling within sub-headings (B) and (C).
09.10 (thyme, saffron and bay leaves; other spices)	All goods falling within sub-heading (C).
11.01 (cereal flours)	All goods of this heading.
11.02 (cereal groats, etc.)	All goods of this heading.
11.03 (flours of the leguminous vegetables falling within 07.05)	All goods of this heading.
11.04 (flours of the fruits falling within any heading in Chapter 8)	All goods of this heading.
11.06 (flour and meal of sago, etc.)	All goods falling within sub-heading (B).
11.07 (malt, roasted or not)	All goods of this heading.
11.08 (starches; inulin)	All goods of this heading except those falling within sub-headings (D) and (E).
12.02 (flours or meals of oil seeds or oleaginous fruit, non-defatted —excluding mustard flour)	All goods of this heading.
12.04 (sugar beet, whole or sliced, fresh, dried or powdered; sugar cane)	Sugar beet, dried or powdered.
13.03 (vegetable saps and extracts, etc.)	All goods falling within sub-headings (C) and (D).
15.01 (lard, other pig fat and poultry fat, rendered or solvent-extracted)	All goods falling within sub-heading (B).
15.10 (fatty acids; acid oils from refining; fatty alcohols)	All goods of this heading.
15.11 (glycerol and glycerol lyes)	All goods of this heading.
15.13 (margarine, imitation lard and other prepared edible fats)	All goods of this heading.
15.14 (spermaceti, crude, pressed or refined, whether or not coloured)	All goods of this heading.
15.16 (vegetable waxes, whether or not coloured)	All goods falling within sub-heading (B).
15.17 (residues resulting from the treatment of fatty substances or animal or vegetable waxes)	All goods of this heading.
16.02 (other prepared or preserved meat or meat offal)	All goods falling within sub-headings (A) and (B)(2)(*b*).
16.03 (meat extracts and meat juices; fish extracts)	All goods falling within sub-headings (B) and (C).
16.04 (prepared or preserved fish, including caviar and caviar substitutes)	All goods falling within sub-headings (A) and (B).
17.02 (other sugars; sugar syrups; artificial honey—whether or not mixed with natural honey; caramel)	All goods falling within sub-headings (D), (E), (F) and (G).
17.04 (sugar confectionery, not containing cocoa)	All goods of this heading.

Tariff heading	*Description of goods free of import duty*
17.05 (flavoured or coloured sugars, etc.)	All goods falling within sub-headings (D) and (E).
18.06 (chocolate and other food preparations containing cocoa)	All goods of this heading.
19.01 (malt extract)	All goods of this heading.
19.02 (preparations of flour, meal, starch, etc.)	All goods of this heading.
19.03 (macaroni, spaghetti and similar products)	All goods of this heading.
19.05 (prepared foods obtained by the swelling or roasting of cereals, etc.)	All goods of this heading.
19.06 (communion wafers, etc.)	All goods of this heading.
19.07 (bread, ships' biscuits, etc.)	All goods of this heading.
19.08 (pastry, biscuits, cakes, etc.)	All goods of this heading.
20.01 (vegetables and fruit, prepared or preserved by vinegar, etc.)	All goods falling within sub-heading (B).
20.02 (vegetables prepared or preserved otherwise than by vinegar, etc.)	All goods falling within sub-headings (A), (B), (C)(1)(*a*)(i), (C)(1)(*b*)(ii), (C)(1)(*e*) and (C)(2)(*c*).
20.04 (fruit, fruit-peel and parts of plants, preserved by sugar)	All goods falling within sub-headings (A) and (C).
20.06 (fruit otherwise prepared or preserved)	All goods falling within sub-headings (H), (IJ)(3) and (Q)(2).
20.07 (fruit juices, etc.)	All goods falling within sub-headings (A)(1)(*b*), (A)(2), (B) and (D).
21.02 (extracts, essences or concentrates, of coffee, tea or maté, etc.)	All goods falling within sub-heading (C).
21.03 (mustard flour and prepared mustard)	All goods of this heading.
21.04 (sauces; mixed condiments and mixed seasonings)	All goods of this heading.
21.05 (soups and broths, etc.)	All goods falling within sub-headings (A) and (B)(2)(*b*).
21.06 (natural yeasts—active or inactive; prepared baking powders)	All goods of this heading.
21.07 (food preparations not elsewhere specified or included)	All goods of this heading.
22.01 (waters, including spa waters and aerated waters; ice and snow)	All goods falling within sub-heading (A).
22.02 (lemonade, flavoured spa waters, etc.)	All goods of this heading.
22.04 (grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol)	All goods of this heading.
22.10 (vinegar and substitutes for vinegar)	All goods of this heading.

Tariff heading	*Description of goods free of import duty*
23.01 (flours and meals, of meat, etc.)	All goods falling within sub-heading (B).
23.02 (bran, sharps, etc.)	All goods of this heading.
23.03 (beet-pulp, bagasse, etc.)	All goods falling within sub-heading (B).
23.06 (products of vegetable origin of a kind used for animal food, not elsewhere specified or included)	All goods falling within sub-heading (C).
23.07 (sweetened forage; other preparations of a kind used in animal feeding)	All goods falling within sub-headings (A) and (C).
Tariff headings within Chapter 25 (salt; sulphur; etc.)	All goods of these headings.
Tariff headings within Chapter 26 (metallic ores, slag and ash)	All goods of these headings.
Tariff headings within Chapter 27 (mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes)	All goods of these headings.
Tariff headings within Chapter 28 (inorganic chemicals; etc.)	All goods of these headings.
Tariff headings within Chapter 29 (organic chemicals)	All goods of these headings.
Tariff headings within Chapter 30 (pharmaceutical products)	All goods of these headings.
Tariff headings within Chapter 31 (fertilisers)	All goods of these headings.
Tariff headings within Chapter 32 (tanning and dyeing extracts; tannins and their derivatives; etc.)	All goods of these headings.
Tariff headings within Chapter 33 (essential oils and resinoids; perfumery, etc.)	All goods of these headings.
Tariff headings within Chapter 34 (soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, etc.)	All goods of these headings.
Tariff headings within Chapter 35 (albuminoidal substances; glues)	All goods of these headings except those falling within sub-heading 35.01 (B).
Tariff headings within Chapter 36 (explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations)	All goods of these headings.
Tariff headings within Chapter 37 (photographic and cinematographic goods)	All goods of these headings.
Tariff headings within Chapter 38 (miscellaneous chemical products)	All goods of these headings.

