

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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GENERALIZED SYSTEM OF PREFERENCES

Notification by Hungary

With reference to the Decision of 25 June 1971 of the CONTRACTING PARTIES, the Permanent Mission of the Hungarian People's Republic has provided the following information on improvements in the preferential tariff system of Hungary which entered into effect on 1 January 1974.

As a result of these improvements, the preferential tariff rates have been reduced in an autonomous way for products the import of which has been considerably increased from the beneficiary countries since the implementation of the preferential system, and with regard to products in respect of which the most-favoured-nation tariff rates have been decreased in the meantime. The product coverage of the system has also been broadened with a view to including products the import of which would probably increase as a result of preferential treatment (see Annex 1). The new preferential tariffs are stipulated in joint decrees of the Minister of Foreign Trade and Minister of Finance - Nos. 8/1973/XII.29/KKM-PM and 4/1974/VIII.24/KKM-PM.

The number of beneficiary countries has been enlarged on the basis of the communications received from developing countries in which the application of non-discriminatory treatment to products of Hungarian origin was specifically mentioned. At present, preferential treatment is being applied to eighty-two countries (see Annex 2). The list of beneficiary countries is included in Decree of the Minister of Foreign Trade - No. 7/1973/XII.19/KKM. The criteria for giving preferential treatment remain those detailed in the original notification.¹

¹The text of the communication of the Special Representative of the Hungarian Government to International Economic Organizations, dated 4 November 1971, on the implementation of the Hungarian preferential tariff system and of the decrees on the subject, is set out in Annex 3.

ANNEX 1

List of Products Added to the Preferential System and
Products for which Preferential Rates have been Reduced
(Effective 1 January 1974)

Heading No.	Description of goods	Preferential rate
1.	2.	3.
		(% ad valorem)
08.02 (A)	Oranges	15
(B)	Mandarines and clementines	5
(D)	Grapefruit	0
08.03 (B)	Dried	5
10.06 (B)	Whole grains ground to remove the pericarp, polished and glazed	5
11.01 (B)	Of wheat or spelt, for human consumption	0
18.06 (B)	Other	0
20.07 (B)	Of a specific gravity of 1.33 or less at 15°C.	0
28.42 (B)	Other	0
29.06	Phenols and phenol-alcohols	0
29.25 (B)	Cyclic amides	0
29.27 (A)	Acrylonitrile	0
(B)	Other	5
30.03 (A)	Prepared medicaments, not put up for retail sale	0
(B)II.	Other	0

¹The list of tariff preferences in effect as from 1 January 1974 is the original list of tariff preferences reproduced in Annex 3 as modified by this Annex.

1.	2.	3.
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter	0
33.06	Perfumery, cosmetics and toilet preparations	10
39.01 (C)II.	Plastic films and foils for manufacturing electric condensators	0
39.06 (A)	Alginic acid, its salts and esters	5
40.11 (A)	For passenger motor cars	0
(B)II.	Other	0
(D)	Used vehicle tyres	0
(E)	Used interchangeable treads and inner tubes	0
40.14 (B)	Other	0
42.03 (A)I.	Of leather	0
44.05 (B)II.	Harix decidua	0
(B)III.	Other	0
48.03 (B)	Other	0
48.07 (A)	Coated printing paper	0
48.15 (C)	Other	0
51.04 (C)	Other	0
53.11 (A)	Containing by weight, 51% or more of wool	0
55.09 (A)	Unbleached	0
(B)I.	Of a weight of less than 70 gr. per square meter	0
(B)II.	Other	0
58.02 (B)	Mechanically-made carpets	0
60.01 (B)	Other	5

1.	2.	3.
60.04 (A)I. (b)	Of man-made textile fibres	0
	(c) Of other materials	0
(B)I. (b)	Of rayon	0
	(c) Of synthetic textile fibres	0
	(d) Of other materials	0
60.05 (A)I. (a)	Of wool	0
	(b) Of man-made materials	0
	(c) Of other materials	0
II. (a)	Of wool	0
	(b) Of man-made materials	0
	(c) Of other materials	0
III. (a)	Of wool	0
	(b) Of man-made materials	0
	(c) Of other materials	0
IV. (a)	Of wool	0
	(b) Of man-made materials	0
	(c) Of other materials	0
(B)I. (a)	Of wool	0
	(b) Of man-made materials	0
	(c) Of other materials	0
II. (a)	Of wool	0
	(b) Of man-made materials	0
	(c) Of other materials	0
III. (a)	Of wool	0
	(b) Of man-made materials	0
	(c) Of other materials	0
IV. (a)	Of wool	0
	(b) Of man-made materials	0
	(c) Of other materials	0

1.	2.	3.
61.01 (A)I. (a)	Of wool	5
	(b) Of man-made materials	5
II. (a)	Of wool	5
	(b) Of man-made materials	5
III.(a)	Of wool	5
	(b) Of man-made materials	5
	(c) Of other materials	5
IV. (d)	Of other materials	5
61.02 (A)I. (a)	Of wool	5
	(c) Of man-made materials	5
III.(a)	Of wool	5
	(c) Of man-made materials	5
	(d) Of other materials	5
61.04 (A)I. (b)	Of man-made materials	5
	(c) Of other materials	5
61.09 (A)I.	Of man-made fibres	0
II.	Of other textile materials	0
(B)I.	Of man-made fibres	0
II.	Of other textile fibres	0
61.09 (C)	Other	0
62.02 (D)	Other	0
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents and garden and similar umbrellas)	10
70.11 (B)	Television cathode ray tubes	0

1.	2.	3.
73.21 (A)	Scaffolding	10
(B)	Structures for civil engineering	10
(C)	Frameworks for greenhouses	10
(D)	Other	10
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	10
73.27 (A)	Metal screening cloth	10
(B)	Other	10
82.04 (A)	Hammers	0
(B)	Planes, plane-irons and other woodworking tools	0
(C)	Drills (other than articles falling within heading No. 82.05)	0
(D)	Knife-sharpeners	0
(E)	Anvils	0
(F)	Hand-vices	0
(G)	Blow lamps	0
(H)	Portable forges, grinding wheels (hand or pedal operated), whether or not mounted on wooden frameworks	0
(I)	Mounted glaziers' diamonds	0
(J)	Other	0
82.11 (A)	Safety razors	10
(B)	Razor blades	10
(C)	Open-blade razors	10
(D)	Razor blades in strips	0
(E)	Other	10
82.12 (C)	Other	10

1.	2.	3.
82.14 (A)	Of stainless steel	0
(B)	Other	0
84.15 (A)	Refrigerators for domestic purposes	0
(B)	Other	10
84.36 (A)	Machines of a kind used for processing cotton and flax	5
84.37 (A)	Weaving machinery of a kind used in the cotton or linen industries	5
(B)	Machinery of a kind used for weaving or knitting wool, man-made textile fibres, silk or hemp	5
(C)	Other	5
84.61 (B)	Other	10
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings	10
86.07 (A)	Railway goods vans, goods wagons and trucks	0
(B)	Other	0
87.02 (D)II.	Other	25
(Y)	Other	25
87.06 (B)	Other	5
87.12 (A)	Motor-cycle parts	5
(B)	Motor-scooter parts	5
(C)	Cycle parts	5
(D)	Other	5

