

# GENERAL AGREEMENT ON

## TARIFFS AND TRADE

RESTRICTED

L/5898/Add.2

25 January 1993

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### NOTIFICATION UNDER PARAGRAPH 3 OF THE DECLARATION ON TRADE MEASURES TAKEN FOR BALANCE-OF-PAYMENTS PURPOSES

#### Communication from South Africa

The following communication, dated 5 January 1993, has been received from the Permanent Mission of South Africa.

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"I have the honour to refer to South Africa's communication in document L/5898 of 31 October 1985 and document L/5898/Add.1 of 7 September 1988, notifying the contracting parties of its decision to introduce surcharges.

The rates of surcharge have, in the meantime, been adjusted downwards in line with South Africa's undertaking to phase out the surcharge. In view thereof, the relevant rates of surcharge are hereby amended by the substitution for L/5898/Add.1 of the attached extract for the South African Customs and Excise Act, namely Part 4 of Schedule No. 1.

As stated at the last Council meeting South Africa would be prepared to consult with contracting parties on these measures in the Committee on Balance-of-Payments Restrictions."

PART 4

SURCHARGE

Notes:

Annotations

1. The rate of surcharge specified in this Part in respect of any imported goods (excluding goods provided for in Note 7) shall apply to any such goods at the time of entry for home consumption in terms of Schedule No. 1, 3 or 4. 1140
2. The value for surcharge purposes shall be the value for customs duty purposes as defined in Section 65(1).
3. Any surcharge payable in terms of this Part in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of such goods.
4. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 4 of this Schedule.
5. Where the tariff heading or sub-heading under which any goods are classified in Part 1 of this Schedule is expressly quoted in this Part, it shall be deemed not to include goods which are not classified under the said tariff heading or sub-heading.
6. Any reference in this Part to a tariff heading comprising two digits followed by a point and two noughts (e.g., 01.00) shall, for the purposes of Note 5 to this Part, be construed as referring to all tariff headings in Part 1 of this Schedule, the first two digits of which correspond to the two digits referred to in this Part.
7. Any rate of surcharge specified in this Part in respect of any goods shall not apply to any such goods:
  - (a) (i) which are entered in terms of rebate items 3121  
306.02/42.06, 306.02/58.08, 311.02/63.09, 311.02/63.10,  
311.25/59.06/03.00, 316.01/8483.40, 316.01/85.01/03.00,  
316.01/8504.40, 316.01/85.37, 316.01/85.44,  
316.09/00.00, 316.17, 317.02, 317.03 and 317.05 of  
Schedule No. 3, any rebate item in Part 2 of  
Schedule No. 3 and rebate items 405.04, 405.05, 406.00,  
407.00, 408.00, 409.00, 410.03/00.00/04.00,  
410.03/03.02, 410.03/03.03, 410.03/03.04, 412.02,  
412.03, 412.04, 412.07, 412.09, 412.10, 412.11,  
412.12, 412.13, 412.16, 412.17, 412.24, 412.25,  
412.26, 412.27, 412.28, 460.11/63.09/01.04,  
460.14/7117.19, 470.00, 480.00 and 490.00 of  
Schedule No. 4;

Annotations

- (ii) which, at the time of entry for home consumption, are free of customs duty under Part 1 of this Schedule, but otherwise comply in all respects with the provisions of rebate items 316.09/00.00, 316.17 and 317.05 of Schedule No. 3 and rebate items 405.04, 405.05, 406.00, 407.00, 408.00, 409.00, 410.03/00.00/04.00, 412.02, 412.03, 412.04, 412.07, 412.09, 412.10, 412.11, 412.12, 412.13, 412.16, 412.17, 412.24, 412.25, 412.26, 412.27, 412.28, 470.00, 480.00 and 490.00 of Schedule No. 4. 3121
- (b) provided for in paragraphs (i) to (iv) of the proviso to Section 38(1)(a);
- (c) imported in such quantities, at such times, for such purposes and subject to such conditions as the Director-General: Trade and Industry, on the recommendation of the Board of Trade and Industry, may allow by specific permit after proof has been furnished that these are capital goods or components thereof which are not satisfactorily available locally and the application for a specific permit was in the possession of the Board of Trade and Industry on or before 5 May 1989 and are: 1140
- (i) imported by a manufacturer operating at full capacity; 587
- (ii) for the establishment of a new industry; or 1140
- (iii) required for technology advance; and 1140
- (iv) the goods are entered for home consumption on or before 30 June 1989. 1140
- (d) cleared on or before 30 November 1990 in accordance with a permit issued on or before 9 March 1990 by the Director-General: Trade and Industry, on the recommendation of the Board of Trade and Industry, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export; 1697
- (e) being printed books, newspapers, journals and periodicals, imported by post, of a value for duty purposes not exceeding R 100 per parcel; 1697
- (f) grown, produced or manufactured: 2107
- (i) in the Hungarian Republic, the Republic of Malawi, the Republic of Poland, the Republic of Czechoslovakia and Romania; and 2695