Tariff heading	*Description of goods free of import duty*
Tariff headings within Chapter 39 (artificial resins and plastic materials, etc.)	All goods of these headings.
Tariff headings within Chapter 40 (rubber, synthetic rubber, etc.)	All goods of these headings.
Tariff headings within Chapter 41 (raw hides and skins—other than furskins—and leather)	All goods of these headings except those falling within sub-heading 41.02 (B) and heading 41.08.
Tariff headings within Chapter 42 (articles of leather; saddlery and harness; etc.)	All goods of these headings.
Tariff headings within Chapter 43 (furskins and artificial fur; manufactures thereof)	All goods of these headings.
Tariff headings within Chapter 44 (wood and articles of wood; wood charcoal)	All goods of these headings.
Tariff headings within Chapter 45 (cork and articles of cork)	All goods of these headings.
Tariff headings within Chapter 46 (manufactures of straw, of esparto and of other plaiting materials; etc.)	All goods of these headings.
Tariff headings within Chapter 47 (paper-making material)	All goods of these headings.
Tariff headings within Chapter 48 (paper and paperboard; articles of paper pulp, etc.)	All goods of these headings.
Tariff headings within Chapter 49 (printed books, newspapers, pictures and other products of the printing industry; etc.)	All goods of these headings.
50.03 (silk waste)	All goods falling within sub-headings (B)(1)(*a*) and (B)(2).
50.04 (silk yarn, other than yarn of noil or other waste silk, not put up for retail sale)	All goods of this heading.
50.05 (yarn spun from silk waste other than noil, not put up for retail sale)	All goods of this heading.
50.06 (yarn spun from noil silk, not put up for retail sale)	All goods of this heading.
50.07 (silk yarn and yarn spun from noil or other waste silk, put up for retail sale)	All goods of this heading.
50.08 (silk-worm gut; imitation catgut of silk)	All goods falling within sub-heading (B).
55.01 (cotton, not carded or combed)	All goods falling within sub-heading (B).
55.02 (cotton linters)	All goods falling within sub-heading (B).
55.04 (cotton, carded or combed)	All goods of this heading.
57.02 (manila hemp, etc.)	All goods falling within sub-heading (B).

Tariff heading	*Description of goods free of import duty*
57.03 (jute, etc.)	All goods falling within sub-heading (B).
57.04 (other vegetable textile fibres, etc.)	All goods of this heading except those falling within sub-heading (B)(1).
57.06 (yarn of jute or of other textile bast fibres of heading No. 57.03)	All goods of this heading.
57.07 (yarn of other vegetable textile fibres)	All goods of this heading.
57.08 (paper yarn)	All goods of this heading.
57.10 (woven fabrics of jute or of other textile bast fibres of heading No. 57.03)	All goods of this heading.
57.11 (woven fabrics of other vegetable textile fibres)	All goods of this heading.
57.12 (woven fabrics of paper yarn)	All goods of this heading.
58.01 (carpets, carpeting and rugs, knotted, etc.)	All goods of this heading.
58.02 (other carpets, carpeting, rugs, mats and matting, etc.)	All goods of this heading.
58.05 (narrow woven fabrics, etc.)	All goods falling within sub-heading (B)(1).
58.08 (tulle and other net fabrics —but not including woven, knitted or crocheted fabrics—plain)	All goods falling within sub-heading (A).
59.01 (wadding and articles of wadding; textile flock and dust and mill neps)	All goods of this heading except those falling within sub-heading (A)(2).
59.02 (felt and articles of felt, whether or not impregnated or coated)	All goods of this heading.
59.03 (bonded fibre fabrics, etc.)	All goods of this heading.
59.04 (twine, cordage, ropes and cables, plaited or not)	All goods of this heading.
59.05 (nets and netting made of twine, etc.)	All goods of this heading.
59.06 (other articles made from yarn, twine, etc.)	All goods of this heading.
59.07 (textile fabrics coated with gum or amylaceous substances, etc.)	All goods of this heading except those falling within sub-heading (B)(1).
59.08 (textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives, etc.)	All goods of this heading except those falling within sub-heading (B)(1).
59.09 (textile fabrics coated or impregnated with oil, etc.)	All goods of this heading except those falling within sub-heading (B)(1).
59.10 (linoleum and materials prepared on a textile base in a similar manner to linoleum, etc.)	All goods of this heading.
59.11 (rubberised textile fabrics, other than rubberised knitted or crocheted goods)	All goods of this heading except those falling within sub-heading (B)(1).

Tariff heading	*Description of goods free of import duty*
59.12 (textile fabrics otherwise impregnated or coated, etc.)	All goods of this heading except those falling within sub-heading (A)(2)(*a*).
59.13 (elastic fabrics and trimmings —other than knitted or crocheted goods—etc.)	All goods of this heading except those falling within sub-heading (B)(1).
59.14 (wicks, of woven, plaited or knitted textile materials, etc.)	All goods of this heading except those falling within sub-heading (B)(1).
59.15 (textile hosepiping and similar tubing, etc.)	All goods of this heading except those falling within sub-heading (B)(1).
59.16 (transmission, conveyor or elevator belts or belting, of textile material, etc.)	All goods of this heading except those falling within sub-heading (B)(1).
59.17 (textile products and textile articles, of a kind commonly used in machinery or plant)	All goods of this heading except those falling within sub-headings (A) and (D)(2)(*a*).
62.03 (sacks and bags, of a kind used for the packing of goods)	All goods falling within sub-heading (B).
63.02 (used or new rags, scrap twine, cordage, rope and cables, etc.)	All goods falling within sub-heading (A).
Tariff headings within Chapter 64 (footwear, gaiters and the like; parts of such articles)	All goods of these headings.
Tariff headings within Chapter 66 (umbrellas, sunshades, walking-sticks, etc.)	All goods of these headings.
Tariff headings within Chapter 67 (prepared feathers and down, etc.)	All goods of these headings.
Tariff headings within Chapter 68 (articles of stone, of plaster, etc.)	All goods of these headings.
Tariff headings within Chapter 69 (ceramic products)	All goods of these headings.
Tariff headings within Chapter 70 (glass and glassware)	All goods of these headings.
Tariff headings within Chapter 71 (pearls, precious and semi-precious stones, etc.)	All goods of these headings.
72.01 (coin)	All goods of this heading.
Tariff headings within Chapter 73 (iron and steel and articles thereof)	All goods of these headings except those falling within sub-heading 73.01 (E)(1).
Tariff headings within Chapter 74 (copper and articles thereof)	All goods of these headings.
Tariff headings within Chapter 75 (nickel and articles thereof)	All goods of these headings.
Tariff headings within Chapter 76 (aluminium and articles thereof)	All goods of these headings.
Tariff headings within Chapter 77 (magnesium and beryllium and articles thereof)	All goods of these headings.

Tariff heading	*Description of goods free of import duty*
Tariff headings within Chapter 78 (lead and articles thereof)	All goods of these headings.
Tariff headings within Chapter 79 (zinc and articles thereof)	All goods of these headings except those falling within sub-heading 79.01(A).
Tariff headings within Chapter 80 (tin and articles thereof)	All goods of these headings.
Tariff headings within Chapter 81 (other base metals employed in metallurgy and articles thereof)	All goods of these headings.
Tariff headings within Chapter 82 (tools, implements, cutlery, etc.)	All goods of these headings.
Tariff headings within Chapter 83 (miscellaneous articles of base metal)	All goods of these headings.
Tariff headings within Chapter 84 (boilers, machinery and mechanical appliances; parts thereof)	All goods of these headings.
Tariff headings within Chapter 85 (electrical machinery and equipment; parts thereof)	All goods of these headings.
Tariff headings within Chapter 86 (railway and tramway locomotives, rolling-stock, etc.)	All goods of these headings.
Tariff headings within Chapter 87 (vehicles, other than railway or tramway rolling-stock, and parts thereof)	All goods of these headings.
Tariff headings within Chapter 88 (aircraft and parts thereof, etc.)	All goods of these headings.
Tariff headings within Chapter 89 (ships, boats and floating structures)	All goods of these headings.
Tariff headings within Chapter 90 (optical, photographic, etc. instruments and apparatus; parts thereof)	All goods of these headings.
Tariff headings within Chapter 91 (clocks and watches and parts thereof)	All goods of these headings.
Tariff headings within Chapter 92 (musical instruments; sound recorders and reproducers, etc.)	All goods of these headings.
Tariff headings within Chapter 93 (arms and ammunition; parts thereof)	All goods of these headings.
Tariff headings within Chapter 94 (furniture and parts thereof; bedding, mattresses, etc.)	All goods of these headings.
Tariff headings within Chapter 95 (articles and manufactures of carving or moulding material)	All goods of these headings.

