

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

L/4185

18 June 1975

Limited Distribution

Original: English

PORTUGAL - IMPORT SURCHARGE

The following communication, dated 3 June 1975, has been received from the Permanent Delegation of Portugal.

Following my statement at yesterday's meeting of the Council of Representatives, I have the honour of forwarding to you the translation into English of the full text of Decree-Law No. 271A/75, dated 31 May 1975, establishing a temporary surcharge to be applied as from that date, to all goods imported into Portugal regardless of its origin and falling under any of the BTN headings included in the lists that constitute Annexes I and II of this act.

Imports of goods included in the list of Annex I are subject to a surcharge of 20 per cent, whereas a surcharge of 30 per cent is imposed upon those included in the list of Annex II.

As you will notice, the full text of the act consists of these two annexes, and of eight articles and a preamble.

The reasons that have led my Government to feel compelled to resort to those measures are summarily stated in the preamble.

DECREE-LAW NO. 2714/75
OF 31 MAY 1975

Preamble

The structure of the Portuguese balance of payments has been for many years a disturbing factor for the overall economic and financial policy of the country.

Until 1973 the surplus in the balance of current invisibles, which compensated for the growing deficit in the trade balance, was based on particularly favourable international economic conditions. Those conditions having deteriorated, the question of Portugal's international payments has to be formulated in different terms.

The consequences of the economic recession in the western world, the considerable increase in the prices of raw materials and of energy resources, together with the fundamental changes that occurred in Portugal after 25 April 1974, led to a large deficit in the Portuguese balance of payments in 1974 which, according to forecasts, will have increased significantly by the end of the current year.

The country cannot afford the rapid depletion of its resources through payments to foreign countries as these resources will be needed for the financing of the substantial effort of economic and social development required by the Portuguese people.

The austerity policy to be undertaken requires the adoption of consumption patterns in accordance with the actual possibilities of the Portuguese economy and therefore a more rational use of the means available for financing imports.

The measures taken within this Decree-Law are part of the restrictive steps aimed at effecting a significant change in the balance-of-payments situation and further measures will have to be taken in order to stimulate production and discourage consumption of non-essential goods.

Article 1

1. On goods, regardless of their origin, imported definitively during the period up to and including 31 December 1975, a surcharge is levied according to the provisions of this Decree-Law.
2. The surcharge covers the goods listed in the two Annexes to this Decree-Law.

Article 2

The surcharge amounts to:

- 20 per cent for the goods listed in Annex I
- 30 per cent for the goods listed in Annex II

Article 3

The dutiable value is the customs value of the goods, determined in conformity with the rules set out in Articles 5 to 9 of the Preliminary Instructions for the application of the Customs Tariff.

Article 4

The surcharge is levied on goods not yet cleared from customs, even if the duties have already been paid or in respect of which a bond has been deposited.

Article 5

Notwithstanding the provisions of Articles 1 and 4, the Minister of Finance may grant exemption from the surcharge in respect of goods which, in accordance with legislation in force, may benefit from exemption or reduction of duties.

Article 6

By request of the importer, the surcharge will be refunded in the case of goods processed or incorporated in products subsequently exported.

Article 7

1. The surcharge constitutes a Public Revenue.
2. The settlement and collection of the surcharge shall be made by the customs where the importation takes place.
3. The collection of the surcharge shall be made on the basis of the import customs form.

Article 8

The Decree-Law enters into force immediately.

A N N E X I

SURCHARGE 20%

Heading Nº.	DESCRIPTION OF GOODS
<u>CHAP. 2</u>	
02.02	Dead poultry and edible offals thereof (except liver), fresh chilled or frozen
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine
02.04	Other meat and edible meat offals, fresh, chilled or frozen
<u>CHAP. 3</u>	
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water
<u>CHAP. 4</u>	
04.04	Cheese and curd
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not
04.06	Natural honey
04.07	Other edible products of animal origin
<u>CHAP. 5</u>	
05.01	Human hair, unworked, whether or not washed or scoured; wasted human hair
05.04.01	Guts fresh or salted.
05.04.02	Guts dried
05.07	Skins and other parts of birds, with their feathers or down feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
05.10	Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory
05.11	Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell
05.12	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells unworked or simply prepared but not cut to shape; powder and waste of shells
05.13	Natural sponges
05.14	Ambergris, castoreum, civet and musk, cantharides; bile, whether or not dried; animal products, fresh, chilled, or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products

Heading No.	DESCRIPTION OF GOODS
<u>CHAP. 6</u>	
06.01	Pulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower
<u>CHAP. 7</u>	
07.01.02	Olives
07.02	Vegetables (whether or not cooked), preserved by freezing
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption
ex 07.05	Dried leguminous vegetables, shelled, whether or not skinned or split (excluding haricots-beans - 07.05.02)
07.06	Manioc arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried; whole or sliced; sago pith
ex <u>CHAP. 8</u>	<u>Edible fruit and nuts; peel of melons or citrus fruit</u> (excluding 06.01 - dates, bananas, coconuts, brazil nuts, cashewnuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not)
ex <u>CHAP. 9</u>	<u>Coffee, tea, maté and spices</u> (excluding coffee, not roasted - 09.01.02 and tea - 09.02)
ex <u>CHAP. 11</u>	<u>Products of milling industry; malt and starches; gluten; inulin</u> , (excluding gluten and gluten flour, roasted or not - 11.09)
<u>CHAP. 12</u>	
12.02	Flours or meals of oil seeds or oleaginous fruit, nondefatted (excluding mustard flour)
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut crushed, ground or powdered
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
12.09	Cereal straw and husks unprepared or chopped but not otherwise prepared
<u>CHAP. 14</u>	
14.04	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)
<u>CHAP. 15</u>	
15.07.05	Palm oil purified or refined
15.07.08	Coconut oil purified for use in foodstuffs
15.07.09	Coconut oil purified or refined, denatured
15.11	Glycerol and glycerol lyes
15.15	Beeswax and other insect waxes, whether or not coloured

Heading Nº.	DESCRIPTION OF GOODS
<u>CHAP. 16</u>	
ex 16.03	Extracts of fish
<u>CHAP. 17</u>	
17.02.01	Glucose in any form
17.02.02	Other sugars, uncompoundd syrups
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion
<u>CHAP. 18</u>	
18.05	Cocoa powder, unsweetened
<u>CHAP. 19</u>	
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
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato and other starches
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)
19.06	Communion wafers, empty chachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
<u>CHAP. 20</u>	
20.01.01	Capers put up in packets of a dutiable weight of 20 kg. or more, without immediate packaging separating the contents
20.03	Fruit preserved by freezing, containing added sugar
<u>CHAP. 21</u>	
21.02	Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates
21.04	Sauces; mixed condiments and mixed seasonings
21.06	Natural yeasts (active or inactive); prepared baking powders
21.07.02	Mixtures of chemical products and edible offals of a kind used for preparing human food
21.07.03	Products for infant food or for dietetic purposes, when in packages weighing not more than 1 000 grs.
21.07.04	Other food products containing added sugar
21.07.05	Other food products not containing added sugar
<u>CHAP. 22</u>	
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

Heading No	DESCRIPTION OF GOODS
<u>CHAP. 23</u>	
23.05	Wine lees; argol
<u>CHAP. 25</u>	
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors, sea water
25.02	Unrosted iron pyrite
25.06	Quartz (other than natural sands); quartzite, including quartzite further worked than roughly split, roughly squared or squared by sawing
25.09	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing
25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading no 25.15 or 25.16
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing, agglomerated dolomite (including tarred dolomite)