ANNEX 2

List of Beneficiary Countries in the Hungarian
Preferential Tariff System

Afghanistan	Laos
Algeria	Lebanon
Argentina	Lesotho
Bangladesh	Liberia
Barbados	Malagasy Republic
Bolivia	Malawi
Botswana	Malaysia
Brazil	Maldives Islands
Burma	Mali
Burundi	Mauritania
Cameroon	Mauritius
Central African Republic	Mexico
Chad	Morocco
Chile	Nepal
Colombia	Nicaragua
Congo, People' Republic of	Niger
Costa Rica	Nigeria
Cuba	Pakistan
Dahomey	Papua-New Guinea
Dominican Republic	Peru
Ecuador	Philippines
Equatorial Guinea	Rwanda
Egypt, Arab Republic of	Senegal
Ethiopia	Sierra Leone
Gabon	Singapore
Gambia	Somalia
Ghana	Sri Lanka
Guatemala	Sudan
Guinea	Swaziland
Guyana	Syria
Haiti	Tanzania
Honduras	Togo
India	Trinidad and Tobago
Indonesia	Tunisia
Iran	Uganda
Iraq	Upper Volta
Ivory Coast	Uruguay
Jamaica	Yemen, People's Democratic Republic of
Jordan	Yemen Arab Republic
Kenya	Zaire
Khmer Republic	Zambia

ANNEX 3

Communication of the Special Representative of the Hungarian
Government to International Economic Organizations
Dated 4 November 1971 on the Implementation of
the Hungarian Preferential Tariff System
and the Decrees on the Subject

"... In pursuance of the eighth general principle of Part II, Chapter I of the Final Act adopted at the first session of the United Nations Conference on Trade and Development held in 1964 in Geneva; in conformity with resolution 15 (II), paragraph II/3 adopted at the second session of the United Nations Conference on Trade and Development in 1968 in New Delhi, and furthermore in implementation of the Agreed Conclusions adopted by common agreement in the Special Committee on Preferences, the Government of the Hungarian People's Republic has elaborated and adopted a system of preferential tariff treatment of goods originating in the developing countries. By implementing the above-mentioned resolution of UNCTAD, the Government of the Hungarian People's Republic wishes to contribute also to the attainment of the objectives of resolution 21 (II) of UNCTAD in accordance with the joint declaration made by five socialist countries of Eastern Europe in the Special Committee on Preferences.

Products which are to receive tariff preferences

The Hungarian People's Republic shall present a positive list of products to which it intends to accord preferential tariff treatment. This list covers groups of products, both agricultural and industrial, falling within 584 tariff numbers and sub-numbers. The Hungarian preferential list of products has been prepared on the basis of the lists of requests of developing countries and includes items in which the least developed among the developing countries have an export interest.

Extent of tariff reductions

The preferential tariff rates to be applied to goods originating in developing countries are contained in Decree No. 26/1971/X.2. issued by the Government of the Hungarian People's Republic on 12 August 1971. The above decree has been published in the official journal of the Hungarian People's Republic, Hungarian Official Gazette, issue 67/1971.

As a first step approximately 100 export products of developing countries will be accorded full exemption from duty in the Hungarian market. For other products the preferential tariff rates will be 50 to 90 per cent below the most-favoured-nation tariff rates.

Beneficiary countries

The countries which will be accorded preferential tariff treatment in the customs territory of the Hungarian People's Republic will be those developing countries in Asia, Africa and Latin America whose per capita national income is less than Hungary's; which do not apply discrimination against Hungary; which maintain normal trade relations with Hungary and can give reliable evidence of the origin of products eligible for preferential tariff treatment.

Regulation concerning origin

According to Hungarian procedures, a product shall be deemed to originate in a beneficiary country if it has been produced in that country or if 50 per cent of its value has been added to it in that country.

Safeguard mechanism

According to Decree No. 48/1967. /XI.19./ section 3, paragraph 1/c of the Hungarian Government, the Minister of Foreign Trade and the Minister of Finance, in collaboration with the President of the National Board for Materials and Prices, are authorized to increase or reduce for a determined period the tariff rates established in Columns I, II and III of the Commercial Customs Tariff¹, or the tariff rates for individual goods, or to suspend provisionally their application.

Entry into force, regulations concerning validity

The preferential customs tariff of the Hungarian People's Republic enters into force on 1 January 1972.

¹Columns I and II of the Customs Tariff indicate "preferential" and "most-favoured-nation" tariff rates, respectively. The tariff rates in Column III are applied to goods originating from those countries to which neither preferential nor m.f.n. treatment is applied (see L/3301, page 26 for details).

The goods of developing countries which on 1 January 1972 extend special (reverse) preferences to certain developed countries will be accorded preferential tariff treatment by the Government of the Hungarian People's Republic only provisionally, until further decision by the Hungarian Minister of Foreign Trade, on the assumption that these developing countries will eliminate such special (reverse) preferences not later than 31 December 1975 in accordance with the relevant resolutions of UNCTAD.

The preferential tariff rates shall be valid only for goods imported through foreign trade channels."

DECREE No. 26 of 1971 (2.IX.)
of the Revolutionary Workers' and Peasants'
Government of the Hungarian People's Republic
on the preferential tariff rates and
on the amendment of the Commercial
Customs Tariff

Article 1

The rates of Column I (preferential tariffs) of the Commercial Customs Tariff published under Article 5 of the Government Decree No. 48 of 1967 (18.XI.) are established in the Annex to this Decree.

Article 2

The text of the Commercial Customs Tariff and the rates of tariffs of Column II. and III. shall be amended in accordance with the Annex to this Decree.

Article 3

The present Decree shall enter into force on 1 January 1972. At the same time the amendments for tariff numbers 03.01, 03.02, 07.01, 07.03, 08.01, 08.05, 09.04, 15.12, 20.02, 41.04, 44.18, 48.07, 73.36, 84.51, 41.02 contained in Annex No. 4 to the Joint Decree of the Ministers of Foreign Trade and Finance No. 5 of 1970 (20.XII) shall cease to have effect.

signed

Lajos Fehér
Vice Premier of the Revolutionary
Workers' and Peasants' Government
of the Hungarian People's Republic

Annex to the Government Decree No. 26 of 1971 (2.IX.)

D e c r e e

No. 3 (1971) (30 Dec.) KKM
of the Minister of Foreign Trade
on the list of countries where the
rates of duty in Column I of the
Commercial Customs Tariff shall apply

By virtue of the Powers conferred under Government Decree No. 48 of 1967 (19.XII.)
Korm., Article 3 para (2), in agreement with the Minister of Finance, the following are
decreed:

Article 1.

The rates of duty in Column I of the Commercial Customs Tariff shall be applied on
dutiabale goods for home use originating in or imported directly from the following
countries:

the Kingdom of Afghanistan
the Democratic and Popular Republic
of Algeria
the Argentine Republic
the Republic of Bolivia
the Federative Republic of Brazil
the Union of Burma
Cambodia
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
(Brazzaville) */
the Republic of Costa Rica
the Republic of Cuba
the Republic of Dahomey */
the Republic of Ecuador
the Arab Republic of Egypt
the Empire of Ethiopia
the Gabonese Republic */
the Republic of Ghana
the Republic of Guinea
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 */
the Hashemite Kingdom of Jordan
the Republic of Kenya
the Kingdom of Laos
the Lebanese Republic
the Republic of Liberia
the Malagasy Republic */
Malaysia
the Republic of Mali */
the Islamic Republic of Mauritania */
the United Mexican States
the Kingdom of Morocco
the Kingdom of Nepal
the Federal Republic of Nigeria
Pakistan
the Republic of Peru
the Republic of Senegal */
the Republic of Singapore
the Somali Democratic Republic */
the Democratic Republic of the Sudan
the Syrian Arab Republic
the Republic of Tunisia
the United Republic of Tanzania
the Republic of Uganda
the Eastern Republic of Uruguay
the Yemen Arab Republic
the Republic of the Upper Volta
the Republic of Zaire
the Republic of Zambia

Article 2

For the purpose of certification of origin, Article 1 of Order No. 13/1971 (kke.1/1972) KKM of the Minister of Foreign Trade on the amendment of Order No. 9/1971(kk.É.19)KKM issued on the implementation of Joint Decree No. 4 of 1967 (23.XII.) of the Minister of Finance and the Minister of Foreign Trade is applicable.

Direct imports shall be certified by the import licences which must be presented for customs clearance.