Tariff heading	*Description of goods free of import duty*
Tariff headings within Chapter 96 (brooms, brushes, feather dusters, powder-puffs and sieves)	All goods of these headings.
Tariff headings within Chapter 97 (toys, games and sports requisites; parts thereof)	All goods of these headings.
Tariff headings within Chapter 98 (miscellaneous manufactured articles)	All goods of these headings.
Tariff headings within Chapter 99 (works of art, collectors' pieces and antiques)	All goods of these headings.

SCHEDULE 3

GOODS PARTLY RELIEVED FROM IMPORT DUTY

Tariff heading	Description of goods	Maximum rate of duty
09.01	All goods falling within sub-heading (A) (1) (coffee, unmixed: roasted or ground) and sub-heading (C) (coffee and chicory, roasted and ground, mixed but without other ingredients)	The rate of duty applicable in the case of goods qualifying for Commonwealth preference.
12.05	All goods falling within sub-heading (A) (chicory roots, dried)	The rate of duty applicable in the case of goods qualifying for Commonwealth preference.
16.03	All goods falling within sub-heading (A) (meat extracts and meat juices derived wholly or in part from beef or veal)	50% of the full rate of duty.
16.04	All goods falling within sub-heading (D) (tuna, canned)	50% of the full rate of duty.
21.01	All goods of this heading (roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof)	The rate of duty applicable in the case of goods qualifying for Commonwealth preference.
21.02	All goods falling within sub-heading (A) (extracts, essences or concentrates of coffee) and sub-heading (B) (preparations with a basis of extracts, essences or concentrates of coffee)	The rate of duty applicable in the case of goods qualifying for Commonwealth preference.

EXPLANATORY NOTE

(This Note is not part of the Order)

This Order, which comes into operation on 1st January 1972—

(1) implements until 1st January 1973 the Generalised System of Tariff Preferences under which a wide range of goods imported into the United Kingdom from certain developing countries may be relieved wholly or in part from the duties normally chargeable under the Import Duties Act 1958, but not from duties chargeable under other enactments;

(2) specifies the places from which goods must be consigned to the United Kingdom if, on importation, they are to be eligible for this relief from import duty.

Schedule 1 to the Order names the developing countries whose goods may be eligible for this relief and lists the approved ports of consignment for certain of those countries which require to consign their goods from ports in another country;

Schedule 2 sets out the United Kingdom Tariff headings and sub-headings under which goods are eligible for admission into the United Kingdom free of import duty; and

Schedule 3 sets out the tariff headings and sub-headings under which goods are eligible for admission at a reduced rate of import duty and states in each case the maximum rate of duty payable.

ANNEX II

1971 No. 1921

CUSTOMS AND EXCISE

The Developing Countries (Origin of Goods) Regulations 1971

Made - - -	*25th November* 1971
Laid before the House of Commons	*3rd December* 1971
Coming into Operation	*1st January* 1972

The Secretary of State in exercise of his powers under section 12(2) of the Import Duties Act 1958(a), and all other powers enabling him in that behalf, hereby makes the following Regulations :—

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Developing Countries (Origin of Goods) Regulations 1971 and shall come into operation on 1st January 1972.

—(2) In these Regulations—

"exhibition" means a trade, industrial, agricultural or crafts exhibition, fair or similar show or display other than an exhibition, fair, show or display organised for private purposes in a shop or on business premises with a view to the sale of goods foreign to the country where the exhibition is held ;

"originating" refers, in relation to materials and parts, to materials and parts which would, if these Regulations were applicable to them, fall to be treated as produced or manufactured in the country in which the articles in whose production or manufacture they have been used are claimed to have been produced or manufactured ; and

references to Chapters and tariff headings are references to the Chapters and headings of the Customs Tariff 1959(b).

(3) Schedule 1 hereto shall have effect for defining the application of terms used in, and rules mentioned in, Schedules 2 and 3 hereto.

(4) The Interpretation Act 1889(c) shall apply to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

2.—(1) For the purpose of any order made under section 1 of the Finance Act 1971(d), the question whether goods are to be treated as produced or manufactured in a country shall be determined in accordance with these Regulations.

(a) 1958 c. 6.
(b) See S.I. 1971/1813.
(c) 1889 c. 63.
(d) 1971 c. 68.

(2) Materials and parts shall, for the purpose of these Regulations, be treated as having been imported into a country unless they are shown to the satisfaction of the Commissioners not to have been so imported.

Goods wholly produced or manufactured in a developing country

3.—(1) Goods which have been wholly produced or manufactured in a country without the use of any imported materials or parts shall be treated as produced or manufactured in that country:

Provided that they shall not be so treated by virtue of this paragraph if they have been used in another country for any purpose other than display or demonstration under customs control at an exhibition.

(2) For the purpose of paragraph (1),—

(*a*) used articles fit only for the recovery of materials therefrom shall be treated as wholly produced in a developing country from materials produced there if they are collected in that country; and

(*b*) scrap or waste shall be treated as so produced if it results from the carrying on of any process of manufacture in that country.

Production or manufacture from imported materials or parts of a different tariff heading

4. Goods produced or manufactured in a country from imported materials or parts not falling within the same tariff heading as those goods shall be treated as produced or manufactured in that country except in the following cases,—

(*a*) if the goods have undergone further processing in another country or have been used in another country otherwise than for display or demonstration under customs control at an exhibition; or

(*b*) being goods mentioned in column 1 of Schedule 2 hereto,—

(i) if they fall to be classified in a different tariff heading by reason only of the performance of the process mentioned in relation to them in column 2 of that Schedule or a combination of such a process and a process or processes mentioned in head (*c*) of this paragraph; or

(ii) if they have not undergone in that country the process, or do not satisfy the rule, mentioned in relation to them in column 3 of that Schedule, as the case may be; or

(*c*) if they fall to be classified in a different tariff heading by reason only of the performance of one or more of the following minor processes, namely,—

(i) operations intended solely to ensure that the goods remain in good condition during transit or storage, including chilling, placing in brine or any other solution, drying, spreading out, ventilating and removing damaged parts;

(ii) sorting, classifying, matching (including the making up of sets of articles), sifting, screening, removing dust, washing, painting or cutting in pieces;

(iii) packing, repacking, or splitting up into, or assembling into, consignments ;

(iv) marking or labelling :

(v) mixing ; or

(vi) simple assembly.