Annotations

- (ii) in Zimbabwe and which are specified in the Trade Agreement between the Republic of South Africa and Southern Rhodesia. 2107
- (g) cleared on or before 30 June 1993 in accordance with a permit issued on or before 31 December 1992 by the Director-General: Trade and Industry, on the recommendation of the Board of Trade and Industry, on condition that a reciprocal trade transaction was approved on or before 21 February 1991 by the Director-General: Trade and Industry, on the recommendation of the Board of Trade and Industry; 2424
- (h) which are components imported in such quantities, as the Director-General: Trade and Industry, on the recommendation of the Board of Trade and Industry, may allow by specific permit for the manufacture of goods which may be imported under rebate of duty in terms of Schedule No. 3 to this Act; 1155
- (ij) imported by a body nominated by a recognized substantial religious group, in such quantities, at such times and subject to such conditions as the Director-General: Trade and Industry, on the recommendation of the subject to such conditions and procedures as published by the Board of Trade and Industry, may allow by specific permit; 1275
- (k) (i) which are capital goods, which the Director-General: Trade and Industry, on the recommendation of the Board of Trade and Industry, and the Commissioner, may allow by specific permit, imported in such quantities, at such times and subject to such conditions, including conditions relating to the production costs of goods exported and requiring that at least 15 per cent of the total value of all the goods manufactured by the person to whom such permit is issued, calculated according to the ex-factory price, shall be exported by him during a specified period, as the Director-General: Trade and Industry, on the recommendation of the Board of Trade and Industry, and the Commissioner, may determine in such permit; or 3130
- (ii) which are other capital goods, for a new manufacturing project or the expansion of an existing project approved by the Board of Trade and Industry, and the said Board is further satisfied that more than 50 per cent of the goods produced by such project are intended for the export market, imported in such quantities and at such times as the Director-General: Trade and Industry, on the recommendation of the said Board, may allow by specific permit; 2685

Annotations

- (l) which are unsolicited gifts, donations or bequests (excluding advertising material), in such quantities, at such times and subject to such conditions as the Director-General: Trade and Industry, on the recommendation of the Board on Tariffs and Trade, may allow by specific permit; 3122
- (m) of heading No. 88.02: Provided that disposal of such goods within a period of five years from the date of entry for home consumption thereof, shall render such goods liable to payment of surcharge; or 3122
- (n) tea (excluding flavoured tea) of heading No. 09.02 grown or produced in Mauritius. 3122
8. Any rate of surcharge specified in this Part in respect of live animals of heading Nos. 01.01, 01.02, 01.03 and 01.04 of Part 1 shall not apply to any such animals entered for home consumption in such numbers as the Commissioner may allow by specific permit after proof has been furnished that the importer was in possession of a permit issued on or before 31 August 1988 by the Director-General: Agriculture Economics and Marketing in terms of the Livestock Improvement Act, 1977 (Act No. 25 of 1977). 592
9. No paragraph. 2425
10. (a) Notwithstanding the provisions of Note 7(k), the amount of surcharge withdrawn in terms of any permit issued by the Director-General: Trade and Industry under the provisions of the said Note, shall remain due and shall constitute a debt to the State by the person to whom the permit is issued and as security for such debt the capital goods imported in terms of such permit, shall be subject to a lien under the provisions of Section 114 which shall apply mutatis mutandis from the time such capital goods are entered for home consumption until the said Director-General certifies that the conditions specified in such permit have been complied with, or, if the said Director-General withdraws such permit and the surcharge withdrawn has been paid in full to the Commissioner: Provided that the Commissioner may at any time require any other security or additional security in the amount and in the form as he may determine; 1542
- (b) Such capital goods shall be subject to such lien as if detained in accordance with the provisions of Section 114(2); 1542
- (c) Any person to whom such permit is issued shall: 1542

Annotations

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|---|------|
| (i) display a notice to the effect that such capital goods are subject to such lien, in a prominent place on the premises where such capital goods are installed; and | 1542 |
| (ii) furnish the particulars at such times and keep a record in such form relating to such capital goods as the Commissioner may prescribe.                           | 1542 |

I.			II.	III.	
Surcharge item	Tariff heading	Surcharge code	Description	Rate of surcharge	Annotations
161.00			LIVE ANIMALS; ANIMAL PRODUCTS		
	01.00		Live animals:		923
		01.00	Goods of heading Nos. 01.01, 01.02, 01.03, 01.04, 01.05 (excluding sub-heading No. 0105.11) and 01.06	15%	2542
		02.00	Goods of sub-heading No. 0105.11	5%	2406
	02.00		Meat and edible meat offals:		
		01.00	Goods of heading No. 02.08	40%	1718
	03.00		Fish and crustaceans, molluscs and other aquatic invertebrates:		
		01.00	Goods of headings and sub-headings Nos. 0301.10, 0302.11, 0302.12, 0302.40, 0302.70, 0303.21, 0303.22, 0303.50, 0303.80, 0305.41, 0305.42, 0305.61, 03.06 and 03.07 (excluding sub-heading No. 0307.10.10)	40%	1718
		02.00	Goods of sub-headings Nos. 0301.9, 0302.19, 0302.2, 0302.3, 0302.50, 0302.6 (excluding sub-headings Nos. 0302.61, 0302.64, 0302.69.10, 0302.69.50 and 0302.69.70), 0303.10, 0303.29, 0303.3, 0303.4, 0303.60, 0303.7 (excluding sub-headings Nos. 0303.7), 0303.74, 0303.78 and 0303.79.40), 0304.10, 0304.20, 0304.90, 0305.10, 0305.20, 0305.30, 0305.49, 0305.5 (excluding sub-heading No. 0305.59.30), 0305.62, 0305.63 and 0305.69	5%	2495
	04.00		Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included:		745
		01.00	Goods of heading and sub-headings Nos. 04.01, 04.02, 04.03, 0404.90, 0405.00.10 0405.00.20, 04.06, 0407.00.10, 04.08, 04.09 and 04.10	5%	2406
162.00			VEGETABLE PRODUCTS		
	06.00		Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage:		923
		01.00	Goods of headings Nos. 0603 and 0604	15%	1718
	07.00		Edible vegetables and certain roots and tubers:		
		01.00	Goods of headings and sub-headings Nos. 0701.90, 07.02, 07.03, 07.04, 07.05, 07.06, 07.07, 07.08, 07.09, 07.10, 07.11, 07.12 (excluding sub-heading No. 0712.90.40), 0713.10.30, 0713.10.50, 0713.10.90, 0713.20.20, 0713.32, 0713.40.20, 0713.50, 0713.90 and 07.14 (excluding sub-heading No. 0714.10)	5%	2406
	08.00		Edible fruit and nuts; peels of melons or citrus fruit:		
		01.01	Goods of headings Nos. 08.01 (excluding sub-heading No. 0801.10.20) and 08.02	40%	1718
		02.00	Goods of headings and sub-heading Nos. 0801.10.20, 0803, 0804, 0805, 0806, 08.07, 08.08, 08.09, 08.10, 08.11, 08.12, 08.13 and 08.14	5%	2406