Article 3

The present Decree shall enter into force on 1 January 1972. The stipulations of the present Decree do not apply to those stated in para. 1 of Decree No. 6/1970(20.XII.)KKM.

Jenő Baczoni

First Deputy of the Minister
of Foreign Trade

Note:

the rates of duty in Column I can be applied to goods originating in countries marked with an asterisk only until further order of the Minister of Foreign Trade.

O r d e r

No. 13 of 1971(kke.1/1972)KKM of the
Minister of Foreign Trade

on supplementing Order No. 9 of 1971(Kk.É.19.)KKM
of the Minister of Foreign Trade implementing the
Joint Decree No. 4 of 1967 (23.XII.) of the Minister
of Finance and the Minister of Foreign Trade on the
detailed rules of customs legislation and the
regulation of the customs procedure.

The Order No. 9 of 1971(Kk.É.19.)KKM of the Minister of Foreign Trade (hereinafter referred to as U) which implements - in agreement with the Minister of Finance - certain provisions affecting foreign trade exchanges and the licensing authority of the Ministry of Foreign Trade included in Joint Decree No. 4 of 1967 (23.XII.) of the Ministers of Finance and Foreign Trade respectively (hereinafter referred to as R), regarding the detailed rules of customs legislation and the regulation of customs procedure, as amended by Joint Decree No. 23 of 1969 (15.VII.) as well as by Joint Decree No. 20 of 1971 (7.V.) of the Ministers of Finance and Foreign Trade respectively, shall be supplemented as follows:

Article 1

After Article 4 of U, the following shall be inserted as Article 4(a):

Article 4(a)

ad Article 33, para. (3) of R:

- (1) The origin of dutiable goods originating in countries enumerated in Decree No. 3 of 1971 (30 Dec.) KKM of the Minister of Foreign Trade, whose customs value exceed 50,000 forints, and whose customs clearance for home use is effected by the application of the duty rates in Column I of the Commercial Customs Tariff, shall be certified according to the provisions of paragraphs (2) and (3) below.
- (2) As certificate of origin shall be accepted the certificate of origin according to the attached form, filled in by the exporter of the country of origin (in any language, by machine or hand - in this case in ink and block letters, - without correction, or if there is any correction, it should be duly confirmed) and certified by the competent authority of the exporting country. In box 8 of the certificate of origin either indication "P" shall be given (denoting that the goods were wholly produced in the country of exportation) or alternatively indication "Y" followed by a value in percentage not more than 50 per cent (indicating that the value of imported materials or components used for the manufacture of the export product does not exceed 50 per cent of the latter's value).
- (3) The certificate of origin of the goods shall be presented in duplicate for customs clearance purposes.
- (4) Dutiable goods for which no certificate of origin has been presented for customs clearance purposes cannot qualify for clearance by applying the duty rates in Column I of the Commercial Customs Tariff.

Article 2

This Order shall enter into effect on 1 January 1972.

Jenő Baczoni
First Deputy of the Foreign
Trade Minister

List of tariff preferences to be granted
by Hungary

Heading No.	Description of goods	Duties in % ad valorem		
		I.	II.	III.
1.	2.	3.	4.	5.
03.01	Fish, fresh (live or dead), chilled or frozen			
(B)II.	Herring, sprats and mackerel	5	15	30
03.02	Fish, salted, in brine, dried or smoked			
(A)	Herring, sardines	10	30	60
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof			
(A)	Guts:			
I.	Of cattle:			
(a)	Salted:			
	1. Graded	0	5	10
	2. Other	0	10	20
(b)	Dried:			
	1. Graded	0	5	10
	2. Other	0	10	20
07.01	Vegetables, fresh or chilled			
(A)	Potatoes			
I.	Seed potatoes	0	8	16
II.	Other	5	10	20
(B)	Onions			
I.	Leeks, shallots and garlic	5	15	30
II.	Other	10	20	40
(C)	Leguminous vegetables, olives, mushrooms	10	20	40
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption			
(B)	Olives	10	25	50

1.	2.	3.	4.	5.
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared			
(A)	Onions	10	25	50
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split			
(A)	Beans for human consumption	5	30	60
(C)	Beans for human consumption	5	30	60
(F)	Other	5	15	30
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not			
(B)	Grated coconuts, dates, bananas, pineapples	5	20	40
08.02	Citrus fruit, fresh or dried			
(A)	Oranges	20	40	80
(B)	Mandarines and clementines	10	40	80
(C)	Lemons	0	10	20
(D)	Grapefruit	5	25	50
08.03	Figs, fresh or dried			
(B)	Dried	10	25	50
08.04	Grapes, fresh or dried			
(A)	Grapes	10	40	80
(B)	Raisins	5	15	30
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not			
(A)	Walnuts, shelled	0	15	30
(B)	Almonds, hazelnuts, chestnuts	0	10	20
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	10	25	50

1.	2.	3.	4.	5.
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05	10	30	60
08.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions	0	8	16
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion			
(A)	Coffee:			
I.	Unroasted	15	30	60
09.02	Tea	20	40	80
09.04	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta"			
(A)	Pepper	20	40	80
09.06	Cinnamon and cinnamon-tree flowers	5	10	20
09.07	Cloves (whole fruit, cloves and stems)	20	40	80
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	5	10	20
10.01	Wheat and meslin			
(B)	Other	0	10	20
10.03	Barley			
(B)	Other	0	3	6
10.06	Rice			
(B)	Whole grains ground to remove the pericarp, polished and glazed	15	25	50
(C)	Other	0	5	10

1.	2.	3.	4.	5.
11.01	Cereal flours			
(A)	Of wheat or spelt, for forage	0	5	10
(B)	Of wheat or spelt, for human consumption	5	20	40
(C)	Of meslin	5	20	40
11.02	Cereal groats 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			
(B)	Wheat flakes	2	5	10
(D)	Other	2	45	90
11.08	Starches; inulin	10	30	60
12.01	Oil seeds and oleaginous fruit, whole or broken			
(A)	Groundnuts			
I.	For human consumption	0	10	20
12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetables products of a kind used primarily for human food, not falling within any other heading			
(A)	Locust beans, whole	0	20	40
14.02	Vegetable materials, whether or not put up on a layer or between two layers or other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass)			
(A)	Vegetable hair:			
I.	Raw	4	8	16
II.	Put up on a backing	10	25	50
(B)	Esparto grass:			
I.	Raw	4	8	16
II.	Put up on a backing	10	25	50

1.	2.	3.	4.	5.
15.02	Unrendered fats of bovine cattle, sheep or goats; tallow (including "premier jus") produced from those fats	2	10	20
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified			
(C)	Other	0	8	15
15.11	Glycerol and glycerol lyes			
(A)	Crude glycerol, sweet water and glycerol lyes	0	8	16
(C)	Other (including synthetic glycerol)	0	30	60
15.12	Animal or Vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared			
(A)	Solidified palm oil, solidified fish oil	8	8	16
15.14	Spermaceti, crude, pressed or refined, whether or not coloured	2	8	16
16.02	Other prepared or preserved meat or meat offal			
(B)	Meat: beef and pork	0	25	30
16.04	Prepared or preserved fish, including caviar and caviar substitutes	5	45	90
18.01	Cocoa beans, whole or broken, raw or roasted	0	5	10
18.03	Cocoa paste (in bulk or in block), whether or not defatted	5	15	30
18.04	Cocoa butter (fat or oil)	5	15	30
18.05	Cocoa powder, unsweetened			
(A)	Put up packagings of 1 kg or more	25	50	100
(B)	Other	10	30	60
18.06	Chocolate and other food preparations containing cocoa			
(A)	Chocolate paste	20	60	120
(B)	Other	30	80	160