Heading no	DESCRIPTION OF GOODS
25.20	Gypsum; anhydrite, calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry
25.21	Limestone flux and calcareous stone commonly used for the manufacture of lime or cement
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide
25.23	Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cement, whether or not coloured or in the form of clinker
25.25	Meerschaut (whether or not polished pieces) and amber ; agglomerated meerschaut and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet
25.29	Natural arsenic sulphides
25.32	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery
<u>CHAP. 26</u>	
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds
26.04	Other slag and ash including kelp

Heading No.	DESCRIPTION OF GOODS
<u>CHAP. 27</u>	
27.02	Lignite, whether or not agglomerated
27.03	Peat (including peat litter), whether or not agglomerated
27.05 bis	Coal gas, water gas, producer gas and similar gases
27.06	Tar distilled from coal, from lignite or from peat and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars
27.10.04	Mineral oils uninflamable at normal temperature, of which 100% distils at up to 245° C.
27.10.05	Illuminating oils
27.10.08	Lubricating oils, put up in containers of a weight of not more than 5 kg* (including the containers)
27.10.09	Lubricating oils, otherwise put up
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals
<u>CHAP. 28</u>	
28.01.02	Chlorine
28.02	Sulphur, sublimed or precipitated; colloidal sulphur
28.04.03	Oxygen
28.06	Hydrochloric acid and chlorosulphonic acid
28.07	Sulphur dioxide
28.08	Sulphuric acid; oleum
28.09	Nitric acid; sulphonitric acids
28.10	Phosphorus pentoxide and phosphoric acids (meta-ortho-and pyro-)
28.11	Arsenic trioxide, arsenic pentoxide and acids of arsenic
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water)
28.14	Halides, oxyhalides and other halogen compounds of non-metals
28.15	Sulphides of non-metals; phosphorus trisulphide
28.16	Ammonia, anhydrous or in aqueous solution
28.17.01	Caustic soda
28.18.01	Barium peroxide
28.18.03	Oxides, hydroxides and peroxides, of strontium, barium or magnesium not specified
28.19	Zinc oxide and zinc peroxide
28.27	Lead oxides; red lead and orange lead

Heading Nº	DESCRIPTION OF GOODS
28.31	Chlorites and hypochlorites
28.32.01	Chlorates and perchlorates of sodium
28.38.01	Neutral sodium sulphate
28.38.07	Ferrous sulphate
28.42.02	Sodium carbonate
28.42.07	Lead carbonate
28.45.01	Sodium silicates
ex 28.47	Salts of metallic acids (excluding lead chromate - 28.47.05 and Potassium permanganate - 28.47.06)
28.48	Other salts and peroxysalts of inorganic acids, but not including acids
28.53	Liquid air; compressed air
28.54	Hydrogen peroxide (including solid hydrogen peroxide)
ex 28.56	Carbides (excluding silicon carbides - 28.56.02)
28.58	Other inorganic compounds, including distilled and conductivity water and water of similar purity; amalgams, except amalgams of precious metals.
<u>CEAP. 29</u>	
29.01.01	Acetylene
29.02.05	Chloroethylenes
29.02.08	Trichlorodi (chlorophenyl) etane (DDT)
29.10	Acetals and hemiacetals and single or complex oxygen function acetals and hemiacetals, and their halogenated sulphonated, nitrated or nitrosated derivatives
29.16.02	Tartaric acid
29.18.01	Nitroglycerol
29.26.01	Orthoimide and its salts
29.35.06	Quelina
29.37	Sultones and sultams
29.38.01	Vitamin A
29.42	Vegetable alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives
29.43.01	Sugars, chemically pure
29.44	Antibiotics
29.45	Other organic compounds

Heading №.	DESCRIPTION OF GOODS
<u>CHAP. 30</u>	
30.02	Antisera; microbial vaccine, toxins, microbial cultures (including ferments but excluding yeasts) and similar products
30.03.02	Antibiotics containing penicillin, streptomycin, tetracyclin, chlortetracyclin, oxytetracyclin, erythromycin or salts of the foregoing products.
30.05.02	Opacifying preparations for X-ray examinations and diagnostic reagents
30.05.03	Dental cements and fillings
30.05.04	First-aid boxes and kits
<u>CHAP. 31</u>	
31.02	Mineral or chemical fertilizers, nitrogenous
31.03	Mineral or chemical fertilizers, phosphatic
31.04.01	Crude natural potassium salts (for example carnallite, Kainite and Sylvinite)
31.04.03	Potassium sulphate containing not more than 52% of K ₂ O
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 kgs
<u>CHAP. 32</u>	
32.05.02	Sulphur-based dyestuffs
ex 32.07	Other colouring matter; inorganic products of a kind used as luminophores (excluding ultramarine blue - 32.07.01)
32.09	Varnishes lacquers; distempers, prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil; white spirit, spirits of turpentine, varnish, or other paint or enamel media; stamping foils; dyes in forms or packings of a kind sold by retail
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 or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories
32.11	Prepared driers
32.12	Glaziers' putty; grafting putty; painters' fillings and stopping sealing and similar mastics, including resin mastics and cements
32.13	Writing ink, printing ink and other inks

Heading Nº.	DESCRIPTION OF GOODS
<u>CHAP. 33</u>	
33.01	Essential oils (terpeneless or not); concretes and absolutes; resinoids*
33.02	Terpenic by-products of the deterpenation of essential oils
33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries
33.05	Aqueous distillates and aqueous solutions of essential oils including such products suitable for medicinal uses

Heading Nº.	DESCRIPTION OF GOODS
<u>CHAP.34</u>	
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents
34.07	Modelling pastes (including those put up for children's amusements and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms
ex <u>CHAP.35</u>	<u>Albuminoid substances; gues</u> (excluding albumines, albuminates and other albumin derivatives - 35.02)
ex <u>CHAP.36</u>	<u>Explosives pyrotechnic products, matches, pyrophoric, alloys; certain combustible preparations</u> (excluding other combustible preparations and products - 36.08)
<u>CHAP.37</u>	<u>Photographic and cinematographic goods</u>
<u>CHAP.38</u>	
38.02	Animal black (for example bone black and ivory black) including spent animal black
38.03.02	Activated carbon (decolourising, depolarising or adsorbent) activated diatomite, activated clay, activated bauxite and other activated natural mineral products, not specified
38.09.01	Wood tar
38.10	Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products
38.12	Prepared glazings, prepared dressings and prepared mordants of a kind used in the textile, paper, leather or like industries
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 material; preparations of a kind used as cores, or coatings for welding rods and electrodes
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades
38.18	Composite solvents and thinners for varnishes and similar products
38.19.03	Insulating materials for electrical uses
38.19.04	Heat-insulating preparations
38.19.09	Chemical products and preparations of the chemical or allied industries, not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included, not specified