I.		II.		III.	
Surcharge item	Tariff heading	Surcharge code	Description	Rate of surcharge	Annotations
162.00 (cont'd)	09.00 01.00		Coffee, tea, maté and spices: Goods of heading Nos. 09.01 (excluding sub-heading No. 09.01.1), 09.02, 09.03, 09.04, 09.05, 09.06, 09.07, 09.08, 09.09 and 09.10	5%	745 2406
	11.00	01.00	Products of the milling industry; malt; starches; inulin; wheat gluten: Goods of headings Nos. 11.01, 11.02, 11.03, 11.04, 11.05 and 11.06	5%	2406
163.00			ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OF VEGETABLE WAXES		
	15.00	01.00	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes: Goods of sub-heading No. 1517.10	5%	2407
164.00			PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES		
	16.00	01.00	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates: Goods of heading No. 16.01, 16.02 (excluding sub-headings Nos. 1602.31.30, 1602.39.30, 1602.49.30, 1602.50.30 and 1602.50.40), 16.03 (excluding sub-heading No. 1603.00.10), 16.04 (excluding sub-headings Nos. 1604.13, 1604.14, 1604.15.20, 1604.19.20 and 1604.20.40) and 16.05	40%	1699 1720
		02.00	Goods of sub-headings Nos. 1602.39.30, 1602.49.30, 1602.50.30, 1602.50.40, 1603.00.10, 1604.13 (excluding sub-headings Nos. 1604.13.15 and 16.04.13.20) and 1604.14.90	5%	2408
	17.00	01.00	Sugars and sugar confectionery: Goods of heading No. 17.04	40%	1720
		02.00	Goods of heading No. 17.01	5%	2408
	18.00	01.00	Cocoa and cocoa preparations: Goods of sub-headings Nos. 1806.3 and 1806.90	40%	1720
		02.00	Goods of sub-headings Nos. 1806.10 and 1806.20	5%	2408
	19.00	01.00	Preparations of cereals, flour, starch or milk; pastrycooks' products: Goods of heading No. 19.05 (excluding sub-heading No. 1905.90.30)	40%	1720
		02.00	Goods of heading No. 19.04	15%	1720
		03.00	Goods of headings Nos. 19.01, 19.02, 19.03 and 1905.90.30	5%	2408



I.			II.	III.	
Surcharge item	Tariff heading	Surcharge code	Description	Rate of surcharge	Annotations
164.00 (cont'd)	20.00		Preparations of vegetables, fruit, nuts or other parts of plants:		
		01.00	Goods of headings Nos. 20.03, 20.06 (excluding sub-heading No. 2006.09.10), 20.07 (excluding sub-heading No. 2007.99.20) and 20.08	40%	1720
		02.00	Goods of headings Nos. 20.01, 20.02, 20.04, 20.05 and 20.09	15%	1720
		03.00	Goods of sub-headings Nos. 2006.00.10 and 2007.99.20	5%	2408
	21.00		Miscellaneous edible preparations:		
		01.00	Goods of heading and sub-heading Nos. 21.05 and 2106.90.60	40%	1720
		02.00	Goods of heading No. 21.04	15%	1720
		03.00	Goods of headings Nos. 21.01, 21.02 (excluding sub-heading No. 2102.20.90), 21.03 and 21.06 (excluding sub-headings Nos. 2106.90.50 and 2106.90.60)	5%	2408
	22.00		Beverages, spirits and vinegar:	40%	1721
		01.00	Goods of headings and sub-headings Nos. 22.01, 22.02, 22.03, 2204.10, 2204.21.20, 2204.29, 2204.30, 22.05, 22.06, 2208.40 and 2208.90		
		02.00	Goods of sub-headings Nos. 2204.21.10 and 2204.21.90	15%	1721
		03.00	Goods of headings and sub-headings Nos. 22.07, 2208.10 and 22.09	5%	2409
	23.00		Residues and waste from the food industries; prepared animal fodder:		
		01.00	Goods of sub-heading No. 2309.10	15%	1721
	24.00		Tobacco and manufactured tobacco substitutes:		
		01.00	Goods of headings Nos. 24.02 and 24.03 (excluding sub-heading No. 2403.91)	40%	1721
		02.00	Goods of sub-heading No. 2403.91	5%	2409
165.00			MINERAL PRODUCTS		
	25.00		Salt; sulphur; earths and stone; plastering materials, lime and cement:		
		01.00	Goods of sub-heading No. 2501.00.90	5%	2409
166.00			PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES		
	28.00		Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes:		1113
		01.00	Goods of sub-heading No. 2811.21.10	15%	1721
	29.00		Organic chemicals:		1560
		01.00	Goods of sub-heading No. 2901.10.10	15%	1721

