

DRAFT

LAW ON CUSTOMS TARIFF

Article 1

For the goods that are imported in the Republic of Montenegro, the customs duties shall be payable according to rates and amounts specified in the Customs Tariff, which has been printed together with this Law and constitutes an integral part hereof.

Article 2

The Customs Tariff shall comprise of the Customs Tariff nomenclature.

The term nomenclature, for the purposes of this Law, shall mean:

- 1) descriptions of sections, chapters, subchapter, tariff numbers and tariff sub-numbers along with their numerical designations;
- 2) remarks accompanying sections and chapters, remarks for tariff sub-numbers and additional remarks;
- 3) basic rules for application of the Customs Tariff.

The term “tariff heading” shall mean the description of goods that encompasses one product or several products and which consists of four digits, whereas the first two digits indicate the number of the chapter of the tariff number, and the other two digits indicate the serial number of the tariff number in that chapter.

The term “tariff intrasub-number” shall mean the description of goods that encompasses one product or several products and which does not have numerical designation as it is further divided into tariff sub-numbers.

The term “tariff subheadings” shall mean the description of goods that encompasses one product or several products and which consists of at least six digits.

Numerical designations of tariff numbers and tariff sub-numbers shall be referred to as tariff codes.

The tariff line shall include: ten-digit tariff code, description of the tariff sub-number, customs rate and/or amount of customs duty per unit of measure prescribed for goods in that tariff sub-number, customs rate prescribed in free trade agreements for goods in that tariff sub-number and the unit of measure.

Article 3

The customs duty shall be calculated and collected according to the percent rate of the value of goods (“ad valorem”), and/or in the specific amount per unit of measure for the quantity of goods (specific customs duty).

If the customs duty is collected according to the unit of measure for the quantity of goods (kg), the prescribed amount shall be calculated and collected for each initiated kilogram.

Article 4

The goods within sections VII –XVIII of the Customs Tariff, that represent parts for direct incorporation (without further processing or reprocessing) into the products from sections XVI, XVII and XVIII of the Customs Tariff (machines, apparatus, devices, means of transportation, instruments etc.), may be classified on the request of the customs declarant in the same tariff line of the Customs Tariff in which the product that is being imported is classified, under the condition that the importation of parts that are classified in five or more different tariff lines of the Customs Tariff is declared for customs clearance.

Parts for direct incorporation referred to in paragraph 1 of this Article, may be intended for maintaining the product and manufacturing the finished/final products, whereas the total value of parts for manufacturing the finished/final products.....

The request for application of this Article shall be submitted to the customs authority, at the latest by the date of submitting the import customs declaration.

The customs rate specified in the Customs Tariff for finished/final product shall be applicable to parts referred to in paragraph 1 of this Article.

Article 5

The products that are temporarily imported for the purpose of processing may be classified in the tariff line of the product that is obtained in the processing procedure, on request of the submitter of import customs declaration.

Article 6

Unassembled products or products in the disassembled state, parts of which are imported successively through one or more customs offices, may be classified in the tariff line of the assembled product, on request of the customs declarant, with the application of the customs rate for the assembled product.

The Customs Administration shall determine the procedure for customs clearance of products referred to in paragraph 1 of this Article.

Article 7

The Government of the Republic of Montenegro shall be authorized to amend the nomenclature of the Customs Tariff for the purpose of harmonization with the amendments of the nomenclature of the Customs Tariff in the European Union, and for other purposes.

The term nomenclature, for the purposes of this Article, shall be understood to mean the nomenclature as defined in Article 2, paragraph 1, items 1, 2 and 3 of this Law.

Article 8

The Decree on Customs Tariff (RM OG, No. 47/03) shall be abolished on the date this Law comes into force.

Article 9

This Law shall come into force eight days after the day of its publishing in the “Official Gazette” of the Republic of Montenegro.

GENERAL RULES FOR THE INTERPRETATION OF THE CUSTOMS TARIFF

Classification of goods in the Customs Tariff (here and after refers as: Tariff) shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the tariff headings and any relative Section or Chapter Notes and, provided such tariff headings or Notes do not otherwise require, according to the following provisions.

2.

(a) Any reference in a tariff heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

(b) Any reference in a tariff heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be affected as follows:

(a) Tariff heading which provides the most specific description shall be preferred to a tariff heading providing a more general description. However, when two or more tariff headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those tariff headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the tariff heading appropriate to the goods to which they are most akin.

5. In addition to the provisions of the rules 1 to 4, the following Rules shall apply in respect of the goods referred to therein:

- (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole (article with container) its essential character;
- (b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the tariff subheadings of a headings shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

SECTION I LIVE ANIMALS; ANIMAL PRODUCTS

Notes:

- 1.- Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
- 2.- Except where the context otherwise requires, throughout the Nomenclature any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER 1 LIVE ANIMALS

Note:

- 1.- This Chapter covers all live animals except :
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06 or 03.07;
 - (b) Cultures of micro-organisms and other products of heading 30.02; and
 - (c) Animals of heading 95.08.