Heading No.	DESCRIPTION OF GOODS
<u>CHAP. 39</u>	
39.01.01	Artificial resins, phenoplasts of the Novolak type
39.01.02	Do., not specified
39.01.03	Do., aminoplasts
39.01.04	Do., alkyds
39.01.06	Moulding products, phenoplasts
39.01.07	Do., aminoplasts
39.01.08	Do., alkyds
39.01.10	Artificial plastic materials, whether or not combined with paper, fabrics or other materials - monofil of a diameter exceeding 1 mm. but not exceeding 3 mm.
39.01.11	Do., plates, sheets and strip, rigid, weighing more than 160 grs. per square metre, printed or not
39.01.12	Do., blocks, plates, sheets and strip and cellular
39.01.13	Do., plates, sheets and strip, not specified, weighing up to 160 grs. per square metre printed
39.01.14	Do., weighing up to 160 grs. per square metre unprinted
39.01.15,	Do., weighing more than 160 grs. per square metre, printed
39.01.16	Do., weighing more than 160 grs. per square metre, unprinted
39.01.17	Do., profile shapes
39.01.18	Do., rigid tubes
39.01.20	Do., tubes, not specified for other purposes
39.01.24	Do., for floor coverings, waste, unusable articles and scrap
39.01.25	Do., adhesives
39.01.26	Do., products not specified
ex 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) - (excluding moulding products, not specified - 39.02.04)
39.03	Regenerated cellulose, cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example collodions, celluloid); vulcanised fibre
39.04	Hardened proteins (for example hardened casein and hardened gelatin)

Heading Nº.	DESCRIPTION OF GOODS
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, oxidised rubber, cyclised rubber)
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn
<u>CHAP.40</u>	
40.01.03	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
40.01.04	Do., other products
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
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs)
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber
40.09	Piping and tubing of unhardened vulcanised rubber
40.10	Transmission, conveyor or elevator belts or belting of vulcanised rubber
40.11.02	Tyre cases, inner tubes and flaps, weighing each up to 5 kgs
40.11.03	Do., more than 5 kgs but not more than 20 kgs
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes, scrap, waste and powder, of hardened rubber
40.16.02	Articles of hardened rubber (ebonite and vulcanite), not specified
ex <u>CHAP.41</u>	<u>Raw hides and skins (other than furskins) and leather</u> (excluding - raw hides and skins, whether or not split, including sheepskins in the wool - 41.01 and parings and other waste of leather or of composition or parchment - dressed leather not suitable for the manufacture of leather; leather dust, powder and flour - 41.09)

Heading
No.

DESCRIPTION OF GOODS

CHAP.42

- 42.04 Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes
- 42.06 Articles made from gut (other than silk-worm gut), from goldbeater's skin from bladders or from tendons

CHAP.43

- 43.01.02 Raw furskins, not specified
- 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)
- 43.04.01 Artificial fur and articles made thereof, in the piece

CHAP.44

- 44.04 Wood, roughly squared or half-squared, but not further manufactured
- 44.05 Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm
- 44.06 Wood paving blocks
- 44.07 Railway or tramway sleepers of wood
- 44.08 Riven staves of wood not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn
- 44.09 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids
- 44.10 Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf-club shafts, umbrella handles, tool handles or the like
- 44.11 Drawn wood; match splints, wooden pegs or pins for the footwear
- 44.12 Wood wool and wool flour
- 44.13 Wood (including blocks, strips and freizes for parquet or wood blocks flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured
- 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.
- 44.15 Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry

Heading N°.	DESCRIPTION OF GOODS
44.16	Cellular wood panels, whether or not faced with base metal
44.17	"Improved" wood, in sheets, blocks or the like
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
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings, imported assembled, unassembled or partly assembled
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading n°. 44.08
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood
44.26	Spools, cops, bobbins, sewing thread reels and the like of turned wood
44.28	Other articles of wood
<u>CHAP.45</u>	
45.01	Natural cork, unworked crushed, granulated or ground; waste cork
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers).
45.04	Agglomerated cork and articles of agglomerated cork
<u>CHAP.46</u>	
46.01	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips
46.02	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens, straw envelopes for bottles
<u>CHAP.47</u>	
47.01.02	Chemical pulp from any fibrous vegetable material
47.02	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making

Heading No.	DESCRIPTION OF GOODS
<u>CHAP. 48</u>	
48.01.06	Tissue paper
48.01.07	Kraft paper
48.01.08	Cigarette paper, in reels, imported into the continental territory by firms legally authorised to process tobacco on an industrial scale
48.01.11	Paperboard, not specified
48.02	Hand-made paper and paperboard
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets
ex 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 (excluding paper, card and paperboard for electricity insulation purposes - 48.04.01)
48.05	Paper and paperboard, corrugated, creped, crinkled, embossed or perforated, in rolls or sheets
48.06.03	Paper, ruled, lined or squared but not otherwise printed in rolls or sheets, not specified
48.06.04	Card and paperboard, ruled, lined or squared, but not otherwise printed in rolls or sheets
ex 48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorate or printed (not being merely ruled, lined, or squared, and not constituting printed matter within chapter 49), in rolls or sheets (excluding paper card and paperboard for electricity insulation purposes - 48.07.01)
48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes
48.13.01	Carbon and similar paper
48.15.03	Corrugated paper
48.15.06	Stencil paper
48.15.07	Gummed paper
48.15.08	Tissue paper
48.15.09	Kraft paper
48.15.10	Toilet paper
48.15.13	Profile paper - Pleated paper
48.15.14	Do., Transfer paper
48.15.15	Do., Filters
48.15.16	Do., Paper, not specified
48.15.19	Corrugated card
48.15.20	Card - filters
48.15.21	Card, not specified
48.15.24	Corrugated paperboard

Heading No.	DESCRIPTION OF GOODS
48.15.25	Paperboard-filters
48.15.26	Paperboard, not specified
48.16	Boxes, bags and other packing containers, of paper or paperboard
48.17	Box files, letter trays, storage boxes and similar articles, of paperboard, of a kind commonly used in offices, shops and the like
48.18	Registers, exercise books, note books; memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard
48.19	Paper or paperboard labels, whether or not printed or gummed
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)
ex 48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding (excluding cards for statistical machines - 48.21.01 and graph paper for recording apparatus - 48.21.02)
<u>CHAP. 49</u>	
49.03	Children's picture books and painting books
49.07	Unused postage, revenue and similar stamps of current or new issue in Portugal; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books
ex <u>CHAP. 50</u>	<u>Silk and waste silk</u> (excluding silk-worm cocoons suitable for reeling - 50.01 raw silk (not thrown) - 50.02 and silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags) - 50.03)
<u>CHAP. 51</u>	<u>Man-made fibres (continuous)</u>
<u>CHAP. 52</u>	<u>Metallised textiles</u>
ex <u>CHAP. 53</u>	<u>Wool and other animal hair</u> (excluding greasy wool and fleeca-washed wool, white - 53.01.01 and not specified - 53.01.02)
<u>CHAP. 54</u>	
54.03	Flax or rami yarn, not put up for retail sale
54.04	Flax or rami yarn, put up for retail sale
54.05	Woven fabrics of flax or of rami
ex <u>CHAP. 55</u>	<u>Cotton</u> (excluding undyed cotton, not carded or combed - 55.01.01, and cotton linters - 55.02)
<u>CHAP. 56</u>	
ex 56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning (excluding not specified fibres - 56.01.02)