I.			II.		III.
Surcharge item	Tariff heading	Surcharge code	Description	Rate of surcharge	Annotations
166.00 (cont'd)	30.00	01.00	Pharmaceutical products: Goods of headings and sub-headings Nos. 3002.20.10, 3002.90.80, 3003.20.10, 3003.20.20, 3003.40, 3003.90.10, 3003.90.35, 3003.90.60, 3003.90.65, 3003.90.70, 3003.90.90, 30.04 (excluding sub-heading No. 3004.90.10), 30.05, 3006.40.20 and 3006.60.90)	5%	1283 2409
	32.00		Tanning or dyeing extracts; tannins and their derivatives; dyes; pigments and other colouring matter; paints and varnishes; putty and other mastics; inks:		
		01.00	Goods of heading No. 32.13	15%	1721
		02.00	Goods of headings Nos. 32.08, 32.09, 32.10 (excluding sub-headings Nos. 3210.00.20 and 3210.00.40) and 32.14	5%	2409
	33.00		Essential oils and resinoids; perfumery, cosmetic or toilet preparations:		
		01.00	Goods of heading Nos. 33.03, 33.04, 33.05 and 33.07 (excluding sub-headings Nos. 3307.41 and 3307.90.10)	40%	1961
		02.00	Goods of sub-heading No. 3307.41	15%	1961
		03.00	Goods of heading and sub-heading Nos. 33.06 and 3307.90.10	5%	2409
	34.00		Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster:		
		01.00	Goods of heading No. 34.06	40%	1722
		02.00	Goods of headings and sub-headings Nos. 34.01, 3402.11.10, 3402.12.10, 3402.13.10, 3402.19.10, 3402.20, 3402.90.10, 3403.19, 3403.99 and 34.05	15%	1722
	35.00		Albuminoidal substances; modified starches; glues; enzymes:		
		01.00	Goods of sub-heading No. 3506.10	5%	2410
	36.00		Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations:		
		01.00	Goods of sub-heading No. 3604.10	40%	1722
		02.00	Goods of headings Nos. 36.05 and 36.06	15%	1722
	37.00		Photographic or cinematographic goods:		
		01.00	Goods of headings and sub-headings Nos. 3701.20, 3701.30, 3701.9, 3702.20, 3702.3 3702.4, 3702.51, 3702.52.90, 3702.53, 3702.91, 3702.92.20, 3702.92.90, 3702.95.90, 3703.20, 3703.90, 37.04, 37.05, 37.06 and 37.07	5%	2410

I.			II.	III.	
Surcharge item	Tariff heading	Surcharge code	Description	Rate of surcharge	Annotations
166.00 (cont'd)	38.00 01.00		Miscellaneous chemical products: Goods of headings and sub-headings Nos. 38.13, 38.14, 3815.19.20, 3819.00.90 and 38.20	5%	2410
167.00			PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF		
	39.00	01.00	Plastics and articles thereof: Goods of sub-heading No. 3926.40	40%	1722
		02.00	Goods of heading No. 39.24	15%	1722
		03.00	Goods of headings and sub-headings Nos. 39.17, 39.18, 39.19, 39.20, 39.21, 39.22, 39.23, 39.25, 3926.10, 3926.20, 3926.30 and 3926.90	5%	2410
	40.00	01.00	Rubber and articles thereof: Goods of heading No. 40.14	15%	1723
		02.00	Goods of headings Nos. 40.09, 40.10 40.11, 40.12, 40.13, 40.15, 40.16 and 40.17	5%	2411
168.00			RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (EXCLUDING SILK-WORM GUT)		
	42.00		Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (excluding silk-worm gut):		
		01.00	Goods of headings and sub-headings Nos. 4202.11, 4202.21, 4202.31, 4202.91, 4203.10 and 4203.40	40%	1723
		02.00	Goods of headings and sub-headings Nos. 42.01, 4202.12, 4202.19, 4202.22, 4202.29, 4202.32, 4202.39, 4202.92, 4202.99, 4203.2, 4203.30, 42.05 and 42.06	15%	1723
		03.00	Goods of heading No. 42.04	5%	2411
	43.00		Furskins and artificial fur; manufactures thereof:		
		01.00	Goods of heading No. 43.03	40%	1723
		02.00	Goods of heading No. 43.04	15%	1723
169.00			WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKET- WARE AND WICKERWORK		
	44.00		Wood and articles of wood; wood charcoal:		
		01.00	Goods of heading No. 44.20	40%	1723
		02.00	Goods of heading Nos. 44.14 and 44.19	15%	1723
		03.00	Goods of heading Nos. 44.15, 44.16 (excluding sub-heading No. 4416.00.10), 44.17, 44.18 and 44.21	5%	2411

I.		II.		III.	
Surcharge item	Tariff heading	Surcharge code	Description	Rate of surcharge	Annotations
169.00 (cont'd)	45.00	01.00	Cork and articles of cork: Goods of headings Nos. 45.03 and 45.04	5%	2411
	46.00		Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork:		875
		01.00	Goods of headings Nos. 46.01 (excluding sub-heading No. 4601.91.10) and 46.02	15%	1723
		02.00	Goods of sub-heading No. 4601.91.10	5%	2411
170.00			PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPER- BOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF		
	48.00		Paper and paperboard; articles of paper pulp, of paper or of paperboard:		
		01.00	Goods of heading No. 48.18	15%	1723
		02.00	Goods of headings Nos. 48.14, 48.15, 48.16 48.17, 48.19, 48.20, 48.21 and 48.23	5%	2411
	49.00		Printed books, newspapers, pictures and other products of the printing industry; manu- scripts, typescripts and plans:		
		01.00	Goods of heading No. 49.90	40%	1724
		02.00	Goods of headings Nos. 49.02 (excluding sub-headings Nos. 4902.10.05 and 4902.90.05), 49.03 and 49.10	15%	1724
		03.00	Goods of headings and sub-headings Nos. 49.06, 4907.00.20, 4907.00.90, 49.08 (excluding sub-headings Nos. 4908.10.10 and 4908.90.10) and 49.11	5%	2412
171.00			TEXTILES AND TEXTILE ARTICLES		
	50.00		Silk:		
		01.00	Goods of heading No. 50.06	40%	1724
		02.00	Goods of heading No. 50.07	5%	2412
	51.00		Wool, fine and coarse animal hair; horsehair yarn and woven fabric:		
		01.00	Goods of heading No. 51.09	15%	1724
		02.00	Goods of heading Nos. 51.11, 51.12 and 51.13	5%	2412
	52.00		Cotton:		
		01.00	Goods of heading No. 52.07	15%	1724
		02.00	Goods of headings Nos. 52.08, 52.09, 52.10, 52.11 and 52.12	5%	2412
	53.00		Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn:		
		01.00	Goods of heading No. 53.09	5%	2412
	54.00		Man-made filaments:		
		01.00	Goods of heading No. 54.06	15%	1724
		02.00	Goods of headings Nos. 54.07 and 54.08	5%	2412