1.	2.	3.	4.	5.
19.02	Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes; containing less than 50% by weight of cocoa			
(A)	Preparations of a kind used as infant food	5	20	40
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	20	80	160
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid			
(A)	Tomato conserves	5	30	60
20.05	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations; whether or not containing added sugar	10	30	60
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit	5	30	60
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit			
(A)	Of a specific gravity exceeding 1.33 at 15°C	5	20	40
21.02	Extracts, essences or concentrates, of coffee, tea or maté, preparations with a basis of those extracts, essences or concentrates			
(B)	Nescafe	25	55	110
22.03	Beer	0	40	80
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	20	40	80

1.	2.	3.	4.	5.
22.05	Wine of fresh grapes; grape of must with fermentation arrested by the addition of alcohol			
(B)	Other	20	40	80
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80 degrees or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength			
(A)	Ethyl alcohol or neutral spirits, denatured, of any strength	60	120	240
(B)	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher	0	150	300
23.07	Sweetened forage: other preparations of a kind used in animal feeding			
(B)	Other	2	10	20
24.02	Manufactured tobacco; tobacco extracts and essences			
(A)	Cigars and cheroots	20	75	150
(B)	Cigarettes	20	90	180
(C)	Smoking tobacco, flavoured or not, put up in retail packagings of a weight not exceeding 250 grams	20	75	150
(D)	Other	20	90	180
25.05	Natural sand of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01			
(B)	Prepared quartz sand	2	10	20
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing			
(B)	Crushed quartz	2	10	20

1.	2.	3.	4.	5.
25.07	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths			
(A)	Kaolin:			
	II. Washed kaolin:			
	(a) In lumps	2	6	12
	(b) Ground	2	10	20
	III. Colloidal kaolin	2	10	20
25.08	Chalk	2	8	16
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk	0	5	15
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared by sawing; talc			
(B)	Talc	0	5	15
25.28	Natural cryolite and natural chiolite	2	8	20
25.31	Felspar, leucite, nepheline and nepheline syenite; fluorspar			
(A)	Fluorspar	2	8	20
(B)	Other	2	8	20
26.01	Metallic ores and concentrates and roasted iron pyrites			
(G)	Other	0	5	10
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations			

1.	2.	3.	4.	5.
	(C) Heavy oil distillates (III) Lubricating oils and other oils; lubricating oil distillates	10	30	60
	(IV) Other	10	30	60
28.01	Halogens			
	(A) Fluorine	3	15	30
	(B) Bromine	10	30	60
	(D) Iodine	2	10	20
28.03	Carbon, including carbon black, anthracene black, acetylene black and lamp black	2	10	20
28.04	Hydrogen, rare gases and other non-metals			
	(B) Rare gases	5	15	30
	(C) Other non-metals	5	15	30
28.05	Alkali, alkaline-earth and rare earth metals, yttrium and scandium, mercury			
	(A) Alkali metals:			
	I. Sodium	3	15	30
	II. Lithium	5	25	50
	III. Caesium	2	8	16
	IV. Other	2	8	16
	(B) Alkaline-earth metals	5	25	50
	(C) Rare earth metals	3	15	30
28.10	Phosphorus pentoxide and phosphoric acids	5	20	40
28.12	Boric oxide and boric acid	3	15	30
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water)	8	25	50
28.14	Halides, oxyhalides and other halogen compounds of non-metals			
	(A) Halides and oxyhalides of non- metals	10	30	60
	(B) Other halogen compounds of non- metals	10	30	60

1.	2.	3.	4.	5.
28.15	Sulphides of non-metals; phosphorus trisulphide			
(A)	Arsenic sulphides and phosphorus sulphides	5	25	50
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium			
(A)	Sodium hydroxide (caustic soda)	0	20	40
(B)	Potassium Hydroxide (caustic potash)	3	15	30
(C)	Peroxides of sodium or potassium	5	25	50
28.18	Oxides, hydroxides and peroxides, of barium, strontium or magnesium			
(A)	Oxides, hydroxides and peroxides of strontium	5	20	40
(B)	Oxides, hydroxides and peroxides of barium	5	20	40
(C)	Oxides, hydroxides and peroxides of magnesium	3	15	30
28.19	Zinc oxide and zinc peroxide	0	15	30
28.20	Aluminium oxide and hydroxide; artificial corundum	5	15	30
28.22	Manganese oxides			
(A)	Manganese dioxide	5	15	30
(B)	Other	3	10	20
28.23	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2C_3	0	3	10
28.24	Cobalt oxides and hydroxides	2	10	20
28.25	Titanium oxides	5	5	10
28.26	Tin oxides (stannous oxide and stannic oxide)	5	15	30
28.27	Lead oxides; red lead and orange lead	0	3	10

1.	2.	3.	4.	5.
28.28	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides			
(A)	Hydrazine and hydroxylamine and their inorganic salts	5	25	50
(B)	Lithium oxide and hydroxide	5	25	50
(C)	Calcium oxide, hydroxide and peroxide	5	25	50
(D)	Beryllium oxide and hydroxide	5	25	50
(E)	Nickel oxide and hydroxide	5	10	20
(F)	Molybdenum oxide and hydroxide	5	25	50
(G)	Tungsten oxide and hydroxide	5	10	20
(J)	Zirconium oxide and germanium oxide	5	10	20
(K)	Copper oxide and hydroxide	5	10	20
(L)	Mercury oxide	5	10	20
(M)	Other	5	25	50
28.30	Chlorides and oxychlorides			
(A)	Chlorides	5	20	40
(B)	Oxychlorides	2	10	20
28.31	Chlorites and hypochlorites			
(A)	Chlorites	5	25	50
(B)	Hypochlorites			
	I. Sodium hypochlorite	5	25	50
	II. Other	5	25	50
28.32	Chlorates and perchlorates			
(A)	Chlorates	5	25	50
(B)	Perchlorates	2	10	20
28.33	Bromides, oxybromides, bromates and perbromates, and hypobromites	5	20	40
28.34	Iodides, oxyiodides, iodates and periodates			
(A)	Iodides	5	20	40
(B)	Iodates	5	20	40
(C)	Other	5	20	40

1.	2.	3.	4.	5.
28.35	Sulphides; polysulphides			
(A)	Sulphides	5	25	50
(B)	Polysulphides	5	25	50
28.36	Dithionites, including those stabilized with organic substances; sulphonylates	8	30	60
28.37	Sulphites and thiosulphates	5	15	30
28.38	Sulphates (including alums) and persulphates			
(A)	Sulphates			
	II. Other	5	20	40
(B)	Alums	5	20	40
(C)	Persulphates	5	20	40
28.39	Nitrites and nitrates			
(A)	Nitrites	5	20	40
(B)	Nitrates	5	20	40
28.40	Phosphites, hypophosphites and phosphates			
(A)	Phosphites and hypophosphites	5	20	40
(B)	Phosphates	5	25	50
28.42	Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate			
(A)	Sodium carbonate	0	5	10
(B)	Other	5	15	30
28.43	Cyanides and complex cyanides			
(A)	Cyanides	5	25	50
(B)	Complex cyanides	8	30	60
28.44	Fulminates, cyanites and thiocyanates			
(A)	Fulminates	5	25	50
(B)	Cyanates	5	25	50
(C)	Thiocyanates	5	25	50
28.45	Silicates; commercial sodium and potassium silicates			
(A)	Zirconium silicate	3	20	40
(B)	Other	5	25	50