Heading Nº.	DESCRIPTION OF GOODS
ex 56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous) (excluding the not specified of synthetic textile fibres - 56.02.02)
56.04	Man-made fibres (discontinuous or waste) carded, combed or otherwise prepared for spinning
56.05	Yarn of man-made fibres (discontinuous or waste) not put up for retail sale
56.06	Yarn of man-made fibres (discontinuous or waste) put up for retail sale
56.07	Woven fabrics of man-made fibres (discontinuous or waste)
<u>CHAP. 57</u>	
57.05	Yarn of true hemp
57.06	Yarn of jute
57.07	Yarn of other vegetable textile fibres
57.08	Paper yarn
57.09	Woven fabrics of true hemp
57.10	Woven fabrics of jute
57.11	Woven fabrics of other vegetable textile fibres
57.12	Woven fabrics of paper yarn
<u>CHAP. 58</u>	
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading nº. 55.08 and fabrics falling within heading nº. 58.05)
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
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size
58.07	Chenille yarn, gimped yarn (other than metallised yarn of heading nº. 52.01 and gimped horsehair yarn); braids and ornamental trimming in the piece; tassels, pompons and the like
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs
58.10	Embroidery, in the piece, in strips or in motifs
<u>CHAP. 59</u>	
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

Heading Nº.	DESCRIPTION OF GOODS
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
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, cordages, 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 clothes; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses
59.08	Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like
59.13	Elastic fabrics and trimming (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads
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
59.15	Textiles hosepiping and similar tubing, with or without lining, armour or accessories of other materials
59.16	Transmission, conveyor or elevator belts or belting, of textile materials, whether or not strengthened with metal or other material
ex 59.17	Textile fabrics and textile articles of a kind commonly used in machinery or plant (excluding bolting cloth - 59.17.01 and fabrics for use in the manufacture of emery cloth - 59.17.04)
CHAP. 60	
60.01	Knitted or crocheted fabric, not elastic nor rubberised
60.02.01	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised for use in arts and crafts
60.06.01	Knitted or crocheted fabric, elastic of a width of not more than 50 cm, of silk or man-made textile fibres
60.06.02	So, of wool or other animal hair
60.06.03	So, of other fibres
60.06.04	Knitted or crocheted fabric, elastic of a width of more than 50 cm, of silk or man-made fibres
60.06.05	So, of wool or other animal hair

Heading Nº.	DESCRIPTION OF GOODS
60.06.06	So, of other fibres
60.06.07	Elastic knee-caps and elastic stockings
60.06.11	Knitted or crocheted fabric, rubberised of silk or man-made fibres
60.06.12	So, of wool or other animal hair
60.06.13	So, of other fibres
<u>CHAP. 62</u>	
62.03	Sacks and bags, of a kind used for the packing of goods
<u>CHAP. 63</u>	
<u>Old clothing and other textile articles, rags</u>	
<u>CHAP. 64</u>	
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal
<u>CHAP. 65</u>	
65.07	Headbands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear
<u>CHAP. 66</u>	
66.03	Parts, fittings, trimmings and accessories of articles falling within heading nº. 66.01 or 66.02
<u>CHAP. 67</u>	
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling within heading nº. 05.07 and worked quills and scapes)
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like
<u>CHAP. 68</u>	
<u>Articles of stone, of plaster, of cement, of asbestos, of mica and similar materials</u> (excluding fabricated asbestos and articles thereof reinforced or not, other than goods falling within heading nº. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures - 68.13)	
<u>CHAP. 69</u>	
<u>Ceramic products</u> (excluding tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china - 69.11; do, of other kinds of pottery - 69.12 and statuettes and other ornaments, and articles of personal adornment; articles of furniture - 69.13)	
<u>CHAP. 70</u>	
70.03	Glass in balls, rods and tubes, unworked (not being optical glass)
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles

Heading No.	DESCRIPTION OF GOODS
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further work
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
70.08	Safety glass consisting of toughened or laminated glass, shaped or not
70.09.01	Glass mirrors in plates, with edges neither bevelled nor otherwise worked
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures of glass
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like
70.12	Glass inners for vacuum flasks or for other vacuum vessels, and blanks therefor
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels, and similar forms
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated, glass ampoules
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes, of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini)
70.20.03	Fabrics, not specified, and trimmings of glass fibre
70.20.04	Articles of fabric of glass fibre
70.20.05	Products not specified of glass fibre
70.21	Other articles of glass

Heading No	DESCRIPTION OF GOODS
<u>CHAP. 73</u>	
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms
73.02	Ferro-alloys
73.04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel
73.06	Puddled bars and pilings, ingots, blocks, lumps and similar forms, of iron or steel
73.10.03	Twisted bars and rods for reinforcing concrete and cement
73.10.04	Round bars and rods not exceeding 170 mm in diameter
73.10.05	Square bars and rods not exceeding 170 mm side
73.10.06	Rectangular bars and rods not exceeding 300 mm and of a thickness not exceeding 60 mm
73.10.07	Other bars and rods which section enters within a circumference of a diameter not exceeding 170 mm
73.11.02	Angles, shapes and sections, twisted for reinforcing concrete or cement
73.11.03	Equal and unequal angles not exceeding 200 mm in width of the larger side
73.11.04	T profiles not exceeding 180 mm in height
73.11.05	I and H profiles not exceeding 340 mm in height
73.11.06	U profiles not exceeding 320 mm in height
73.11.08	Cold-formed or cold-finished
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled
73.13.01	Sheets and plates of iron or steel hot-rolled or cold-rolled: clad with other metal by any process
73.13.02	Do., printed, varnished, painted, enamelled or clad with plastic materials, not specified
73.13.03	Do., cold rolled
73.14	Iron or steel wire, whether or not coated, but not insulated
73.15.09	Universal plates of a width of 300 mm or less and a thickness of 60 mm or less

Heading Nº	DESCRIPTION OF GOODS
73.15.14	Bars and rods twisted, for reinforcing concrete or cement (A Group)
73.15.15	Do. (B Group)
73.15.17	Round bars and rods not exceeding 170 mm in diameter (B Group)
73.15.19	Square bars and rods not exceeding 170 mm side (B Group)
73.15.21	Rectangular bars and rods, not exceeding 300mm in width and not exceeding 60 mm in thickness (B Group)
73.15.23	Other bars and rods whose section enters within a circumference of a diameter not exceeding 170 mm (B Group)
73.15.25	Angles, shapes and sections for umbrella ribs
73.15.27	Angles, shapes and sections, twisted, for re-inforcing concrete or cement (B Group)
73.15.29	Equal and unequal angles, not exceeding 200 mm in width of the larger size (B Group)
73.15.31	T profiles not exceeding 180 mm in height (B Group)
73.15.33	I and H profiles not exceeding 340 mm in height (B Group)
73.15.35	U profiles not exceeding 320 mm in height (B Group)
73.15.37	Other profiles up to 15 kgs per square metre, hot rolled, forged or extruded
73.15.38	Do., cold formed or cold finished
73.15.41	Hoop and strip, clad with other metals by any process (B Group)
73.15.43	Do., printed, varnished, painted or enamelled (B Group)
73.15.45	Hoop and strip, not specified (B Group)
73.15.47	Sheets and plates, clad with other metals by any process (B Group)
73.15.48	Do., printed, varnished, painted, enamelled, or clad with plastic materials (A Group)
73.15.49	Do., (B Group)

Heading No	DESCRIPTION OF GOODS
73.15.51	Do., not specified: cold rolled (B Group)
73.15.52	Do., hot rolled, with thickness not exceeding 3 mm (B Group)
73.15.56	Iron or steel wire, clad with other metals by any process (A Group)
73.15.57	Do., (B Group)
73.15.59	Do., not specified (B Group)
73.17	Tubes and pipes, of cast iron
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel
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
73.22	Reservoirs, tanks, vats and similar containers, for any material, of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
73.23	Casks, drums, cans, boxes and similar containers of sheet or plate of iron or steel of a description commonly used for the conveyance or packing of goods
73.24	Compressed gas cylinders and similar pressure cylinders of iron or steel
73.25.03	Stranded wire, cables, cordage, rops, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables: other cables
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron and steel