I.			II.	III.	
Surcharge item	Tariff heading	Surcharge code	Description	Rate of surcharge	Annotations
171.00 (cont'd)	55.00	01.00	Man-made staple fibres: Goods of heading No. 55.11	15%	1724
		02.00	Goods of headings Nos. 55.12, 55.13, 55.14, 55.15 and 55.16	5%	2412
	56.00		Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof:		
		01.00	Goods of headings and sub-headings Nos. 5601.10, 5601.2 and 56.09	15%	1724
		02.00	Goods of headings and sub-headings Nos. 56.03, 5607.10, 5607.29, 5607.49, 5607.50, 5607.90 and 56.08	5%	2412
	57.00		Carpets and other textile floor coverings:		
		01.00	Goods of sub-headings Nos. 5701.10, 5702.10, 5702.31, 5702.41, 5702.51, 5702.91 and 5703.10	40%	1724
		02.00	Goods of headings and sub-headings Nos. 5701.90, 5702.20, 5702.32, 5702.39, 5702.42, 5702.49, 5702.52, 5702.59, 5702.92, 5702.99, 5703.20, 5703.30, 5703.90, 57.04 and 57.05	15%	1724
	58.00		Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery;		
		01.00	Goods of heading No. 58.05	40%	1725
		02.00	Goods of headings Nos. 58.01, 58.02, 58.03, 58.04, 58.06, 58.07, 58.08, 58.09, 58.10 and 58.11	5%	2413
	59.00		Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use:		
		01.00	Goods of headings Nos. 59.04, 59.05, 59.06, 59.07, 59.08, 59.09, 59.10 and 59.11	5%	2413
	60.00		Knitted or crocheted fabrics	5%	2413
	61.00		Articles of apparel and clothing accessories, knitted or crocheted	15%	1725
	62.00		Articles of apparel and clothing accessories, not knitted or crocheted:		
		01.00	Goods of sub-headings Nos. 6206.10, 6213.10, 6214.10 and 6215.10	40%	1725
		02.00	Goods of headings and sub-heading Nos. 62.01, 62.02, 62.03, 62.04, 62.05, 6206.20, 6206.30, 6206.40, 6206.90, 62.07, 62.08, 62.09, 62.10, 62.11, 62.12, 6213.20, 6213.90, 6214.20, 6214.30, 6214.40, 6214.90, 6215.20, 6215.90 and 62.17	15%	1725
		03.00	Goods of heading No. 62.16	5%	2413

I.		II.		III.	
Surcharge item	Tariff heading	Surcharge code	Description	Rate of surcharge	Annotations
171.00 (cont'd)	63.00		Other made up textile articles; sets; worn clothing and worn textile articles; rags:		
		01.00	Goods of headings and sub-headings Nos. 63.01, 63.02, 63.03, 63.04, 6306.2, 6306.3, 6306.4, 63.07, 63.08 and 63.09	15%	1725
		02.00	Goods of headings and sub-headings Nos. 63.05, 6306.1, 6306.9 and 63.10	5%	2413
172.00			FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR		
	64.00		Footwear, gaiters and the like; parts of such articles:		
		01.00	Goods of headings and sub-headings Nos. 6401.9, 64.02, 64.03, 64.04 and 64.05	15%	1725
	65.00		Headgear and parts thereof:		
		01.00	Goods of headings Nos. 65.03, 65.04 and 65.05	15%	1725
		02.00	Goods of headings Nos. 65.01, 65.06 and 65.07	5%	2413
	66.00		Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	15%	1725
	67.00		Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair:		
		01.00	Goods of heading No. 67.02	40%	1725
		02.00	Goods of heading No. 67.04	15%	1725
		03.00	Goods of heading No. 67.01	5%	2413
173.00			ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE		
	68.00		Articles of stone, plaster, cement, asbestos, mica or similar materials:		
		01.00	Goods of headings Nos. 68.01, 68.02, 68.03, 68.04, 68.05, 68.06 (excluding sub-headings Nos. 6806.10 and 6806.20.10), 68.07, 68.08, 68.09, 68.10, 68.11 and 68.13	5%	2414
	69.00		Ceramic products:		
		01.00	Goods of headings Nos. 69.13 and 69.14	40%	1726
		02.00	Goods of headings Nos. 69.09, 69.11 and 69.12	15%	1726
		03.00	Goods of headings Nos. 69.04, 69.05, 69.06, 69.07, 69.08 and 69.10	5%	2414
	70.00		Glass and glassware:		
		01.00	Goods of sub-headings Nos. 7013.21, 7013.31 and 7013.91	40%	1726