1.	2.	3.	4.	5.
28.46	Borates and perborates			
(A)	Borates	3	15	30
(B)	Perborates	5	25	50
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates)			
(A)	Aluminates	0	20	40
(B)	Chromates, bichromates and perchromates	5	20	40
(C)	Manganite, manganates and permanganates	5	20	40
(D)	Antimonates and molybdates	5	20	40
(E)	Zincates and vanadates	3	15	30
(F)	Other	3	15	30
28.49	Colloidal precious metals amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinate, tannates and similar compounds, whether or not chemically defined			
(A)	Colloidal precious metals	5	20	40
(B)	Amalgams of precious metals	8	30	60
(C)	Salts and other compounds, inorganic or organic, of precious metals	3	15	30
28.54	Hydrogen peroxide (including solid hydrogen peroxide)			
(A)	Solid	5	20	40
(B)	Other	3	15	30
28.55	Phosphides			
(A)	Calcium phosphide	5	25	50
(B)	Iron phosphide (ferrophosphorus) containing 15 per cent or more by weight of phosphorus	5	25	50
(C)	Other	5	25	50
28.57	Hydrides, nitrides and azides silicides and borides			
(A)	Hydrides	5	20	40
(B)	Nitrides	5	20	40
(C)	Azides	5	20	40
(D)	Silicides	5	20	40
(E)	Borides	5	20	40

1.	2.	3.	4.	5.
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals			
(B)	Amalgams, except of precious metals	5	25	50
(C)	Calcium cyanamide	5	25	50
(D)	Other	5	25	50
29.01	Hydrocarbons			
(A)	Benzene, toluene, xylene, naphthalene	5	20	40
(C)	Ethylene	5	20	40
29.02	Halogenated derivatives of hydrocarbons			
(B)	Other	5	20	40
29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons			
(B)	Other	3	15	30
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	5	10
29.06	Phenols and phenol-alcohols	5	20	40
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols			
(A)	Halogenated derivatives	5	20	40
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcoholphenols, alcohol peroxides and other peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives			
(A)	Ethers	10	30	60
(B)	Ether-alcohols	5	20	40
(C)	Ether-phenols and ether-alcoholphenols	5	20	40
(D)	Alcohol peroxides and ether peroxides	2	10	20

1.	2.	3.	4.	5.
29.09	Epoxides, epoxyalcohols, epoxyphenols, and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5	20	40
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes			
(A)	Acyclic aldehydes			
	II. Other	5	20	40
(B)	Cyclanic, cyclenic	2	10	20
(D)	Aromatic aldehydes	5	20	40
(E)	Aldehyde-alcohols	5	20	40
(F)	Other	5	20	40
29.12	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11	5	20	40
29.13	Ketones, ketone-alcohols, ketone-phenols, ketonealdehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives	4	15	30
29.14	Monoacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	5	10
29.15	Polyacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	5	10
29.16	Alcohol-acids, aldehyde-acids, ketone-acids, phenol-acids, and other single or complex oxygen-function acids, and their anhydrides, their halogenated, sulphonated, nitrated or nitrosated derivatives	5	15	30

1.	2.	3.	4.	5.
29.19	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives			
(A)	Inositolhexaphosphoric acid, inositol-hexaphosphates and lactophosphates	5	20	40
(B)	Tributyl phosphate, triphenyl phosphate, tricresyl phosphate, trxylenyl phosphate and trichlorethyl phosphate	5	25	50
(C)	Other	5	30	60
29.22	Amine-function compounds	5	15	30
29.23	Single or complex oxygen-function amino-compounds	5	15	30
29.24	Quaternary ammonium salts and hydroxides; lecithins and other phospho-aminolipins			
(A)	Quaternary ammonium salts	5	20	40
29.25	Amide-function compounds			
(A)	Acyclic amides	5	20	40
(B)	Other	5	30	60
29.26	Imide-function compounds and imine-function compounds	5	15	30
29.27	Nitrile-function compounds	5	20	40
29.28	Diazo-, azo and azoxy-compounds	5	20	40
29.29	Organic derivatives of hydrazine or of hydroxylamine	5	20	40
29.30	Compounds with other nitrogen-functions			
(AB)	Other	5	20	40
29.31	Organo-sulphur compounds			
(A)	Xanthates (xanthogenates)	5	20	40
(B)	Other	5	30	60
29.35	Heterocyclic compounds; nucleic acids			
(A)	Furfuraldehyde (furfural, furfurol), benzofuran (coumarone)	4	20	40
(B)	Tetrahydrofurfuryl alcohol	6	25	50

1.	2.	3.	4.	5.
(C)	Furfuryl alcohol	6	25	50
(D)	Thiophen	4	20	40
(E)	Carbazole and its salts	4	20	40
(F)	Pyridine and its salts	4	20	40
(G)	Indole and beta-methylindole	4	20	40
(H)	Esters of piridine-beta-carboxylic (nicotinic) acid; diethylamide of nicotinic acid and its salts	6	25	50
(J)	Quinoline and its salts	6	25	50
(K)	Alkylaminocridines and their salts	4	20	40
(L)	Phenyl-1-dimethyl-2, 3-pyrazolone-5 (analgesine) and phenyl-1-dimethyl-2, 3-dimethyl-amino-4-pyrazolone-5 (dimethylaminoanalgesine), and their derivatives	8	30	60
(M)	Nucleic acids and their salts	8	30	60
(N)	Beta-Picoline	8	30	60
(O)	Dibenzothiazolyl disulphide; mercaptobenziminazole; and mercapto-bencthiazole and its salts	10	40	80
(P)	Santonin	4	20	40
(Q)	Coumarin and methylcoumarin	8	30	60
(R)	Ethylcoumarin	4	20	40
(S)	Caprolactam	2	10	20
(T)	Phenolphthalein	8	30	60
(V)	Other	3	30	60
29.36	Sulphonamides	3	25	50

1.	2.	3.	4.	5.
29.38	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent	15	40	80
29.39	Hormones, natural or reproduced by synthesis, and derivatives thereof, used primarily as hormones			
(B)	Other	5	20	40
29.41	Glycosides natural or reproduced by synthesis, and their salts, ethers, esters, and other derivatives	15	40	80
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	5	25	50
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; and their salts, other than products of headings Nos. 29.29, 29.41 and 29.42	5	25	50
29.44	Antibiotics	5	20	40
29.45	Other organic compounds			
(A)	Copper acetoarsenite	8	30	60
(B)	Other	5	20	40
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	5	20	40
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products			
(B)	Microbial vaccines	5	20	40

1.	2.	3.	4.	5.
30.03	Medicaments (including veterinary medicaments)			
(A)	Prepared medicaments, not put up for retail sale	5	20	40
(B)	Medicaments, put up for retail sale			
	II. Other	10	50	100
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes	10	30	60
30.05	Other pharmaceutical goods	10	25	50
31.02	Mineral or chemical fertilizers, nitrogenous	3	10	20
31.03	Mineral or chemical fertilizers, phosphatic	0	10	20
31.04	Mineral or chemical fertilizers, potassic	0	10	20
31.05	Other fertilizers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg			
(A)	Not put up for retail sale	0	10	20
(B)	Put up for retail sale, in packings of a gross weight not exceeding 10 kg	5	20	40
32.01	Tanning extracts of vegetable origin	0	10	20
32.02	Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives	5	30	60
32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products or the kind known as optical bleaching agents, substantive to the fibre; natural indigo			

1.	2.	3.	4.	5.
	(E) Organic products of a kind used as luminophores	15	50	100
32.07	Other colouring matter; inorganic products of a kind used as luminophores			
	(A) Lythopon	0	5	10
	(B) Other	5	30	60
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes			
	(A) Prepared pigments, prepared opacifiers and prepared colours	5	25	50
	(B) Vitrifiable enamels and glazes	5	20	40
	(C) Engobes (slips)	10	40	80
	(D) Glass frit and other glass, in the form of powder, granules or flakes	10	40	80
32.11	Prepared driers	10	40	80
33.01	Essential oils (terpeneless or not); concretes and absolutes; resinoids			
	(B) Lavandine	5	20	40
33.06	Perfumery, cosmetics and toilet preparations	20	50	100
34.01	Soap, including medicated soap	10	40	80
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap			
	(A) Organic surface-active elements and semi-products	10	15	30
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents	5	20	40