Heading No	DESCRIPTION OF GOODS
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire
73.28	Expanded metal, of iron or steel
73.29.01	Key chains and parts thereof, of iron or steel
73.29.02	Chains with other than composite square links with a metal diameter of up to 6 mm
73.29.03	Do., articulated, of the sprocket toothed and inverted tooth rocker joint chain types, of a pitch no exceeding 2 cm
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
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
73.33	Needles for hand sewing (including embroidery hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettoes, of iron or steel including blanks
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel
73.35	Springs and leaves for springs, of iron or steel
73.37	Boilers (excluding steam-generating boilers of heading no 84.01) and radiators, for central heating not electrically heated and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel
73.40	Other articles of iron or steel
<u>CHAP. 74</u>	
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire
74.04	Wrought plates, sheets and strip, of copper, with more than 1.5 mm of thickness
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other

Heading No	DESCRIPTION OF GOODS
	reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm
74.07	Tubes and pipes and blanks therefor, of copper, hollow bars of copper
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper
74.09	Reservoirs, tanks, vats and similar containers, for any material, of copper, of a capacity exceeding 300 litres, whether or not lined of heat insulated, but not fitted with mechanical or thermal equipment
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like of copper wire, but excluding insulated electric wires and cables
74.11	Gauze, cloth, grill, netting, fencing reinforcing fabric and similar materials (including endless bands), of copper wire
74.12	Expanded metal, of copper
74.13	Chain and parts thereof, of copper
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper or of iron or steel with heads of copper
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
74.16	Springs of copper
74.19	Other articles of copper
<u>CHAP. 76</u>	
76.02	Wrought bars, rods, angles, shapes and section, of aluminium; aluminium wire
76.03	Wrought plates, sheets and strip, of aluminium
76.04	Aluminium foil (whether or not embossed, cut do shape, perforated, coated, printed or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 millimetre

Headig Nº	DESCRIPTION OF GOODS
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium
76.08	Structures, complete or incomplete, whether or not assembled and parts of structures, of aluminium; plates, rods, angles shapes, sections, tubes and the like, prepared for use in structures, of aluminium
76.09	Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers) of aluminium, of a description commonly used for the conveyance of packing of goods
76.12	Stranded wire, cables, cordage, rops, plated bands and the like, of aluminium wire, but excluding insulated electric wires and cables
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire
76.14	Expanded metal, of aluminium
76.16	Other articles of aluminium
<u>CHAP. 78</u>	
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire
78.03	Wrought plates, sheets and strip, of lead
78.04.02	Lead 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 1.700 grams per square metre, lead powders and flakes: not specified
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead
78.06	Other articles of lead

Heading No	DESCRIPTION OF GOODS
<u>CHAP.79</u>	
79.03.02	Wrought plates, sheets and strip, of zinc, polished
79.03.03	Do., printed painted, galvanised, enamelled or otherwise coated
79.03.04	Do., not specified
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints elbows, sockets and flanges), of zinc
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc
79.06	Other articles of zinc
<u>CHAP.80</u>	
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire
80.03	Wrought plates, sheets and strip, of tin
80.04.01	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 1 kg. per square metre; tin powders and flakes; foil
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tubes and pipe fittings (for example, joints, elbows, sockets and flanges), of tin
<u>CHAP.81</u>	
81.01.03	Tungsten (wolfram), unwrought or wrought, and articles thereof; not specified
81.02.03	Molybdenum, unwrought or wrought, and articles thereof; not specified
81.03.03	Tantalum unwrought or wrought, and articles thereof; not specified
<u>CHAP.82</u>	
82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes, axes, bill hooks and similar hewink tools;

Heading Nº	DESCRIPTION OF GOODS
	scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind use in agriculture, horticulture or forestry
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)
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
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)
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
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example carbides of tungsten, molybdenum or vanadium)
82.08	Coffee-mills, mincers, juice-extractors, and other mechanical appliances, of a weight not exceeding 10 kgs. and of a kind used for domestic purposes in the preparation serving or conditioning of food or drink
82.09.01	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading nº 82.06: for arts and crafts
82.10	Knife blades
82.12	Scissors (including tailors' shears), and blades therefor
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)
82.15	Handles of base metal for articles falling within heading nº 82.09, 82.13 or 82.14

Heading
Nº

DESCRIPTION OF GOODS

CHAP. 83

- 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 forgoing articles, finished or not, of base metal
- 83.02 Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like
- 83.03 Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal
- 83.04 Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading nº 94.03
- 83.05 Fittings for loose-leaf binders, for files or for stationnery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationnery goods, of base metal
- 83.08 Flexible tubing and piping, of base metal
- 83.09 Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly use for clothing, travel goods, hand-bags, or other textile or leather goods, tubular rivets and bifurcated rivets, of base metal
- 83.10 Beads and spangles, of base metal
- 83.11 Bells and gongs, non-electric, of base metal, and parts thereof of base metal
- 83.13 Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal
- 83.14 Sign-plates, name-plates, numbers, letters and other signs, of base metal
- 83.15 Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind use for soldering brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying

Heading Nº	DESCRIPTION OF GOODS
<u>CHAP. 84</u>	
ex 84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam) (excluding parts - 84.01.04)
84.06.01	Internal combustion piston engines: for cycles with a cylinder capacity not exceeding 50 cc.
84.06.02	Do., not specified: of 25kw. or more
84.10.01	Pumps, motor pumps and turbo pumps fitted with measuring devices
84.10.03	Do., other, not lined with ceramic materials or rubber, weighing up to 1.000 kg. each
84.10.04	Pumps for liquids whether or not fitted with measuring devices, liquid elevators of bucket, chain, screw, bend and similar kinds - not specified
ex 84.11	Air pumps, vacuum pumps and air or gas compressors; fans, blowers and the like (excluding pumps and compressors weighing up to 200 kg. each, whether or not fitted with motors or turbines - 84.11.02)
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air
84.14	Industrial and laboratory furnaces and ovens, non-electric
84.15.02	Refrigerators and refrigerating equipment: weighing up to 200 kg. each
84.15.03	Do., weighing more than 200 kg. each
84.15.04	Do., not specified
84.15.05	Do., parts: cabinets and other furniture
84.15.06	Do., parts: not specified
84.16.01	Calendering machines having up to 3 cylinders or weighing up to 5.000 kg. each and rolling machines for the rubber and food industries
84.16.02	Calendering and similar, rolling machines and cylinders therefor: not specified

Heading №	DESCRIPTION OF GOODS
ex 84.17	Machinery, plant and similar laboratory equipment whether or not electrically heated, for the treatment of materials by a process involving a change of temperature - such as heating, cooking, sterilizing, etc. - not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical (excluding instantaneous or storage water heaters of a kind used for domestic purposes - 84.17.01)
84.18.02	Filters for purifying or softening water
84.18.03	Cream separators
84.18.05	Oil centrifuges
84.18.06	Centrifuge, filtering and purifying machinery and apparatus for liquids or gases, not specified
84.18.07	Parts for cream separators and for honey - extracting centrifuges of metal: weighing up to 10 kg. each
84.18.08	Do., weighing more than 10 kg. each
84.18.09	Do., of other materials
84.18.10	Parts not specified for centrifuges, filtering and purifying machinery and apparatus for liquids or gases
84.19.02	Not specified machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines
ex 84.20	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better) including weight-operated counting and checking machines; weighing machine weights of all kinds (excluding dynamometers - 84.20.05)
ex 84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not) spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines (excluding dispersing liquids - 84.21.01 and fire extinguishers weighing up to 200 kg. each - 84.21.02)
84.22	Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading № 84.23