Processing not involving a change of tariff heading

5. Goods mentioned in column 1 of Schedule 3 hereto which have undergone in a country the process mentioned in column 2 of that Schedule shall be treated as produced or manufactured in that country unless they have subsequently undergone a further process in another country or have been used in another country otherwise than for display or demonstration under customs control at an exhibition.

Anthony Grant,
Parliamentary Under Secretary of State,
Department of Trade and Industry.

25th November 1971.

SCHEDULE 1

INTERPRETATION OF SCHEDULES 2 AND 3

1. The descriptions of goods in column 1 of Schedules 2 and 3 hereto shall,—

(*a*) if preceded by a reference to a Chapter, be taken to comprise all goods classified in that Chapter other than goods specifically excluded by the terms of the description; and

(*b*) if preceded by a reference to a tariff heading be taken to comprise all goods classified in that heading or, where the description does not coincide with the description of that heading in the Customs Tariff 1959, be taken to include all goods falling within a sub-heading of that heading in the terms of the description in the column.

2. Where, for the purpose of any entry in column 2 or 3 of Schedule 2 hereto, it is necessary to determine the value of exported goods that value shall be taken—

(*a*) in a case where the goods have been sold for delivery at the place of production or manufacture and the contract of sale is a sale in the open market, to be the price payable under that contract; or

(*b*) in any other case, to be the price which in the opinion of the Commissioners they would have fetched if they had been so sold,

less, in any case, an amount equal to any internal taxes or charges refundable upon the export of the goods from the country of production or manufacture.

3. Where, for any such purpose as aforesaid, it is necessary to determine the value of any imported materials or parts, their value shall—

(*a*) if the material or part is known to have been imported, be taken to be the value attributed to it for customs purposes at the time of importation; or

(*b*) if the origin of the material or part is uncertain or it is otherwise impossible to ascertain its value pursuant to head (*a*) and if the price at which it was sold under the first contract for its sale after importation can be proved, be taken to be that price, or

(*c*) in any other case, be such value as the Commissioners may determine.

4. Where, for any such purpose as aforesaid, it is necessary to calculate the value attributable to originating materials or parts, that value shall be taken to be—

(*a*) (i) where the price paid under the first contract for the sale of any originating materials or parts used in the production or manufacture of the exported goods can be proved, that price less an amount equal to the value of any imported materials or parts used in the production or manufacture of those materials or parts; plus

(ii) where the price paid under the first contract for the sale of any originating materials or parts employed in the processing of imported materials and parts used in the production or manufacture of the exported goods can be proved, that price; or

(*b*) where any price cannot be proved in accordance with head (*a*) such amount as the Commissioners may determine.

5. In Schedule 2,—

(i) "the 40% imported materials rule" means that the value of the imported materials and parts employed in the production or manufacture of the goods does not exceed 40% of their value;

(ii) "the 50% imported materials rule" means that the value of the imported materials and parts so employed does not exceed 50% of the value of the goods; and

(iii) "the 40%/50% rule" means—

(*a*) that the value of the imported materials and parts employed in the production or manufacture of the goods does not exceed 40% of their value; and

(*b*) that at least 50% of the value of all the materials and parts so employed is attributable to originating materials and parts.

SCHEDULE 2

	(1) *Exported products*	(2) *Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as goods of a developing country*	(3) *Process required to qualify the goods for treatment as goods of a developing country or rule as to the use of imported materials or parts*
Tariff Heading			
02.05	Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked	manufacture from products of Chapter 1 or 2	
02.06	Meat and edible offals (except poultry liver), salted, in brine, dried or smoked	manufacture from products of Chapter 1 or 2	
07.02	Vegetables (whether or not cooked), preserved by freezing	freezing	
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption	placing in brine or other solutions	
07.04	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	drying, dehydration, evaporation, cutting, breaking or powdering	
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split	drying, dehydration or evaporation	
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	freezing	

SCHEDULE 2—*continued*

	(1) *Exported products*	(2) *Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as goods of a developing country*	(3) *Process required to qualify the goods for treatment as goods of a developing country or rule as to the use of imported materials or parts*
Tariff Heading			
08.11	Bilberries and nuts provisionally preserved, but unsuitable for immediate consumption	placing in brine or other solutions	
08.11	Citrus fruits (other than grapefruit, orange, clementine, mandarin or tangerine pulp not containing the peel and lemons comminuted entire), provisionally preserved otherwise than in brine, but unsuitable for immediate consumption		
08.11	Fruit (other than blackberries, currants, gooseberries, loganberries, pears, plums, damsons, bullace, greengages and mirabelles, raspberries and mixtures containing any of these fruits or apples or strawberries), provisionally preserved but unsuitable for immediate consumption		
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05	drying	
11.01	Cereal flours	manufacture from products of Chapter 10	

11.02	Cereal grouts and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground	manufacture from products of Chapter 10
11.03	Flours of the leguminous vegetables falling within heading No. 07.05	manufacture from dried leguminous vegetables
11.04	Flours of the fruits falling within any heading in Chapter 8	manufacture from the fruit
11.06	Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06	manufacture from products of heading No. 07.06
11.07	Malt, roasted or not	manufacture from products of Chapter 10
11.08	Starches; inulin	manufacture from products of Chapter 7, 10 or 11
12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted (excluding mustard flour)	manufacture from products of Chapter 12
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted	manufacture from products of Chapter 1 or heading No. 02.05
15.13	Margarine, imitation lard and other prepared edible fats	manufacture from products of Chapter 15
16.02	Other prepared or preserved meat or meat offal	manufacture from products of Chapter 1 or 2
16.04	Prepared or preserved fish, including caviar and caviar substitutes	manufacture from products of Chapter 3

SCHEDULE 2—*continued*

	(1) *Exported products*	(2) *Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as goods of a developing country*	(3) *Process required to qualify the goods for treatment as goods of a developing country or rule as to the use of imported materials or parts*
Tariff Heading			
17.02	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel	manufacture from any product	
17.04	Sugar confectionery, not containing cocoa	manufacture from other products of Chapter 17	
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	manufacture from any product	
18.06	Chocolate and other food preparations containing cocoa	manufacture from products of Chapter 17 or manufacture from products of heading No. 18.01, 18.02, 18.03, 18.04 or 18.05 where the value of the imported products of those headings used exceeds 40% of the value of the exported product	
19.01	Malt extracts	manufacture from products of heading No. 11.07	

19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 per cent by weight of cocoa	manufacture from cereals and derived products, meat, milk and sugars	
19.03	Macaroni, spaghetti and similar products	manufacture from any product	
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products)	manufacture from any product	
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	manufacture from products of Chapter 11	
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	manufacture from products of Chapter 11	
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	manufacture from products of Chapter 11	
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard		manufacture from originating products of Chapters 7 and 8
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid		manufacture from originating products of Chapter 7
20.04	Fruit, fruit peel and parts of plants, preserved by sugar (drained, glacé or crystallised)		manufacture from originating products of Chapters 8 and 17