1.	2.	3.	4.	5.
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04			
(A)	For footwear	15	40	80
(B)	For floors	15	40	80
(C)	Other	5	20	40
34.06	Candles, tapers, night-lights and the like	15	40	80
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues, isinglass			
(A)	Gelatin			
	I. For industrial purposes	5	20	40
	II. For the preparation of food-stuffs and pharmaceutical products	0	5	15
(D)	Fish glues	15	40	80
(E)	Other	15	40	80
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues			
(A)	Dextrins; soluble or roasted starches	15	40	80
(B)	Starch glues	5	20	40
36.06	Matches (excluding Bengal matches)	10	60	120
38.11	Disinfectants, insecticides, fungicides, weed-killers, antisprouting 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)			
(B)	Other			
	I. Not put up for retail sale	0	10	20
	II. Put up in packings of 3.5 kg or more	10	30	60

1.	2.	3.	4.	5.
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			
(C)	Biologically indecomposable dodecylbenzone	5	55	110
39.01	Condensation, polycondensation and poly-addition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones)			
(A)	Phenoplasts, aminoplasts and unsaturated polyester resins	5	10	20
(B)	Epoxyresins	5	10	20
(C)	Intermediate products			
	I. Polyurethane foam	5	15	30
	II. Other	15	40	80
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins)			
(A)	P.V.C.			
	II. Other	0	10	20
(C)	Other intermediate products	15	40	80
(D)	Other	10	25	50
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticises or not (for example, collodions, celluloid); vulcanized fibre			
(A)	Cellulose acetate in the form of powder, granules and intermediate products	5	15	30
(C)	Other	10	30	60

		1.	2.	3.	4.	5.
39.04	Hardened proteins (for example, hardened casein and hardened gelatin)					
(B)	Intermediate products			15	40	80
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidized rubber, cyclized rubber)					
(A)	Intermediate products			15	40	80
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and ester; linocyn					
(A)	Alginic acid, its salts and esters			15	30	60
(B)	Intermediate products			5	40	80
(C)	Other			15	40	80
39.07	Articles of materials of the kinds described in headings Nos. 39.01, 39.06					
(A)	Children's baths			0	10	20
(B)	Other			15	40	80
40.01	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanized natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums			0	5	15
40.02	Synthetic rubber latex; pre-vulcanized synthetic rubber latex; synthetic rubber; factice derived from oils					
(A)	Synthetic rubber			0	5	15
(B)	Factice			5	15	30
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds					
(A)	For passenger motor-cars			10	20	40
(B)	For buses and lorries					
	I. Size 12-00-20			0	3	15
	II. Other			10	20	40

1.	2.	3.	4.	5.
	(D) Used vehicle tyres	5	10	20
	(E) Used interchangeable treads and inner tubes	5	10	20
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanized rubber, with or without fittings of hardened rubber	10	30	60
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanized rubber			
	(B) Other	15	40	80
40.14	Other articles or unhardened vulcanized rubber			
	(A) For industrial purposes	0	10	20
	(B) Other	10	30	60
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool			
	(A) Raw hides and skins, from which the hair has not been removed, of sheep, lambs, goats and kids	0	5	10
	(B) Raw hides and skins, of bovines and pigs, and raw sheep, lamb, goat and kid skins, dehaired for tanning purposes	0	5	10
	(C) Other	0	10	20
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08			
	(A) Tanned, including crusts, but not further prepared	0	5	10
	(B) Other	0	15	30
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08			
	(B) Napa leather	5	15	30
41.05	Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08			

1.	2.	3.	4.	5.
	(B) Fish, lizard and other reptile leather, including antelope and kangaroo leather	10	40	80
41.06	Chamois-dressed leather	10	25	50
41.10	Composition leather with a basis of leather or leather fibre, in slabs in sheets or in rolls	5	15	30
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, hand-bags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanized fibre, of artificial plastic sheeting, of paperboard or of textile fabric			
	(A) Rucksacks, tool-cases, boxes, cases and sheaths (for arms, musical instruments, binoculars, bottles, collars, footwear, brushes, tobacco, etc.)	5	30	60
	(B) Other			
	I. Of reptile leather	15	40	80
	II. Other	5	20	40
42.03	Articles of apparel and clothing accessories, of leather or of composition leather			
	(A) Articles of apparel			
	I. Of leather	5	50	100
	(B) Gloves, including mittens	5	40	80
	(C) Other			
	I. Of leather	5	50	100
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes			
	(A) Conveyor or transmission belting	5	30	60
43.01	Raw furskins	0	5	10

1.	2.	3.	4.	5.
43.02	Furskins, tanned or dressed, including furskins assembled in plates crosses and similar forms; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)			
	(A) Tanned, including crusts, but not further prepared	0	5	10
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down			
	(A) Tropical wood	2	10	20
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm			
	(B) Of temperate zone wood			
	I. For use as shuttering in mines	2	20	40
	II. Other	2	10	20
44.12	Wood wool and wood flour			
	(A) Wood flour	5	15	30
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm: veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm			
		5	15	30
44.16	Cellular wood panels, whether or not faced with base metal			
	(A) Faced with base metal	10	30	60
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like			
	(A) Fibreboard	0	10	20
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)			
	(A) Doors and windows	0	20	40

1.	2.	3.	4.	5.
44.25	Wooden tools, tool bodies; tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood			
(A)	Broom handles and brush bodies	10	20	40
44.28	Other articles of wood			
(A)	Moulding patterns	0	5	15
(B)	Other	20	50	100
46.02	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles	10	50	100
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.01 or 46.02; articles of loofah	10	50	100
48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets			
(B)	Writing, printing and drawing paper			
	I. Bank paper, foreign note paper, account book paper, airmail paper and tracing paper	10	30	60
	II. Other	0	10	20
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	0	10	20
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	15	40	90
48.05	Paper and paperboard corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets			
(B)	Other	5	30	60

1.	2.	3.	4.	5.
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined, or squared and not constituting printed matter within Chapter 49), in rolls or sheets			
(A)	Coated printing paper	15	20	40
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes	5	40	80
48.11	Wallpaper and linocrusta; window transparencies of paper	5	20	40
48.15	Other paper and paperboard, cut to size or shape			
(A)	Strips for use as adhesives, of a width not exceeding 10 cm, coated or uncoated; filter paper and paperboard, pleated or in the form of discs; paper and paperboard for stereotype flongs, composed of several layers glued together; toilet paper	5	20	60
(B)	Paper for condensators, whether or not metallized, of a width not exceeding 15 cm	5	10	20
(C)	Other	30	60	120
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	5	20	40
48.21	Other articles of paper pulp, paper, paper-board or cellulose wadding			
(B)	Other	5	30	60
50.08	Silk-worm gut imitation catgut of silk			
(B)	Imitation catgut of silk	5	15	30
51.01	Yarn of man-made fibres (continuous), not put up for retail sale			
(B)	Other	0	5	10
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02			

1.	2.	3.	4.	5.
	(A) Of synthetic textile fibres	5	40	80
	(B) Of regenerated textile materials			
	I. Containing by weight 85% or more of regenerated textile materials	0	20	40
	(C) Other	5	40	80
53.01	Sheep's or lambs' wool, not carded or combed	0	5	10
53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed			
	(B) Tops	0	10	20
	(C) Cut or broken tops	0	5	10
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair			
	(A) Containing by weight, 85% or more of wool	10	20	40
54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags)			
	(B) Flax, scutched, hackled or otherwise processed but not spun, flax tow and waste, including pulled or garnetted rags	0	5	35
54.02	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags)			
	(A) Fibres	0	5	35
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed	0	5	35
55.05	Cotton yarn, not put up for retail sale	0	5	10
55.08	Terry towelling and similar terry fabrics, of cotton	5	60	120
55.09	Other woven fabrics of cotton			
	(A) Unbleached	5	20	40
	(B) Other	5	30	60