Heading Nº	DESCRIPTION OF GOODS
84.24.01	All-metal wheel ploughs weighing up to 180 kg. each and unspecified ploughs weighing more than 100 kg. but not more than 200 kg.; two-row seeders
84.24.02	All-metal wheel ploughs, weighing more than 180 kg. each and unspecified ploughs weighing more than 200 kg. each; motor-driven cultivators; cultivators without motors, weighing more than 80 kg.; fertilisers distributors; rotary-tool hoes; scarifiers; disc harrows weighing more than 200 kg. cutaway harrows weighing more than 270 kg., spring harrows weighing more than 80 kg. and other harrows planters for setting tubers, weeders weighing more than 80 kg., unspecified seeders and subsoil ploughs weighing more than 100 kg.
84.24.03	Unspecified ploughs, weighing up to 100 kg. each; cultivators without motors, weighing up to 80 kg.; disc harrows, weighing up to 200 kg.; cutaway harrows weighing up to 270 kg., spring harrows weighing up to 80 kg. and toothed harrows; rollers and brake-harrows, weighing up to 700 kg., weeders weighing up to 80 kg.; single-row seeders; subsoil ploughs weighing up to 100 kg.
84.25.05	Lawn mowers
84.27	Presses, crushers, and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like
84.30.01	Mixers, kneaders and dough-dividing machines
84.37.02	Knitting machines: flat machines
84.37.03	Unspecified weaving machines, power-loom, weighing up to 2.500 kg. each, automatic
84.37.04	Do., non-automatic
84.38.01	Jacquards and other machinery for use with ordinary looms
84.38.02	Not specified auxiliary machines for use with machines of heading nº 84.37
84.38.05	Card clothing, on a leather base
84.38.06	Card clothing, not specified
84.38.08	Weaving-loom pickers
84.38.09	Not specified parts and accessories for machines of heading nº 84.36, 84.37 and 84.38

Heading №	DESCRIPTION OF GOODS
84.40.01	Machinery for dyeing textile materials weighing up to 1 000 kg. each
84.40.02	Do., weighing more than 1 000 kg. but not more than 2 500 kg. each
84.40.03	Machinery for washing clothes
84.40.04	Machinery for folding doubling or measuring, whether or not combined; dampers and inspection machines
84.40.05	Fullers
84.41.01	Sewing machines for domestic use
84.45	Machine-tools for working metal or metallic carbides, not being machines falling within heading n° 84.49 or 84.50
84.46.01	Circular saws, band saws with or without carriages and reciprocating saws, weighing up to 1 000 kg. each
84.46.02	Do., weighing more than 1 000 kg. but not more than 2 000 kg. each
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading n° 84.49
84.51	Tywriters, other than tywriters incorporating calculating mechanisms, cheque-writing machines
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials, or other mineral products in powder or paste form; machines for forming foundry moulds of sand
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance
ex 84.59	Machinery and mechanical appliances (excluding those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this chapter (excluding diving suits and diving bells - 84.59.06)

Heading No	DESCRIPTION OF GOODS
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metallic carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic material
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
84.62.01	Bearings with a single roll of balls, of an external diameter of 29 to 36 mm
84.62.02	Do., of an external diameter exceeding 36 mm and not exceeding 50 mm
84.62.03	Do., of an external diameter exceeding 50 mm but not exceeding 72 mm
84.63.02	Gear-boxes and other variable speed gears
84.63.03	Pulleys
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 of assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this chapter
<u>CHAP. 85</u>	
ex 85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors (excluding generators and converters; not specified, weighing more than 500 kg. each) - 85.01.14)
85.04.01	Electric accumulators; lead-acid
85.04.04	Not specified parts of lead for electric accumulators
85.06.01	Vacuum cleaners and floor-polishers
ex 85.06.02	Electro-mechanical domestic appliances with self contained electric motor, not specified (excluding food mixers, fruit-squeezers and coffee mills)

Heading Nº	DESCRIPTION OF GOODS
85.07	Shavers and hair clippers with self contained electric motor
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)
ex 85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus (excluding radio-broadcasting reception apparatus - 85.15.01 and television reception apparatus - 85.15.02)
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms) other than those of heading nº 85.09 or 85.16
85.18.01	Electrical capacitors, fixed, weighing up to 500 kg. each
85.18.04	Parts for electrical capacitors
ex 85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lamp-holders, terminals strips and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; switchboards (other than telephone switchboards and control panels; (excluding remote-control musical frequency relays - 85.19.14)
85.23	Insulated (including enamelled or anodised) electric wire, cables, bars, strip and the like (including co-axial cable), whether or not fitted with connectors
85.25	Insulators of any material
95.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading nº 85.25
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this chapter

Heading №	DESCRIPTION OF GOODS
ex <u>CHAP. 86</u>	<u>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); (excluding parts of railway and tramway locomotives and rolling-stocks - 86.09; and railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment - 86.10)</u>
	<u>CHAP. 87</u>
ex 87.02	Motor vehicles for the transport of persons, goods or materials - including sports motor vehicles, other than those of heading n° 87.09 (excluding fitted with drivers cabs, whether or not with mudguards but not fitted with other body parts, designed to be fitted with tip bodies - - 87.02.01, and motor ambulances - 87.02.07 and motor buses for use exclusively in shipyards and for similar purposes and weighing more than 2 500 kg. - 87.02.13)
87.14.01	Other vehicles, not mechanically propelled, for the transport of goods or materials, with elevating appliances
87.14.02	Do., without elevating appliances, with opening bottoms, and rubber tyres, used as trailers or semi-trailers for motor vehicles and intended exclusively for use in shipyards and for similar purposes
87.14.03	Do., hand-propelled
87.14.04	Do., not specified
87.14.05	Other vehicles
	<u>CHAP. 89</u>
89.01.03	Ships, boats and other vessels not falling within any of the following headings of this chapter, sailing of a gross tonnage, not exceeding 1 000 tons
89.01.04	Do., exceeding 1 000 tons
89.01.07	Do., lifeboats, not exceeding 4 000 tons
89.01.08	Do., exceeding 4 000 tons
89.01.09	Do., not specified ships
89.02	Tugs, of a gross tonnage

Heading Nº	DESCRIPTION OF GOODS
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function, floating docks
<u>CHAP. 90</u>	
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked
90.03.03	Frames and mounting, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like, of unspecified materials
90.04.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other, with frames or mountings of other materials than gold, not specified
90.07.02	Photographic cameras; photographic flashlight apparatus; weighing more than 20 kg. each
90.08.02.	Cinematographic cameras and sound recorders weighing more than 20 kg. each
90.09.02	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers, weighing more than 20 kg. each - 90.09.01)
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this chapter; photo-copying apparatus (contact type); spools or reels, for film; screens for projectors
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this chapter
90.16	Drawing, making-out and mathematical calculating instruments drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines not falling within any other heading of this chapter (for example, micrometers, callipers, gauges measuring rods, balancing machines); profile projectors
90.24.02	Pressure gauges
90.26	Gas, liquid and electricity supply or production meters;