SCHEDULE 2—*continued*

	(1) *Exported products*	(2) *Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as goods of a developing country*	(3) *Process required to qualify the goods for treatment as goods of a developing country or rule as to the use of imported materials or parts*
Tariff Heading			
20.06	Fruit otherwise prepared or preserved whether or not containing added sugar or spirit		manufacture from originating products of Chapters 8, 9, 17 and 22
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit		manufacture from originating products of Chapters 7, 8 and 17
21.04	Sauces; mixed condiments and mixed seasonings		manufacture in which the value of any imported tomato concentrate used does not exceed 50% of the value of the exported product
21.05	Soups and broths, in liquid, solid or powder form; homogenised composite food preparations	manufacture from products of heading No. 20.02	
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07	manufacture from fruit juices	
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	manufacture from fruit juices	

22.10	Vinegar and substitutes for vinegar	manufacture from products of Chapter 22 or heading No. 29.14	
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves		the 40% imported materials rule
28.13	Hydrobromic acid	manufacture from products of heading No. 28.01	
28.19	Zinc oxide	manufacture from products of heading No. 79.01	
28.27	Lead oxides; red lead and orange lead	manufacture from products of heading No. 78.01	
28.28	Lithium hydroxide	manufacture from products of heading No. 28.42	
28.29	Lithium fluoride	manufacture from products of heading No. 28.28 or 28.42	
28.30	Lithium chloride	manufacture from products of heading No. 28.28 or 28.42	
28.33	Bromides	manufacture from products of heading No. 28.01 or 28.13	
28.38	Aluminium sulphate	manufacture from products of heading No. 28.20	
28.42	Lithium carbonate	manufacture from products of heading No. 28.28	
29.02	Organic bromides	manufacture from products of heading No. 28.01 or 28.13	

SCHEDULE 2—*continued*

	(1) *Exported products*	(2) *Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as goods of a developing country*	(3) *Process required to qualify the goods for treatment as goods of a developing country or rule as to the use of imported materials or parts*
Tariff Heading			
29.02	Trichlorodi(chloro-phenyl)ethane		transformation of ethanol into chloral and condensation of chloral with monochlorobenzene
29.35	Pyridine; alpha—picoline; beta—picoline; gamma—picoline		transformation of acetylene into acetaldehyde and transformation of acetaldehyde into pyridine or picoline
29.35	Vinylpyridine		transformation of acetaldehyde into picolines and transformation of picolines into vinylpyridine
29.38	Nicotinic acid (Vitamin PP)		transformation of acetaldehyde into beta-picoline and transformation of beta-picoline into nicotinic acid
30.03	Medicaments (including veterinary medicaments)	manufacture from active substances, i.e. any substances which form part of the goods and in respect of which any therapeutic or prophylactic claim is made by the producer or exporter	
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices) impregnated or coated with pharmaceutical substances for medical or surgical purposes, other than goods specified in Note 3 to Chapter 30		manufacture from originating pharmaceutical substances

31.05	Other fertilisers; goods of Chapter 31 in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg		the 50% imported materials rule
32.06	Colour lakes	manufacture from materials of heading No. 32.04 or 32.05	
32.07	Other colouring matter; inorganic products of a kind used as luminophores	mixing of oxides or salts of Chapter 28 with extenders such as natural barium sulphate or carbonate, chalk, and satin white	
32.10	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms of packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories	manufacture from products of heading No. 32.04, 32.05, 32.06, 32.07, 32.08 or 32.09	
32.12	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements	manufacture from products of heading No. 32.09	
32.13	Inks other than printing inks	manufacture from products of heading No. 32.09	
33.02	Terpenic by-products of the deterpenation of essential oils	manufacture from products of heading No. 33.01	
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	manufacture from products of heading No. 33.01	

SCHEDULE 2—*continued*

	(1) *Exported products*	(2) *Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as goods of a developing country*	(3) *Process required to qualify the goods for treatment as goods of a developing country or rule as to the use of imported materials or parts*
Tariff Heading			
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap	manufacture from products of heading No. 34.02 or 34.05	
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap	manufacture from products of heading No. 34.01 or 34.05	
36.08	Other combustible preparations and products	manufacture from combustible preparations and products	
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth	manufacture from products of heading No. 37.02	
37.02	Film in rolls, sensitised, unexposed, perforated or not	manufacture from products of heading No. 37.01	
37.04	Sensitised plates and film, exposed but not developed, negative or positive	manufacture from products of heading No. 37.01 or 37.02	

38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers)	the 50% imported materials rule
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries, excluding prepared glazings and prepared dressings with a basis of amylaceous substances	the 50% imported materials rule
38.13	Pickling preparations for metal surfaces, fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes	the 50% imported materials rule
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants	the 50% imported materials rule
38.15	Prepared rubber accelerators	the 50% imported materials rule
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	the 50% imported materials rule
38.18	Composite solvents and thinners for varnishes and similar products	the 50% imported materials rule

SCHEDULE 2—*continued*

	(1) *Exported products*	(2) *Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as goods of a developing country*	(3) *Process required to qualify the goods for treatment as goods of a developing country or rule as to the use of imported materials or parts*
Tariff Heading			
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included, excluding: Fusel oil and Dippel's oil; Naphthenic acids and their non-water-soluble salts, esters of naphthenic acids; Sulphonaphthenic acids and their non-water-soluble salts, esters of sulphonaphthenic acids; Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines, thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts; Mixed alkylenes; Mixed alkylbenzenes and mixed alkylnaphthalenes; Ion exchangers;		the 50% imported materials rule

	Catalysts; Getters for vacuum tubes; Refractory cements or mortars and similar preparations; Alkaline iron oxide for the purification of gas; Carbon (excluding that in artificial graphite of heading No. 38.01) in metallo-graphite or other compounds, in the form of small plates, bars or other semi-manufactures		
39.02	Polymers	manufacture from monomers of Chapter 29	
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06	working of artificial plastic materials, cellulose ethers and esters, and artificial resins	
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch		the 50% imported materials rule

SCHEDULE 2—*continued*

	(1) *Exported products*	(2) *Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as goods of a developing country*	(3) *Process required to qualify the goods for treatment as goods of a developing country or rule as to the use of imported materials or parts*
Tariff Heading			
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08	tanning of raw hides and skins of heading No. 41.01	
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08	tanning of raw hides and skins of heading No. 41.01	
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08	tanning of raw hides and skins of heading No. 41.01	
41.05	Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08	tanning of raw hides and skins of heading No. 41.01	
43.03	Articles of furskin	making up from furskins in plates, crosses and similar forms falling within heading No. 43.02	
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings		manufacture from boards not cut to size
45.03	Articles of natural cork		manufacture from materials of heading No. 45.01

48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets		manufacture from paper pulp
48.07	Paper and paperboard, printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets		manufacture from paper pulp
48.14	Writing blocks, envelopes, plain letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery		the 50% imported materials rule
48.15	Other paper and paperboard (including cellulose wadding), cut to size or shape		manufacture from paper pulp
48.16	Boxes, bags and other packing containers, of paper or paperboard		the 50% imported materials rule
49.09	Picture postcards and pictorial greeting cards, printed, with or without trimmings	manufacture from products of heading No. 49.11	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	manufacture from products of heading No. 49.11	
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		manufacture from natural textile fibres or their waste not carded or combed falling within heading No. 50.01, 53.01, 53.02, 53.03, 54.01, 54.02, 55.01, 55.02, 55.03, 57.01, 57.02, 57.03 or 57.04 or from chemical products or textile pulp