I.			II.	III.	
Surcharge item	Tariff heading	Surcharge code	Description	Rate of surcharge	Annotations
173.00 (cont'd)		02.00	Goods of sub-headings Nos. 7009.92, 7013.10, 7013.29, 7013.32, 7013.39 and 7013.99	15%	1726
		03.00	Goods of headings and sub-headings Nos. 70.03, 70.04, 70.05, 70.06, 70.07, 7009.10, 7009.91, 70.10, 70.12, 70.16, 70.17, 70.18, 7019.3 and 70.20	5%	2414
174.00			NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN		
	71.00		Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin:		
		01.00	Goods of headings and sub-headings Nos. 71.01, 7103.9, 71.13, 71.14, 71.16, 71.17 and 7118.10	40%	3153
		02.00	Goods of sub-heading No. 7115.90	15%	1726
175.00			BASE METAL AND ARTICLES OF BASE METAL		
	72.00		Iron and steel:		
		01.00	Goods of headings Nos. 72.17, 72.23 and 72.29 (excluding sub-heading No. 7229.90.10)	5%	2414
	73.00		Articles of iron or steel:		
		01.00	Goods of headings and sub-headings Nos. 73.01, 73.10, 73.11, 73.13, 73.16, 73.19, 73.21, 7322.1, 7322.90.10, 7322.90.90 and 73.23	15%	1726
		02.00	Goods of headings and sub-headings Nos. 73.02, 73.03, 73.04 (excluding sub-headings Nos. 7304.51.30, 7304.51.80, 7304.51.90, 7304.59.45, 7304.59.80 and 7304.59.90), 73.05, 73.06, 73.07, 73.08, 73.09, 73.12, 73.14, 73.15, 73.17, 73.18, 73.20, 7322.90.20, 73.24, 73.25 and 73.26 (excluding sub-heading No. 7326.90.70)	5%	2414
	74.00		Copper and articles thereof:		
		01.00	Goods of headings Nos. 74.13, 74.17 and 74.18	15%	1726
		02.00	Goods of headings Nos. 74.11, 74.12, 74.14, 74.15, 74.16 and 74.19	5%	2414
	75.00		Nickel and articles thereof		
		01.00	Goods of headings Nos. 75.07 and 75.08	5%	2415
	76.00		Aluminium and articles thereof:		
		01.00	Goods of headings Nos. 76.13, 76.14 and 76.15	15%	1727
		02.00	Goods of headings Nos. 76.07, 76.08, 76.09, 76.10, 76.11, 76.12 and 76.16	5%	2415
	78.00		Lead and articles thereof:		
		01.00	Goods of headings Nos. 78.05 and 78.06	5%	2415

I.			II.	III.	
Surcharge item	Tariff heading	Surcharge code	Description	Rate of surcharge	Annotations
175.00 (cont'd)	79.00	01.00	Zinc and articles thereof: Goods of headings Nos. 79.06 and 79.07	5%	2415
	80.00	01.00	Tin and articles thereof: Goods of headings Nos. 80.05 (excluding sub-heading No. 8005.20.10), 80.06 and 80.07	5%	2415
	82.00	01.00	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal: Goods of sub-headings Nos. 8215.10 and 8215.91	40%	1727
		02.00	Goods of headings and sub-headings Nos. 82.10, 8211.91, 8214.10, 8214.20, 8215.20 and 8215.99	15%	1727
		03.00	Goods of headings and sub-headings Nos. 8201.20, 8201.40, 8201.90, 82.02, 82.03, 82.04, 82.05, 82.06, 82.07, 82.08 (excluding sub-heading No. 8208.40.10), 82.09 8211.10, 8211.92, 8211.93, 8211.94, 82.12, 82.13 and 8214.90	5%	2415
	83.00	01.00	Miscellaneous articles of base metal: Goods of sub-headings Nos. 8306.21, 8306.29 and 8306.30	40%	1727
		02.00	Goods of headings and sub-headings Nos. 83.03, 83.04, 8306.10 and 83.10	15%	1727
		03.00	Goods of headings Nos. 83.01, 83.02, 83.05, 83.07 and 83.08	5%	2415
			MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES		
	84.00	01.00	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof Goods of headings and sub-headings Nos. 8418.10, 8418.2, 8418.30, 8418.40 8418.61.10, 8418.69.10, 8418.91.10, 8418.99.20, 8419.11.10, 8419.19.10, 8419.90.10, 8421.12.20, 8421.91.20, 8422.11, 8423.10, 8450.11.10, 8450.11.20, 8450.12.10, 8450.12.20, 8450.19.10, 8450.19.20, 8450.90.10, 8451.21.10 8451.21.20, 8451.30.10, 8451.30.20, 8451.90.10, 8451.90.20, 8452.10, 8452.40.10, 8452.90.10 and 8479.89.30	15%	2320
176.00	84.00	02.00	Goods of headings and sub-headings Nos. 84.01, 84.02, 84.03, 84.04, 84.05, 84.06, 84.07, 84.08, 84.09 (excluding sub-headings Nos. 8409.91.15 and 8409.99.15), 84.10, 84.11, 84.12, 84.13, 84.14, 84.15, 84.16, 84.17, 8418.50, 8418.61.90, 8418.69.90, 8418.91.20, 8418.91.90, 8418.99.10, 8418.99.30, 8418.99.40, 8418.99.90, 8419.11.20, 8419.19.20, 8419.20.20, 8419.3, 8419.40, 8419.50, 8419.60, 8419.8, 8419.90.20, 8419.90.30, 8419.90.90, 84.20,	5%	2415