Heading Nº	DESCRIPTION OF GOODS
	calibrating meters therefor
90.28.02	Ammeters, voltmeters and wattmeters
<u>CHAP.91</u>	
91.01.08	Stop-watches
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels
ex 91.04.05	Alarm clocks
91.07	Watch movements (including stop-watch movements), assembled
91.08	Clock movements, assembled
91.09	Watch cases and parts of watch cases, including blanks thereof
91.10	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof
<u>CHAP.92</u>	
92.07.02	Organs
92.10	Parts and accessories of musical instruments (other than strings) including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds
92.11.01	Television image and sound recorders, magnetic
92.12.02	Not specified sound-recording media, prepared for recording
92.12.03	Sound recording media, recorded for teaching purposes
92.12.05	Matrices and electrolytic moulds
92.13	Other parts and accessories of apparatus falling within heading nº 92.11
<u>CHAP.93</u>	
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor
93.02	Revolvers and pistols, being firearms

Heading Nº	DESCRIPTION OF GOODS
93.03	Artillery weapons, machine-guns, sub-machines-guns and other military firearms and projectors (other than revolvers and pistols)
93.06	Parts of arms, including roughly sawn gun stock blocks and gun barrel blanks, but not including parts of side-arms
93.07.01	Articles for military purposes: metal blanks for the manufacture of cartridges
93.07.02	Not specified articles for military purposes
<u>CHAP.95</u>	
95.08.01	Unhardened gelatin, worked
95.08.03	Articles of wax, stearin, natural gums or natural resins or of modelling pastes, and other moulded or carved articles: not elsewhere specified or included - not specified
<u>CHAP.96</u>	
96.03	Prepared knots and tufts for broom or brush making
96.06	Hand sieves and hand riddles, of any material
<u>CHAP.97</u>	
97.03.01	Construction sets of the "Meccano" type and other instructive toys of a technical or scientific character
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading nº 97.04)
97.07	Fish-hooks, line fishing rods and tackle, fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites
97.08	Roundabouts, swings, shooting galleries and other fair-ground amusements; travelling circuses, travelling menageries and travelling theatres
<u>CHAP.98</u>	
98.02.02	Parts of slide fasteners of metal

Heading №	DESCRIPTION OF GOODS
98.02.03	Do., not specified
98.03.03	Fountain pens, stylograph pens and pencils and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils, parts and fitting thereof other than those falling within heading № 98.04 or 98.05 - not specified
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gélatin, whether or not on a paper textile backing
98.13	Corset busks and similar supports for articles of apparel and clothing accessories
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing

A N N E X I I

SURCHARGE 30%

Heading №.	DESCRIPTION OF GOODS
<u>CHAP. 2</u>	
02.06	Meat and edible meat offals (except poultry liver), salted in brine, dried or smoked
<u>CHAP. 6</u>	
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants) and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared
<u>CHAP. 7</u>	
07.04	Dried, dehydrated or evaporated vegetables, whole, cut sliced, broken or in powder, but not further prepared
<u>CHAP. 15</u>	
15.01	Lard and other rendered pig fat, rendered poultry fat
15.13	Margarine, imitation lard and other prepared edible fats
xx <u>CHAP. 16</u>	<u>Preparations of meat, of fish, of crustaceans or molluscs - (except fish extracts - ex 16.03)</u>
<u>CHAP. 17</u>	
17.04	Sugar confectionery, not containing cocoa
<u>CHAP. 18</u>	
18.06	Chocolate and other food preparations containing cocoa
<u>CHAP. 19</u>	
19.03	Macaroni, spaghetti and similar products
19.07	Bread, ships' biscuits and other ordinary bakers'wares not containing sugar, honey, eggs, fats, cheese or fruit
19.08	Pastry, biscuits, cakes and other fine bakers'wares, whether or not containing cocoa in any proportion
<u>CHAP. 20</u>	
20.01.02	Vegetables and fruit, prepared or preserved by vinegar or acetic, not specified
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid

Heading No.	DESCRIPTION OF GOODS
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised)
20.05	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit
<u>CHAP. 21</u>	
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof
21.03	Mustard flour and prepared mustard
21.05	Soups and broths, in liquid, solid or powder form
ex <u>CHAP. 22</u>	<u>Beverages, spirits and vinegar</u> (except Ethyl alcohol or neutral spirits, undenatured, of a strength of 80 degrees or higher; denatured spirits of any strength - 22.08)
<u>CHAP. 24</u>	
24.02	Manufactured tobacco; tobacco extracts and essences
<u>CHAP. 33</u>	
33.06	Perfumery, cosmetics and toilet preparations
<u>CHAP. 34</u>	
34.01	Soap, including medicated soap
34.05	Polishes and creams, for footwear, furniture or floors metal polishes, scouring powders and similar preparations but excluding prepared waxes falling within heading n°. 34.04
34.06	Candles, tapers, night-lights and the like
<u>CHAP. 36</u>	
36.08	Other combustible preparations and products
<u>CHAP. 39</u>	
ex 39.07	Articles of materials of the kinds described in headings n°. 39.01 to 39.06 (- except 39.07.01 - artificial sausage casings obtained by sealing the seams of strips)
<u>CHAP. 40</u>	
40.13	Articles of apparel and clothing accessories (including gloves) for all purposes, of unhardened vulcanised rubber
40.14	Other articles of unhardened vulcanised rubber
40.16.01	Cigar and cigarette cases, match-holders, tobacco boxes and purses

Heading N°.	DESCRIPTION OF GOODS
<u>CHAP. 42</u>	
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots) for any kind of animal
42.02	Travel goods, shopping-bags, handbags, wallets, purses toilet-cases, tool-cases, tobacco-pouches and similar containers of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric
ex 42.03	Articles of apparel and clothing accessories, of leather or of composition leather (except protective gloves for arts and crafts - 42.03.02)
<u>CHAP. 43</u>	
43.03	Articles of furskin
43.04.02	Articles made of artificial fur
<u>CHAP. 44</u>	
44.20	Wooden picture frames, photograph frames, mirror frames and the like
44.24	Household utensils of wood
44.27	Standard lamps, table lamps and other lighting fittings of wood; articles of furniture, of wood, not falling within Chapter 94; boxes, trays, ornaments and other fancy articles of wood; articles of wood for personal use or adornment and parts of the foregoing articles of wood
<u>CHAP. 45</u>	
45.03	Articles of natural cork
<u>CHAP. 46</u>	
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading n°. 46.01 or 46.02; articles of loofah
<u>CHAP. 48</u>	
48.11	Wallpaper and linocrusta; window transparencies of paper
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound
48.14	Writing blocks, envelopes, letter, cards, plain postcards, correspondence cards, boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery
48.15.05	Ruled paper and writing paper in sheets
<u>CHAP. 49</u>	
49.08	Transfers (decalcomanias)
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings
49.10	Calendars of any kind, of paper or paperboard, including calendar books

Heading No.	DESCRIPTION OF GOODS
ex 49.11	Other printed matter, including printed pictures and photographs (except meteorological and natural science charts - 49.11.02 and communications theses, treatises and reports, relating to scientific, literary or artistic subjects, other than those falling within heading n°. 49.01, published by official bodies or cultural organisations, in any language - 49.11.03)
<u>CHAP. 58</u>	
58.01	Carpets, carpeting and rugs, knotted (made up or not)
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not)
58.03	Tapestries, hand-made of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries, made in panels and the like by hand
<u>CHAP. 59</u>	
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 covering consisting of a coating applied on a textile base, cut to shape or not
<u>CHAP. 60</u>	
ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised (excluding for use in arts and crafts - 60.02.01)
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised
60.04	Under garments, knitted or crocheted, not elastic nor rubberised
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised
60.06.08	Other articles of knitted or crocheted fabric, elastic, of silk or man-made textile fibres
60.06.09	Other articles of knitted or crocheted fabric, elastic, of wool or other animal hair
60.06.10	Other articles of knitted or crocheted fabric, elastic of other fibres
60.06.14	Articles of knitted or crocheted fabrics, rubberised, of silk or man-made textile fibres
60.06.15	Articles of knitted or crocheted fabrics, rubberised of wool or other animal hair
60.06.16	Articles of knitted or crocheted fabrics, rubberised of other fibres