SCHEDULE 2—*continued*

	(1) *Exported products*	(2) *Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as goods of a developing country*	(3) *Process required to qualify the goods for treatment as goods of a developing country or rule as to the use of imported materials or parts*
Tariff Heading			
50.05	Yarn spun from silk waste other than noil, not put up for retail sale		manufacture from natural textile fibres or their waste not carded or combed falling within heading No. 50.03, 53.01, 53.02, 53.03, 54.01, 54.02, 55.01, 55.02, 55.03, 57.01, 57.02, 57.03 or 57.04 or from chemical products or textile pulp
50.06	Yarn spun from noil silk, not put up for retail sale		
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale		manufacture from natural textile fibres or their waste not carded or combed falling within heading No. 50.01, 50.03, 53.01, 53.02, 53.03, 54.01, 54.02, 55.01, 55.02, 55.03, 57.01, 57.02, 57.03 or 57.04 or from chemical products or textile pulp
50.08	Silk worm gut; imitation catgut of silk		
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03		manufacture from natural textile fibres or their waste not carded or combed falling within heading No. 50.01, 53.01, 53.02, 53.03, 54.01, 54.02, 55.01, 55.02, 55.03, 57.01, 57.02, 57.03 or 57.04 or from chemical products or textile pulp
57.07	Yarn of other vegetable textile fibres		
57.08	Paper yarn		manufacture from products of Chapter 47, chemical products, textile pulp, natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed

57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03	manufacture from natural textile fibres, discontinuous man-made fibres or their waste falling within heading No. 50.01, 53.01, 53.02, 53.03, 53.04, 53.05, 54.01, 54.02, 55.01, 55.02, 55.03, 55.04, 56.01, 56.02, 56.03, 57.01, 57.02, 57.03 or 57.04 or from chemical products or textile pulp
57.11	Woven fabrics of other vegetable textile fibres	
57.12	Woven fabrics of paper yarn	manufacture from paper, from chemical products, textile pulp, natural textile fibres, discontinuous man-made fibres or their waste
58.01	Carpets, carpeting and rugs, knotted (made up or not)	manufacture from materials falling within heading No. 50.01, 50.02, 50.03, 51.01, 53.01, 53.02, 53.03, 53.04, 53.05, 54.01, 55.01, 55.02, 55.03, 55.04, 56.01, 56.02, 56.03, 57.01, 57.02, 57.03 or 57.04
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not)	manufacture from materials falling within heading No. 50.01, 50.02, 50.03, 51.01, 53.01, 53.02, 53.03, 53.04, 53.05, 54.01, 55.01, 55.02, 55.03, 55.04, 56.01, 56.02, 56.03, 57.01, 57.02, 57.03 or 57.04
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06	manufacture from materials falling within heading No. 50.01, 50.02, 50.03, 53.01, 53.02, 53.03, 53.04, 53.05, 54.01, 55.01, 55.02, 55.03, 55.04, 56.01, 56.02, 56.03, 57.01, 57.02, 57.03 or 57.04 or from chemical products or textile pulp

SCHEDULE 2—*continued*

Tariff Heading	(1) *Exported products*	(2) *Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as goods of a developing country*	(3) *Process required to qualify the goods for treatment as goods of a developing country or rule as to the use of imported materials or parts*
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain		manufacture from materials of heading No. 50.01, 50.02, 50.03, 53.01, 53.02, 53.03, 53.04, 53.05, 54.01, 55.01, 55.02, 55.03, 55.04, 56.01, 56.02 or 56.03 or from chemical products or textile pulp
59.01	Wadding and articles of wadding; textile flock and dust and mill neps		
59.02	Felt and articles of felt, whether or not impregnated or coated		
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated		
59.04	Twine, cordage, ropes and cables, plaited or not		manufacture either from natural fibres or from chemical products or textile pulp
59.05	Nets and netting made of twine, cordage or rope and made up fishing nets of yarn, twine, cordage or rope		
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics		

59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer-covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses	manufacture from yarn
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	manufacture from yarn
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	manufacture from yarn
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not	manufacture either from yarn or from textile fibres
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods	manufacture from yarn
59.12	Textile fabrics otherwise impregnated or coated; painted textile fabrics being theatrical scenery, studio backcloths or the like	manufacture from yarn
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	manufacture from single yarn

SCHEDULE 2—*continued*

Tariff Heading	(1) *Exported products*	(2) *Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as goods of a developing country*	(3) *Process required to qualify the goods for treatment as goods of a developing country or rule as to the use of imported materials or parts*
59.14	Wicks, of woven, plaited or knitted textile materials for lamps, stoves, lighters, candles and the like; tubular knitted gas mantle fabric and incandescent gas mantles		manufacture from single yarn
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials		manufacture from materials of heading No. 50.01, 50.02, 50.03, 53.01, 53.02, 53.03, 53.04, 53.05, 54.01, 55.01, 55.02, 55.03, 55.04, 56.01, 56.02, 56.03, 57.01, 57.02, 57.03 or 57.04 or from chemical products or textile pulp
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		
59.17	Textile products and textile articles of a kind commonly used in machinery or plant		
62.03	Sacks and bags, of a kind used for the packing of goods		manufacture from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	manufacture from products of heading No. 64.05	

64.02	Footwear with outer soles of leather or composition leather, footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material	manufacture from products of heading No. 64.05	
64.03	Footwear with outer soles of wood or cork	manufacture from products of heading No. 64.05	
64.04	Footwear with outer soles of other material	manufacture from products of heading No. 64.05	
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents and garden and similar umbrellas)		the 50% imported materials rule
68.04, 68.05 and 68.06	Articles of artificial abrasives with a basis of silicon carbide	any manufacture from silicon carbide falling within heading No. 28.56	
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished but not further worked	manufacture from drawn, cast or rolled glass of heading No. 70.04 or 70.05	
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved) whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like	manufacture from drawn, cast or rolled glass of heading No. 70.04, 70.05 or 70.06	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	manufacture from drawn, cast or rolled glass of heading No. 70.04, 70.05, 70.06 or 70.07	
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	manufacture from products of heading No. 70.04, 70.05, 70.06, 70.07 or 70.08	

SCHEDULE 2—*continued*

Tariff Heading	(1) *Exported products*	(2) *Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as goods of a developing country*	(3) *Process required to qualify the goods for treatment as goods of a developing country or rule as to the use of imported materials or parts*
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		the 50% imported materials rule
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging of iron or steel	manufacture from products of heading No. 73.06	
73.08	Iron or steel coils for re-rolling	manufacture from products of heading No. 73.07	
73.09	Universal plates of iron or steel	manufacture from products of heading No. 73.07 or 73.08	
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel	manufacture from products of heading No. 73.07	
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	manufacture from products of heading No. 73.07, 73.08, 73.09, 73.10, 73.12 or 73.13	
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	manufacture from products of heading No. 73.07, 73.08, 73.09 or 73.13	