I.			II.			III.
Surcharge item	Tariff heading	Surcharge code	Description	Rate of surcharge	Annotations	
176.00 (cont'd)			8421.12.10, 8421.19, 8421.2, 8421.3, 8421.91.10, 8421.91.30, 8421.91.40, 8421.91.90, 8421.99, 8422.19, 8422.20, 8422.30, 8422.40, 8422.90, 8423.20, 8423.30, 8423.81 (excluding sub-heading No. 8423.81.10), 8423.82, 8423.89, 8423.90, 84.24 (excluding sub-headings Nos. 8424.90.10, 8424.90.15, 8424.90.20 and 8424.90.30), 84.25, 84.26, 84.27, 84.28, 84.29, 84.30, 84.31, 84.32, 84.33 (excluding sub-headings Nos. 8433.20, 8433.30, 8433.40, 8433.51, 8433.59.10, 8433.59.20 and 8433.90.30), 84.34 (excluding sub-headings Nos. 8434.10, 8434.20 and 8434.90), 84.35, 84.36 (excluding sub-heading Nos. 8436.21.10 and 8436.80), 84.37, 84.38, 84.39, 84.40, 84.41, 84.42 (excluding sub-heading No. 8442.30), 84.44, 84.45, 84.46, 84.47, 84.48, 84.49, 8450.11.90, 8450.12.90, 8450.19.90, 8450.20, 8450.90.90, 8451.10, 8451.21.30, 8451.21.40, 8451.21.90, 8451.29, 8451.30.90, 8451.40, 8451.50, 8451.80, 8451.90.90, 8452.2, 8452.30, 8452.40.90, 8452.90.90, 84.53, 84.54, 84.55, 84.56, 84.57, 84.58, 84.59, 84.60, 84.61, 84.62, 84.63, 84.64, 84.65, 84.66, 84.67, 84.68, 84.69, 84.70, 84.71, 84.72, 84.73, 84.74, 84.75, 84.76, 84.77, 84.78, 84.79 (excluding sub-heading No. 8479.89.30), 84.80, 84.81, 84.82, 84.83 (excluding sub-headings Nos. 8483.10.15, 8483.40.25, 8483.50.30 and 8483.90.35), 84.84 and 84.85			
	85.00		Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles:			
		01.00	Goods of headings and sub-headings Nos. 8520.31.10, 8520.31.90, 85.21 (excluding sub-heading No. 8521.10.05), 85.27 (excluding sub-heading No. 8527.90.10), 8528.10.10 and 8528.20.10	40%	2742	
		02.00	Goods of headings and sub-headings Nos. 85.06, 8508.80.10, 8508.90.10, 85.09 (excluding sub-heading No. 8509.10.90), 8510.10, 8510.20.90, 8510.90.20, 8510.90.90, 8513.10.90, 8513.90.90, 8516.10.90, 8516.31.10, 8516.40, 8516.50, 8516.60, 8516.7, 8516.80.10, 8516.90.20, 8516.90.30, 85.18, 85.19, 8520.10, 8520.20, 8520.31.05, 8520.39, 8520.90, 85.22, 85.23, 85.24, 8526.92.10, 85.29, 8539.10.90, 8539.21.30, 8539.21.40, 8539.21.50, 8539.21.90, 8539.22, 8539.29.10, 8539.29.15, 8539.29.20, 8539.29.25, 8539.29.50, 8539.29.55, 8539.29.60, 8539.29.70, 8539.29.90, 8539.8, 8539.40, 8539.90.20 and 8539.90.90	15%	2342	
	85.00	03.00	Goods of headings and sub-headings Nos. 85.01, 85.02, 85.03, 85.04, 85.05, 85.07, 8508.10, 8508.20, 8508.80.90, 8508.90.90, 8509.10.90, 8510.20.10, 8510.90.10, 85.11,	5%	2447	

I.		II.	III.	
Surcharge item	Tariff heading	Description	Rate of surcharge	Annotations
176.00 (cont'd)		85.12, 8513.10.10, 8513.90.10, 85.14, 85.15, 8516.10.10, 8516.2, 8516.31.90, 8516.32, 8516.33, 8516.80.20, 8516.80.90, 8516.90.10, 8516.90.90, 85.17, 8521.10.05, 85.25, 8526.10, 8526.91, 8526.92.90, 8527.90.10, 8528.10.40, 8528.20.40, 85.30, 85.31, 85.32, 85.33, 85.34, 85.35, 85.36, 85.37, 85.38, 8539.10.10, 8539.21.10, 8539.21.20, 8539.29.30, 8539.29.35, 8539.29.40, 8539.29.45, 8539.90.10, 85.40, 85.41, 85.42, 85.43, 85.44, 85.45, 85.46, 85.47 and 85.48		
177.00		VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT		
	86.00	Railway or tramway locomotives, rolling stock and parts thereof; railway and tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic signalling equipment of all kinds:		
		01.00 Goods of headings Nos. 86.01, 86.02, 86.03, 86.04, 86.05, 86.06, 86.07, 86.08 and 86.09	5%	2417
	87.00	Vehicles (excluding railway or tramway rolling stock) and parts and accessories thereof:		
		01.00 Goods of headings and sub-headings Nos. 8703.10, 8703.21.15, 8703.21.40, 8703.21.50, 8703.21.90, 8703.22.15, 8703.22.40, 8703.22.90, 8703.23.15, 8703.23.40, 8703.23.90, 8703.24.15, 8703.24.40, 8703.24.90, 8703.31.40, 8703.31.90, 8703.32.40, 8703.32.90, 8703.33.40, 8703.33.90, 8703.90.15, 8703.90.40, 8703.90.90, 87.11, 87.12, 8714.1, 8714.9, 87.15, 8716.10 and 8716.80.20	15%	1793
		02.00 Goods of headings and sub-headings Nos. 87.01 (excluding sub-headings Nos. 8701.90.40 and 8701.90.90), 87.02, 8703.21.25, 8703.22.25, 8703.23.25, 8703.24.25, 8703.31.25, 8703.31.50, 8703.32.25, 8703.32.50, 8703.33.25, 8703.33.50, 8703.90.25, 8703.90.50, 87.04, 87.05, 87.06, 87.07, 87.08 (excluding sub-headings Nos. 8708.31.30, 8708.39.50, 8708.40.10, 8708.50.30 and 8708.70.10), 87.09, 87.10, 8716.3, 8716.40, 8716.80.10, 8716.80.90 and 8716.90	5%	2617
	88.00	Aircraft, spacecraft and parts thereof:		
		01.00 Goods of heading No. 88.01 (excluding sub-heading No. 8801.90.05)	40%	1729
		02.00 Goods of heading No. 88.04	15%	1729
		03.00 Goods of headings and sub-heading Nos. 88.02, 8803.90.90 and 88.05	5%	2417
	89.00	Ships, boats and floating structures:		
		01.00 Goods of heading No. 89.03	15%	1147 1729
		02.00 Goods of headings Nos. 89.01, 89.02, 89.04, 89.05, 89.06, 89.7 and 89.08	5%	2417