Heading Nº.	DESCRIPTION OF GOODS
<u>CHAP. 61</u>	<u>Articles of apparel and clothing accessories or textile fabric, other than knitted or crocheted goods</u>
ex <u>CHAP. 62</u>	<u>Other made-up textile articles (excluding sacks and bags, of a kind used for the packing of goods - 62.03)</u>
ex <u>CHAP. 64</u>	<u>Footwear, gaiters and the like; partes of such articles (excluding parts of footwear of any material, except metal - 64.05)</u>
ex <u>CHAP. 65</u>	<u>Headgear and parts thereof (excluding miners' helmets and the like - 65.06.07 and head bands, linings, covers, peaks and chinstraps - 65.07)</u>
ex <u>CHAP. 66</u>	<u>Umbrellas, sunshades, walking-sticks, whips, riding-crops, and parts thereof (excluding parts, pittings, trimmings and accessories of articles falling within heading nº. 66.01 or 66.02 - 66.03)</u>
<u>CHAP. 67</u>	
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit
67.04	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)
67.05	Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material
<u>CHAP. 69</u>	
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)
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture
<u>CHAP. 70</u>	
ex 70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed (excluding those in plates with edges neither bevelled nor otherwise worked - 70.09.01)
70.13	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
ex <u>CHAP. 71</u>	<u>Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewelry (excluding platinum-wire gauze (catalysts), for the production of nitrous gauze by the oxidation of ammonia - 71.09.03)</u>

Heading Nº.	DESCRIPTION OF GOODS
<u>CHAP. 72</u>	<u>Coins</u>
<u>CHAP. 73</u>	
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
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
<u>CHAP. 74</u>	
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated and parts thereof, of copper
74.18	Other articles, of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of copper
<u>CHAP. 76</u>	
76.15	Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of aluminium
<u>CHAP. 80</u>	
80.06	Other articles of tin
<u>CHAP. 82</u>	
ex 82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading nº. 82.06, (excluding knives for arts and crafts - 82.09.01)
82.14	Spoons, forks, fish-eaters, butter-knives, ladles and similar kitchen or tableware
<u>CHAP. 83</u>	
83.06	Statuettes and other ornaments of a kind used indoors, of base metal
83.07.02	Paraffin or spirit lanterns and lamps
83.07.04	Lamps and lighting fittings, not specified
83.12	Photograph, picture and similar frames, of base metal; mirrors of base metal
<u>CHAP. 84</u>	
84.17.01	Instantaneous or storage water heaters, of a kind used for domestic purposes
84.19.01	Dish washing and drying machines
<u>CHAP. 85</u>	
85.03.01	Primary cells and primary batteries, dry
85.03.02	Primary cells and primary batteries, not specified
ex 85.06.02	Food mixers, fruit squeezers and coffee mills

Heading Nº.	DESCRIPTION OF GOODS
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; electrothermic domestic appliances; electric heating resistors, other than those of carbon
85.15.01	Radio-broadcasting reception apparatus
85.15.02	Television reception apparatus
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs
<u>CHAP. 87</u>	
ex 87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds (excluding those for fire brigades - 87.09.02)
87.10	Cycles (including delivery tricycles) not motorised
87.13.01	Baby carriages
<u>CHAP. 90</u>	
ex 90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like, of gold (excluding those of unspecified material - 90.03.03)
ex 90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other (excluding protective goggles for use in arts and crafts - 90.04.03 and not specified - 90.04.04)
90.05	Refracting telescopes (monocular and binocular) prismatic or not
90.07.01	Photographic cameras; photographic flashlight apparatus, weighing up to 20 kgs each
ex 90.08	Cinematographic cameras projectors, sound recorders and sound reproducers; any combination of these articles (excluding those weighing more than 20 kgs each - 90.08.02)
90.09.01	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers, weighing up to 20 kgs each
<u>CHAP. 91</u>	
ex 91.01	Pocket-watches, wrist-watches and other watches (excluding stop-watches - 91.01.08)
91.02	Clocks with watch movements (excluding clocks of heading nº. 91.03)
ex 91.04	Other clocks (excluding alarm-clocks - ex 91.04.05)

Heading No.	DESCRIPTION OF GOODS
<u>CHAP. 92</u>	
92.01	Pianos (including automatic pianos, whether, or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps
92.02	Other string musical instruments
92.03	Pipe and reed organs, including harmoniums and the like
92.04	Accordions, concertinas and similar musical instruments, mouth organs
92.05	Other wind musical instruments
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)
ex 92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments, (excluding organs - 92.07.02)
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fair-ground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes)
92.11.02	Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound-heads - not specified
92.12.01	Sound-recording media, prepared for recording: wires, strips and tapes
92.12.04	Sound-recording media, recorded, not specified
<u>CHAP. 93</u>	
93.04	Other firearms, including very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns
ex 93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunitions and parts thereof including cartridge wads; lead shot prepared for ammunition (excluding articles for military purposes - 93.07.01 and 93.07.02)
ex <u>CHAP. 94</u>	<u>Furniture and parts thereof; bedding, mattresses, mattresses supports, cushions and similar stuffed furnishings.</u> (excluding medical, dental, surgical or veterinary furniture; dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the forgoing articles - 94.02)
ex <u>CHAP. 95</u>	<u>Articles and manufactures of carving or molding material</u> (excluding moulded or carved articles of wax or stearine, of natural gums or neutral resins (for example copal rosin) of modelling pastes and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading no. 35.05) and articles of unhardened gelatin - 95.08)

Heading No.	DESCRIPTION OF GOODS
<u>CHAP. 96</u>	
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head, with or without handles
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers, squeegees and mops
96.04	Feather dusters
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material
<u>CHAP. 97</u>	
97.01	Wheeled toys designed to be ridden by children (for example toy bicycles and tricycles and pedal motor cars); doll's prams and doll's push chairs
97.02	Dolls
97.03.02	Other toys; working models of a kind used for recreational purposes, not specified
97.04	Equipment for parlour, table and funfair games for adults or children
97.05	Carnival articles; entertainment articles; Christmas tree decorations and similar articles for Christmas festivities
<u>CHAP. 98</u>	
98.01	Buttons and button moulds, studs, cuff-links, and pressfasteners, including snap-fasteners and press-studs; blanks and parts of such articles.
98.02.01	Slide fasteners
98.03.01	Stylograph pens and parts and accessories therefor
98.03.02	Ball-point pens and ball-point pencils, and parts and accessories therefor
98.04	Pen nibs and nib points
98.05	Pencils (other than pencils of heading n°. 98.05); pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof
98.12	Combs, hair-slides and the like
98.14	Scent and similar sprays of a kind used for toilet purposes and mounts and heads therefor
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass liners

Heading №.	DESCRIPTION OF GOODS
ex <u>CHAP. 99</u>	<u>Works of art, collectors' pieces and antiques</u> (excluding collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest - 99.05).