73.13	Sheets and plates, of iron or steel hot-rolled or cold-rolled	manufactured from products of heading No. 73.07, 73.08 or 73.09	
73.14	Iron or steel wire, whether or not coated, but not insulated	manufacture from products of heading No. 73.10	
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other materials specialised for joining or fixing rails		manufacture from materials of heading No. 73.06
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits		manufacture from materials of heading No. 73.06 or 73.07 or of heading No. 73.15 in a form specified in heading No. 73.06 or 73.07
Chapter 74	Copper and articles thereof *excluding products of headings Nos.* 74.01 *and* 74.02		the 50% imported materials rule
Chapter 75	Nickel and articles thereof *excluding products of heading No.* 75.01		
Chapter 76	Aluminium and articles thereof *excluding products of heading No.* 76.01		
Chapter 77	Magnesium and articles thereof *excluding products of heading No.* 77.01		
Chapter 78	Lead and articles thereof *excluding products of heading No.* 78.01		
Chapter 79	Zinc and articles thereof *excluding products of heading No.* 79.01		
Chapter 80	Tin and articles thereof *excluding products of headings Nos.* 80.01 *and* 80.06		

SCHEDULE 2—*continued*

	(1) *Exported products*	(2) *Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as goods of a developing country*	(3) *Process required to qualify the goods for treatment as goods of a developing country or rule as to the use of imported materials or parts*
Tariff Heading			
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw-driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits		the 40% imported materials rule
82.06	Knives and cutting blades, for machines or for mechanical appliances		the 40% imported materials rule
Chapter 84	Boilers, machinery and mechanical appliances and parts thereof, *excluding products of heading No. 84.15 and sewing machines and furniture specially designed for sewing machines falling within heading 84.41*		the 40% imported materials rule
84.15	Refrigerators and refrigerating equipment (electrical and other)		the 40%/50% rule

84.41	Sewing machines; furniture specially designed for sewing machines	compliance with the 40% imported materials rule and— (*a*) a head (motor excluded) assembled from materials and parts at least 50% of the value of which is attributable to originating materials and parts (*b*) production with only originating thread tension, crochet or zigzag mechanism
Chapter 85	Electrical machinery and equipment and parts thereof, *excluding products of headings Nos. 85.14 and 85.15*	the 40% imported materials rule
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	compliance with the 40%/50% rule and production with only originating transistors
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radiobroadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus	compliance with the 40%/50% rule and production with only originating transistors
Chapter 86	Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered)	the 40% imported materials rule

SCHEDULE 2—*continued*

	(1) *Exported products*	(2) *Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as goods of a developing country*	(3) *Process required to qualify the goods for treatment as goods of a developing country or rule as to the use of imported materials or parts*
Tariff Heading			
Chapter 87	Vehicles, other than railway or tramway rolling-stock, and parts thereof, *excluding products of heading No. 87.09*		the 40% imported materials rule
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds		the 40%/50% rule
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, *excluding products of headings Nos. 90.05, 90.07, 90.08, 90.12 and 90.26*		the 40% imported materials rule
90.05	Refracting telescopes (monocular and binocular), prismatic or not		the 40%/50% rule
90.07	Photographic cameras; photographic flashlight apparatus		the 40%/50% rule
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles		the 40%/50% rule

90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	the 40%/50% rule
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor	the 40%/50% rule
Chapter 91	Clocks and watches and parts thereof, *excluding products of headings Nos. 91.04 and 91.08*	the 40% imported materials rule
91.04	Other clocks	the 40%/50% rule
91.08	Clock movements (including secondary movements), assembled	the 40%/50% rule
Chapter 92	Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles, *excluding products of heading No. 92.11*	the 40% imported materials rule
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without soundheads; television image and sound recorders and reproducers, magnetic	compliance with the 40%/50% rule and production with only originating transistors
Chapter 93	Arms and ammunition; parts thereof	the 50% imported materials rule
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles	the 50% imported materials rule

SCHEDULE 2

	(1) *Exported products*	(2) *Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as goods of a developing country*	(3) *Process required to qualify the goods for treatment as goods of a developing country or rule as to the use of imported materials or parts*
Tariff Heading			
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops		the 50% imported materials rule
97.03	Other toys; working models of a kind used for recreational purposes		the 50% imported materials rule
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles		the 50% imported materials rule
98.08	Typewriter and similar ribbons, whether or not on spools, ink pads, with or without boxes		the 50% imported materials rule
98.15	Vacuum flasks and other vacuum vessels, complete with cases		manufacture from products of heading No. 70.12

SCHEDULE 3

Tariff Heading	Exported product	Working or processing operations which, even if not resulting in a change of tariff heading of the materials or parts, qualify the goods for treatment as goods of a developing country if carried out there
21.03	Prepared mustard	manufacture from mustard flour
25.09	Earth colours, calcined or powdered	crushing and calcination or powdering of earth colours
25.15	Marble squared by sawing, of a thickness of 25 cm or less	sawing into slabs or sections, polishing, grinding and cleaning of marble, including marble not further worked than roughly split, roughly squared or squared by sawing, more than 25 cm in thickness
25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness of 25 cm or less	sawing of granite, porphyry, basalt, sandstone and other building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing, more than 25 cm in thickness
25.18	Calcined dolomite; agglomerated dolomite (including tarred dolomite)	calcination of unworked dolomite
38.05	Refined tall oil	refining of crude tall oil
40.01	Slabs of crêpe rubber for soles	lamination of crêpe sheets of natural rubber
40.07	Rubber thread and cord, textile-covered	manufacture from rubber thread or cord
41.01	Sheep and lamb skins without the wool	removing wool from sheep and lamb skins in the wool
41.03	Retanned skin leather of crossed Indian sheep	retanning of crossed Indian sheep skin leather not further prepared than tanned

SCHEDULE 3 (*continued*)

Exported product		Working or processing operations which, even if not resulting in a change of tariff heading of the materials or parts, qualify the goods for treatment as goods of a developing country if carried out there
Tariff Heading		
41.04	Retanned Indian goat or kid skin leather	retanning of Indian goat or kid skin leather not further prepared than tanned
68.03	Articles of slate, including articles of agglomerated slate	manufacture of articles of slate
68.13	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	manufacture of articles of asbestos or of mixtures with a basis of asbestos, or of mixtures with a basis of asbestos and magnesium carbonate
68.15	Articles of mica, including bonded mica splittings on a support of paper or fabric	manufacture of articles of mica
70.10	Cut-glass bottles	cutting of imported bottles the value of which does not exceed 50% of the value of the exported product
70.13	Cut glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses	cutting of imported glassware the value of which does not exceed 50% of the value of the exported product
70.20	Articles made from glass fibre	manufacture from unworked glass fibre
71.02	Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	manufacture from unworked precious and semi-precious stones
71.03	Synthetic or reconstructed precious or semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	manufacture from unworked synthetic or reconstructed precious or semi-precious stones