I.			II.			III.
Surcharge item	Tariff heading	Surcharge code	Description	Rate of surcharge	Annotations	
178.00			OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF			
	90.00		Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; parts and accessories thereof:			
		01.00	Goods of headings and sub-headings Nos. 9001.30, 9001.40.90, 9001.50.90, 9001.90, 90.02, 90.03, 90.04, 9005.10, 9006.40, 9006.51.90, 9006.52.90, 9006.53, 9006.59.90, 9006.6, 9006.91.90, 9006.99, 9007.11, 9007.2, 9008.10, 9008.30, 9008.40.90, 9008.90.10, 9008.90.90, 9010.10, 9010.30, 9010.90.30, 9010.90.90, 9013.10, 9013.80, 9013.90, 9018.3 (exclu- ding sub-heading No. 9018.32.30) and 90.23	15%	2456	
		02.00	Goods of headings and sub-headings Nos. 9001.10, 9005.80, 9005.90, 9006.10, 9006.20, 9006.30, 9006.51.10, 9006.52.10, 9006.59.10, 9006.91.10, 9007.19, 9007.29, 9007.9, 9008.20, 9008.40.10, 9008.90.20, 90.09, 9010.20, 9010.90.10, 9010.90.20, 90.11, 90.12, 9013.20, 90.14, 90.15, 90.16, 90.17, 9021.2, 9022.19, 9022.29, 9022.90, 90.24, 90.25, 90.26, 90.27 (ex- cluding sub-heading No. 9027.80.20), 90.28, 90.29, 90.30, 90.31, 90.32 and 90.33	5%	2418	
	91.00		Clocks and watches and parts thereof:			
		01.00	Goods of sub-headings Nos. 9111.10, 9111.20, 9113.10 and 9113.20	40%	1730	
		02.00	Goods of headings and sub-headings Nos. 91.01, 91.02, 91.03, 91.04, 91.05, 91.06, 91.07, 91.08, 91.09, 91.10, 9111.80, 9112.10, 9112.80 and 9113.90	15%	1730	
		03.00	Goods of headings and sub-headings Nos. 9111.90, 9112.90 and 91.14	5%	2418	
	92.00		Musical instruments; parts and accessories of such articles:			
		01.00	Goods of headings Nos. 92.01, 92.02, 92.03, 92.04, 92.05, 93.06, 92.07 and 92.08	15%	1730	
		02.00	Goods of heading No. 92.09	5%	2418	
179.00			ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF			
	93.00		Arms and ammunition; parts and accessories thereof:			
		01.00	Goods of headings Nos. 93.01, 93.02, 93.03, 93.04, 93.05, 93.06 and 93.07	15%	1730	
180.00			MISCELLANEOUS MANUFACTURED ARTICLES			
	94.00		Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishing; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings:			

I.		II.	III.	
Surcharge item	Tariff heading	Surcharge code	Description	Rate of surcharge      Annotations
180.00 (cont'd)		01.00	Goods of headings and sub-headings Nos. 9401.40, 9401.50, 9401.6, 9401.7, 9401.80, 9403.20, 9403.40, 9403.50, 9403.60, 9403.70, 9403.80, 9403.90.20, 9403.90.30, 9403.90.40, 9403.90.50, 9403.90.60, 9404.10, 9404.2, 9404.30, 9404.90.90 and 94.05 (excluding sub-headings Nos. 9405.10, 9405.40.10, 9405.40.40, 9405.91.10, 9405.99.30 and 9405.99.35)	15%      1731
		02.00	Goods of headings and sub-headings Nos. 9401.10, 9401.20, 9401.30, 9401.90, 9402.10.20, 9402.10.40, 9402.90.15, 9402.90.20, 9402.90.30, 9402.90.90, 9403.10, 9403.30, 9403.90.10, 9403.90.90, 9404.90.10, 9405.10, 9405.40.10, 9405.91.10, 9405.99.30 and 94.06	5%      2419
	95.00		Toys, games and sports requisites; parts and accessories thereof	15%      1731
	96.00		Miscellaneous manufactured articles:	
		01.00	Goods of headings and sub-headings Nos. 96.01 and 9616.10	40%      1731
		02.00	Goods of headings and sub-headings Nos. 96.02 (excluding sub-heading No. 9602.00.30), 96.03, 96.04, 96.05, 96.08, 96.09, 96.13, 96.14, 96.15, 9616.20 and 96.17	15%      1731
		03.00	Goods of headings and sub-headings Nos. 9602.00.30, 96.06, 96.07, 96.10, 96.11, 96.12 and 96.18	5%      2419
181.00			WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	
	97.00		Works of art, collectors' pieces and antiques:	
		01.00	Goods of headings Nos. 97.01 (excluding sub-heading No. 9701.10.10), 97.02, 97.03, 97.04 and 97.05	40%      1116 2805
		02.00	Goods of headings and sub-headings Nos. 9701.10.10 and 97.06	5%      2805