1.	2.	3.	4.	5.
56.07	Woven fabrics of man-made fibres (discontinuous or waste)	5	30	80
57.03	Jute, raw or processed but not spun; tow and waste of jute (including pulled or garnetted rags or ropes)	0	5	20
57.04	Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes)	0	5	10
58.01	Carpets, carpeting and rugs, knotted (made up or not)			
	(A) Hand-made	25	100	200
	(B) Mechanically-made carpets	5	30	60
58.02	Other carpets, carpetting, rugs, mats and matting, and "kelem" "Schumacks" "Karamanie" rugs and the like (made up or not)			
	(B) Mechanically-made carpets	5	50	100
59.04	Twine, cordage, ropes and cables, plaited or not	0	5	10
59.08	Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials	10	40	90
59.17	Textile fabrics and textile articles of a kind commonly used in machinery or plant			
	(A) Textile fabrics of a kind commonly used in machinery or plant	5	10	20
	(B) Other	5	30	60
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberized			
	(A) Men's stockings, sock and ankle-socks	0	40	80
	(B) Women's stockings and ankle-socks	0	40	80
	(C) Children's stockings and ankle-socks	0	25	50

1.	2.	3.	4.	5.
	(D) Panty hose	0	40	0
	(E) Other	0	25	50
60.04	Under garments, knitted or crocheted not elastic nor rubberized			
	(A) Men's and boys' knitted or crocheted under garments			
	I. Shirts, drawers, vests and the like			
	(b) Of man-made textile fibres	5	50	100
	(c) Of other materials	5	60	120
	(B) Women's and girls' knitted or crocheted under garments			
	I. Slips, knickers, nightwear and the like			
	(b) Of rayon	5	60	120
	(c) Of synthetic textile fibres	5	60	120
	(d) Of other materials	5	60	120
	(C) Babies' knitted or crocheted under garments	5	25	50
60.05	Outer garments and other articles knitted or crocheted, not elastic nor rubberized			
	(A) Men's and boys' knitted or crocheted outer garments:			
	III. Pullovers, cardigans and jerseys			
	(a) Of wool	5	40	80
	(b) Of man-made materials	5	40	80
	(B) Women's and girls' outer garments knitted or crocheted:			
	I. Overcoats (whether or not lined with foamed latex)			
	(a) Of wool	5	60	120
	(b) Of man-made materials	5	50	100
	II. Costumes and dresses:			
	(a) Of wool	5	40	80
	(b) Of man-made materials	5	40	80
	(c) Of other materials	5	40	80
	III. Pullovers and cardigans (whether or not in sets)			
	(a) Of wool	5	40	80
	(b) Of man-made materials	5	40	80
	(d) Bathing costumes			
	I. Of man-made textile fibres	5	40	80
	II. Of other textile fibres	5	40	80

1.	2.	3.	4.	5.
60.05	Knitted or crocheted fabric and articles thereof, elastic or rubberized (including elastic knee-caps and elastic stockings)			
	(A) Knitted or crocheted fabrics, in the piece	0	30	60
	(B) Bathing costumes			
	I. Of man-made textile fibres	5	40	80
	II. Of other textile fibres	5	40	80
	(C) Other	0	40	80
61.01	Men's and boys' outer garments			
	(C) Bathing costumes			
	I. Of man-made textile fibres	5	40	80
	II. Of other textile fibres	5	40	80
61.02	Women's, girls' and infants outer garments			
	(C) Bathing costumes			
	I. Of man-made textile fibres	5	40	80
	II. Of other textile fibres	5	40	80
61.03	Men's and boys' under garments, including collars, shirt fronts, and cuffs			
	(A) Shirts, under vests, night-shirts and pyjamas			
	II. Of man-made materials	5	40	80
	III. Of other materials	5	40	80
61.05	Handkerchiefs			
	(A) Of batiste	5	40	80
	(B) Other	5	40	80
61.06	Shawls, scarves, mufflers, mantillas, veils and the like			
	(A) Of silk	5	60	120
	(B) Of man-made textile fibres	5	60	120
	(C) Of wool	5	50	100
	(D) Of other textile materials	5	50	100
61.09	Corsets, corset-belts, suspender-belts, braces, brassieres, suspenders, garters, and the like (including such articles of knitted or crocheted fabric), whether or not elastic			

1.	2.	3.	4.	5.
	(A) Corsets			
	I. Of man-made textile fibres	5	40	80
	II. Of other textile materials	5	40	80
	(B) Suspender-belts, brassieres and body belts			
	I. Of man-made textile fibres	5	40	80
	II. Of other textile materials	5	40	80
	(C) Other	5	40	80
62.01	Travelling rugs and blankets			
	(B) Of cotton, wool, man-made textile fibres or blends of such materials	10	60	120
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles			
	(A) Bed linen			
	I. Of damask	5	50	100
	II. Other	5	40	80
	(B) Table linen			
	I. Of damask	5	50	100
	II. Other	5	40	80
	(C) Curtains and other furnishing articles	5	50	100
	(D) Other	5	50	100
62.03	Sacks, and bags, of a kind used for the packing of goods			
	(A) Of jute	5	50	100
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material			
	(A) Special sports footwear			
	I. Gymnastic shoes	0	30	60
	II. Basketball shoes	0	30	60
	III. Other	0	40	80
	(B) Other	0	40	80
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			

1.	2.	3.	4.	5.
	(A) Men's footwear	0	40	80
	(B) Women's footwear			
	I. Of reptile skin	15	50	100
	II. Boots	0	40	80
	III. Other	0	20	40
	(C) Children's footwear	0	25	50
	(D) Other	0	40	80
64.03	Footwear with outer soles of wood or cork	0	35	70
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal	0	20	40
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments			
	(B) Other	0	25	50
69.08	Glazed setts, flags and paving, hearth and wall tiles			
	(B) Other	0	25	50
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)	20	55	110
70.05	Unworked drawn or blown glass (including flashed glass) in rectangles			
	(B) Of a thickness not exceeding 3 mm	0	20	40
	(C) Other	0	20	40
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like			
	(B) Television cathode ray tubes	20	50	100
70.13	Glassware (other than articles falling in heading No. 70.18) of a kind commonly used for table, kitchen, toilet, or office purposes, for indoor decoration, or for similar uses			

1.	2.	3.	4.	5.
	(A) Household glassware			
	I. Of heat-resisting glass	0	25	50
	II. Of pressed glass	0	45	90
	III. Of other glass	0	90	180
	(B) Other	0	60	120
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal			
	(A) Of precious metal	10	50	100
	(B) Of rolled precious metal	10	55	110
71.16	Imitation jewellery			
	(A) Paste stones, mounted	5	50	100
	(B) Small objects of personal adornment	3	50	100
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges) of iron or steel	5	15	30
73.21	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns) of iron or steel; plates, strip rods, angles, shapes, sections, tubes, and the like, prepared for use in structures, of iron or steel			
	(A) Scaffolding	20	40	80
	(B) Structures for civil engineering	20	40	80
	(C) Frameworks for greenhouses	20	40	80
	(D) Other	20	40	80
73.24	Compressed gas cylinders and similar pressure containers, of iron or steel	20	40	80
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	20	40	80

1.	2.	3.	4.	5.
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire			
(A)	Metal screening cloth	15	35	70
(B)	Other	15	35	70
73.29	Chain and parts thereof, of iron or steel			
(A)	Chain for industrial purposes	15	35	70
(B)	Other	15	35	70
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper			
(A)	Carding tacks for textile carding machines	20	40	80
(B)	Other	20	40	80
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel			
(A)	Neither threaded nor tapped	20	40	80
(B)	Threaded or tapped	20	40	80
(C)	Other	20	40	80
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements and similar equipment, of a kind used for domestic purposes, not electrically operated and parts thereof of iron or steel			
(B)	Oil-stoves	25	50	100