71.05	Silver and silver alloys, semi-manufactured	rolling, drawing, beating or grinding of unwrought silver and silver alloys
71.06	Rolled silver, semi-manufactured	rolling, drawing, beating or grinding of unworked rolled silver
71.07	Gold, including platinum-plated gold, semi-manufactured	rolling, drawing, beating or grinding of unwrought gold, including platinum-plated gold
71.08	Rolled gold on base metal or silver, semi-manufactured	rolling, drawing, beating or grinding of unworked rolled gold on base metal or silver
71.09	Platinum and other metals of the platinum group, semi-manufactured	rolling, drawing, beating or grinding of unwrought platinum and other metals of the platinum group
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, semi-manufactured	rolling, drawing, beating or grinding of unworked rolled platinum or other platinum group metals on base metal or precious metal
73.15	Alloy steel and high carbon steel:	
	—in the forms mentioned in headings Nos. 73.07 to 73.13	manufacture from products in a form mentioned in heading No. 73.06
	—in the forms mentioned in heading No. 73.14	manufacture from products in a form mentioned in heading No. 73.06 or 73.07
74.01	Unrefined copper (blister copper and other)	smelting of copper matte
74.01	Refined copper	fire-refining or electrolytic refining of unrefined copper (blister copper and other), copper waste or scrap
74.01	Copper alloy	fusion and thermal treatment of refined copper, copper waste or scrap
75.01	Unwrought nickel	refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy

SCHEDULE 3 (*continued*)

Tariff Heading	Exported product	Working or processing operations which, even if not resulting in a change of tariff heading of the materials or parts, qualifying the goods for treatment as goods of a developing country if carried out there
77.04	Beryllium, wrought	rolling, drawing or grinding of imported unwrought beryllium the value of which does not exceed 50% of the value of the exported product
81.01	Tungsten, wrought	manufacture from imported unwrought tungsten the value of which does not exceed 50% of the value of the exported product
81.02	Molybdenum, wrought	manufacture from imported unwrought molybdenum the value of which does not exceed 50% of the value of the exported product
81.03	Tantalum, wrought	manufacture from imported unwrought tantalum the value of which does not exceed 50% of the value of the exported product
81.04	Other base metals, wrought	manufacture from other imported base metals, unwrought, the value of which does not exceed 50% of the value of the exported product
Chapter 84	Boilers, machinery and mechanical appliances and parts thereof *excluding products of headings Nos. 84.06, 84.08 and 84.41 specified in the following three items in this Schedule*	incorporation of imported materials and parts *falling within the same tariff heading* as the exported product provided that— (*a*) the value of *such* materials and parts does not exceed 5% of the value of the exported product; and (*b*) the value of the imported materials and parts *which do not fall within the same tariff heading* as the exported product does not exceed 40% of its value; and, (*c*) in the case of goods of heading No. 84.15, at least 50% of the value of all the materials and parts is attributable to originating materials and parts

84.06	Internal combustion piston engines	working, processing or assembly in which *either*— (*a*) (i) the value of imported materials and parts employed *which fall within the same tariff heading* as the exported product does not exceed 5% of its value; and (ii) the value of imported materials and parts employed *which do not fall within the same tariff heading* as the exported product does not exceed 40% of its value *or* (*b*) the value of all imported materials and parts employed (irrespective of their tariff heading) does not exceed 40% of the value of the exported product
84.08	Engines and motors, excluding reaction engines and gas turbines	working, processing or assembly in which *either*— (*a*) (i) the value of imported materials and parts employed *which fall within the same tariff heading* as the exported product does not exceed 5% of its value; and (ii) the value of imported materials and parts employed *which do not fall within the same tariff heading* as the exported product does not exceed 40% of its value *or* (*b*) the value of the imported materials and parts employed (irrespective of their tariff heading) does not exceed 40% of the value of the exported product and at least 50% of the value of the materials and parts employed is attributable to originating materials and parts
84.41	Sewing machines; furniture specially designed for sewing machines	working, processing or assembly in which— (*a*) *either*— (i) the value of imported materials and parts employed *which fall within the same tariff heading* as the exported product does not exceed 5% of its value; and the value of imported materials and parts employed *which do not fall within the same tariff heading* as the exported product does not exceed 40% of its value *or*

SCHEDULE 3 (*continued*)

Exported product		Working or processing operations which, even if not resulting in a change of tariff heading of the materials or parts, qualifying the goods for treatment as goods of a developing country if carried out there
		(ii) the value of all the imported materials and parts employed (irrespective of their tariff heading) does not exceed 40% of the value of the exported product, *and* (*b*) at least 50% of the value of the materials and parts employed in the assembly of the head (motor excluded) is attributable to originating materials and parts and the thread tension and any crochet or zig zag mechanism are originating
Chapter 35	Electrical machinery and equipment and parts thereof	incorporation of imported materials and parts *which fall within the same tariff heading* as the exported product provided that—
Chapters 86 to 89	Vehicles, aircraft and parts thereof, vessels and certain associated transport equipment	(*a*) the value of *such* materials and parts does not exceed 5% of the value of the exported product;
Chapters 90 to 92	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; clocks and watches; musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; and parts thereof	(*b*) the value of the imported materials and parts *which do not fall within the same tariff heading* as the exported product does not exceed 40% of the value of the product; (*c*) in the case of products of headings Nos. 85.14, 85.15, 87.09, 90.05, 90.07, 90.08, 90.12, 90.26, 91.04, 91.08 and 92.11, at least 50% of the value of all the materials or parts employed is attributable to originating materials and parts; and (*d*) in the case of products of headings Nos. 85.14, 85.15 and 92.11, only originating transistors are incorporated

95.01	Articles of tortoise-shell	manufacture from worked tortoise-shell
95.02	Articles of mother of pearl	manufacture from worked mother of pearl
95.03	Articles of ivory	manufacture from worked ivory
95.04	Articles of bone (excluding whalebone)	manufacture from worked bone (excluding whalebone)
95.05	Articles of horn, coral (natural or agglomerated) or of other animal carving material	manufacture from worked horn, coral (natural or agglomerated) or other animal carving material
95.06	Articles of vegetable carving material (for example, corozo)	manufacture from vegetable carving material (for example, corozo)
95.07	Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum	manufacture from worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum
98.11	Smoking pipes, pipe bowls	manufacture from roughly shaped blocks of wood or root

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations, which come into force on 1st January 1972, prescribe the conditions under which goods are to be treated as goods produced or manufactured in a developing country for the purpose of any order under section 1 of the Finance Act 1971 relieving goods of such a country either wholly or in part from the duties normally chargeable under the Import Duties Act 1958.

Regulation 3 relates to goods which are to be regarded as wholly produced or manufactured in such a country.

Regulation 4 provides that generally goods which incorporate imported materials or parts shall be treated as produced or manufactured in a developing country if they have undergone in that country a sufficient change to cause them to be classified in a different tariff heading. This rule is qualified in the case of goods mentioned in Schedule 2. The performance of a process mentioned in the second column of that Schedule does not suffice to cause goods to be treated as produced or manufactured in the country in which it is carried out ; where a rule or requirement is mentioned in the third column, that rule or requirement must also be satisfied.

Regulation 5 provides that goods mentioned in Schedule 3 shall be treated as produced or manufactured in a developing country if they have undergone there the relevant process mentioned in that Schedule (notwithstanding that the process may not cause them to be classified in a different tariff heading).

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