1.	2.	3.	4.	5.
73.38	Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of iron or steel			
(A)	Sinks and wash basins, of stainless steel	25	50	100
(B)	Bath-tubs, of cast iron	25	50	100
(C)	Enamelled pots and pans	25	50	100
(D)	Zinc-galvanized pots and pans	25	50	100
(E)	Other	25	50	100
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper			
(A)	Screws, nuts, rivets and washers, cut from the bar, of a shank thickness or a hole diameter not exceeding 6 mm (excluding copper rivets)	5	15	30
(B)	Copper rivets	5	15	30
(C)	Other	5	15	30
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1kg/m; tin powders and flakes	5	15	30
82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes, axes, billhooks and similar hewing tools; scythes, sickles, hay-knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	15	30	60
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)			
(A)	Non-mechanical hand saws	20	50	100
(B)	Saw blades	20	50	100

1.	2.	3.	4.	5.
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps			
(A)	Files and rasps	20	50	100
(B)	Other	20	50	100
82.04	Hand tools, including mounted glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps other than accessories for and parts of, machine tools; portable forges; grinding wheels mounted on frameworks (hand or pedal operated)			
(A)	Hammers	20	50	100
(B)	Planes, plane-irons and other woodworking tools	20	50	100
(C)	Drills (other than articles falling within heading No. 82-05)	20	50	100
(D)	Knife-sharpeners	20	50	100
(E)	Anvils	20	50	100
(F)	Hand-vices	20	50	100
(G)	Blow lamps	20	50	100
(H)	Portable forges, grinding wheels (hand or pedal operated), whether or not mounted on wooden frameworks	20	50	100
(I)	Mounted glaziers' diamonds	20	50	100
(J)	Other	20	50	100
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated handtools (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			
(A)	Spiral or twist drills	15	35	70
(B)	Tapping, milling, countersinking, reaming, turning, and broaching tools	15	35	70

1.	2.	3.	4.	5.
	(C) Drawing dies			
	I. Of metallic carbides	15	20	40
	II. Of diamonds	15	20	40
	III. Of other materials	15	20	40
	(D) Other	15	20	40
82.06	Knives and cutting blades, for machines or for mechanical appliances			
	(A) For household appliance	15	35	70
	(B) Other	15	35	70
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances of a weight not exceeding 10kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	25	50	100
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06			
	(A) Folding knives	15	50	100
	(B) Other	15	50	100
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips)			
	(A) Safety razors	25	50	100
	(B) Razor blades	25	50	100
	(C) Open blades razors	25	50	100
	(D) Razor blades in strips	10	25	50
	(E) Other	25	50	100
82.12	Scissors (including tailors' shears) and blades therefor			
	(A) Ordinary scissors, for domestic use	25	50	100
	(B) Manicure scissors (nail scissors, cuticle scissors)	25	50	100
	(C) Other	25	50	100
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)	25	50	100

1.	2.	3.	4.	5.
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware			
(A)	Of stainless steel	15	50	100
(B)	Other	15	50	100
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks, or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, finished or not of base metal	20	50	100
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, window, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like			
(A)	Fittings and mountings of a kind suitable for fancy-leather goods	20	50	100
(B)	Other	20	50	100
83.06	Statuettes and other ornaments of a kind used indoors, of base metal	10	50	100
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	15	30	60
84.15	Refrigerators and refrigerating equipment (electrical and other)			
(A)	Refrigerators for domestic purposes	15	45	90
(B)	Other	15	45	90
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winging) machines			
(A)	Machines of a kind used for processing cotton or flax	15	35	70

1.	2.	3.	4.	5.
	(B) Machines of a kind used for processing wool, man-made textile fibres or silk	15	35	70
	(C) Machines of a kind used for processing hemp, jute, etc.	15	35	70
	(D) Other	15	35	70
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines			
	(A) Weaving machinery of a kind used in the cotton or linen industries	15	35	70
	(B) Machinery of a kind used for weaving or knitting wool, man-made textile fibres, silk or hemp	15	35	70
	(C) Other	15	35	70
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles)			
	(A) Auxiliary machinery for use with the machines falling within heading No. 84.27	15	35	70
	(B) Parts with accessories suitable for use with the machines falling within heading No. 84.36	15	35	70
	(C) Parts and accessories suitable for use with the machines falling within subheading (A) of the present heading or with the machines falling within heading No. 84.37	15	35	70
	(D) Other	15	35	70

1.	2.	3.	4.	5.
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines			
	(C) Typewriters fitted with Braille characters	0	30	60
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves			
	(A) Pressure reducing valves	15	40	80
	(B) Other	15	40	80
84.66	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) of laminated metal foil, sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings	25	50	100
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon			
	(A) Electric instantaneous or storage water heaters and immersion heaters	25	50	100
	(B) Electric soil heating apparatus and electric space heating apparatus	25	50	100
	(C) Electric hair dressing appliances (hair dryers, hair curlers, etc.)	25	50	100
	(D) Electric smoothing irons	25	50	100
	(E) Electric heating appliances for domestic use	25	50	100
	(F) Other	25	50	100
	(G) Parts	25	50	100

1.	2.	3.	4.	5.
86.07	Railway and tramway goods vans, goods wagons and trucks	15	30	60
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09)			
(A)	Passenger cars	20	40	80
90.03	Frames and mountings, and parts thereof for spectacles, pince-nez, lorgnettes, goggles and the like			
(A)	Spectacle frames:			
	I. Adults'	30	50	100
	II. Childrens	30	50	100
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other			
(A)	Sunglasses	30	50	100
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments			
(C)	Medical thermometers (except electric thermometers)	0	15	30
94.01	Chairs and other seats (other than those falling within heading No.94.02), whether or not convertible into beds, and parts thereof	0	30	60
94.03	Other furniture and parts thereof	0	30	60
95.02	Worked mother of pearl and articles of mother of pearl			
(B)	Other	25	50	100
95.03	Worked ivory and articles of ivory			
(B)	Other	25	50	100
98.02	Slide fasteners and parts thereof	5	20	40

Annex to the Order No. 13 of 1971 /.../KKM

1. Goods consigned from (Exporter's business name, address, country)		Reference No GENERALISED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) Issued in _____ (country)			
2. Goods consigned to (Consignee's name, address, country)					
3. Means of transport and route (as far as known)		4. For official use			
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods	8. Origin criterion	9. Gross weight or other quantity	10. Number and date of invoices
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.			12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in _____ (country) and that they comply with the origin requirements specified for those goods in the Generalised System of Preferences for goods exported to _____ (importing country)		
Place and date, signature and stamp of certifying authority			Place and date, signature of authorised signatory		

1. Expéditeur (nom, adresse, pays de l'exportateur)		Référence N° SYSTEME GENERALISE DE PREFERENCES CERTIFICAT D'ORIGINE (Déclaration et certificat) Délivré en _____ (pays)			
2. Destinataire (nom, adresse, pays)					
3. Moyen de transport et itinéraire (si connus)		4. Pour usage officiel			
5. N° d'ordre	6. Marques et numéros des colis	7. Nombre et type de colis; description des marchandises	8. Critère d'origine	9. Poids brut ou quantité	10. N° et date de la facture
11. Certificat Il est certifié, sur la base du contrôle effectué, que la déclaration de l'exportateur est exacte.			12. Déclaration de l'exportateur Le soussigné déclare que les mentions et indications ci-dessus sont exactes, que toutes ces marchandises ont été produites en _____ (nom du pays) et qu'elles remplissent les conditions d'origine requises par le Système généralisé de préférences pour être exportées à destination de _____ (nom du pays importateur) _____ (nom du pays importateur)		
Lieu et date, signature et timbre de l'autorité délivrant le certificat			Lieu et date, signature du signataire habilité		