CHAPTER 2 MEAT AND EDIBLE MEAT OFFAL

Note:

1.- This Chapter does not cover:

- (a) Products of the kinds described in headings 0201 to 0208 or 0210, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 30.02); or
- (c) Animal fat, other than products of heading 0209 (Chapter 15).

Additional notes:

1. A. The following expressions shall have the meanings hereunder assigned to them:

(a) ‘carcasses of bovine animals’, for the purposes of subheadings 0201 10 and 0202 10: whole carcasses of the slaughtered animals after having been bled, eviscerated and skinned, imported with or without the heads, with or without the feet and with or without the other offal’s attached. Where carcasses are imported without the heads, the latter must have been separated from the carcass at the atloido-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpal or tarso-metatarsal joints; ‘carcasses’ shall include the front part of the carcass comprising all the bones and the scrag, neck and shoulder, having more than 10 pairs of ribs;

(b) ‘half-carcasses of bovine animals’, for the purposes of subheadings 0201 10 and 0202 10: the product resulting from the symmetrical division of the whole carcass through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubeic symphysis; ‘half-carcass’ shall include the front part of the half-carcass comprising all the bones and the scrag, neck and shoulder, having more than 10 ribs;

(c) ‘compensated quarters’, for the purposes of subheadings 0201 20 20 10, 0201 20 20 20, 0201 20 20 90 and 0202 20 10 10, 0202 20 10 20, 0202 20 10 90: portions composed of either:

— forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib, or

— forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.

The forequarters and the hindquarters constituting ‘compensated quarters’ must be imported at the same time and in equal numbers, and the total weight of the forequarters must be the same as that of the hindquarters; however, a difference between the weights of the two parts of the consignment is allowed provided that this does not exceed 5 % of the weight of the heavier part (forequarters or hindquarters);

(d) ‘unseparated forequarters’, for the purposes of subheadings 0201 20 30 10, 0201 20 30 20, 0201 20 30 90 and 0202 20 30 10, 0202 20 30 20, 0202 20 30 90: the front part of a carcass, comprising all the bones and the scrag, neck and shoulder, with a minimum of four pairs of ribs and a maximum of 10 pairs of ribs (the first four pairs of ribs must be whole, the others may be cut), with or without the thin flank;

(e) 'separated forequarters', for the purposes of subheadings 0201 20 30 10, 0201 20 30 20, 0201 20 30 90 and 0202 20 30 10, 0202 20 30 20, 0202 20 30 90: the front part of a half-carcass, comprising all the bones and the scrag, neck and shoulder, with a minimum of four ribs and a maximum of 10 ribs (the first four ribs must be whole, the others may be cut), with or without the thin flank;

(f) 'unseparated hindquarters', for the purposes of subheadings 0201 20 50 10, 0201 20 50 20, 0201 20 50 90 and 0202 20 50 10, 0202 20 50 20, 0202 20 50 90: the rear part of a carcass comprising all the bones and the thigh and sirloin, including the fillet, with a minimum of three pairs of whole or cut ribs, with or without the shank and with or without the thin flank;

(g) 'separated hindquarters', for the purposes of subheadings 0201 20 50 10, 0201 20 50 20, 0201 20 50 90 and 0202 20 50 10, 0202 20 50 20, 0202 20 50 90: the rear part of a half-carcass, comprising all the bones and the thigh and sirloin, including the fillet, with a minimum of three whole or cut ribs, with or without the shank and with or without the thin flank;

(h) 11. 'crop' and 'chuck and blade' cuts, for the purposes of subheading 0202 30 50 10, 0202 30 50 20, 0202 30 50 90: the dorsal part of the forequarter, including the upper part of the shoulder, obtained from a forequarter with a minimum of four ribs and a maximum of 10 ribs by a cut along a straight line through the point where the first rib joins the first sternal segment to the point of reflection of the diaphragm on the tenth rib;

22. 'brisket' cut, for the purposes of subheading 0202 30 50 10, 0202 30 50 20, 0202 30 50 90: the lower part of the forequarter, comprising the brisket navel end and the brisket point end.

B. Products covered by additional notes 1(A)(a) to (g) to this chapter may be presented with or without the vertebral column.

C. In determining the number of whole or cut ribs referred to in additional note 1(A), only those attached to the vertebral column shall be taken into consideration. If the vertebral column has been removed, only the whole or cut ribs which otherwise would have been directly attached to the vertebral column shall be taken into consideration.

2. A. The following expressions shall have the meanings hereunder assigned to them:

(a) 'carcasses or half-carcasses', for the purposes of subheadings 0203 11 10 00 and 0203 21 10 00: slaughtered pigs, in the form of carcasses of domestic swine which have been bled and eviscerated and from which the bristles and hooves have been removed. Half-carcasses are derived from whole carcasses by division through each cervical, dorsal, lumbar and sacral vertebra, through or along the sternum and through the ischio-pubic symphysis. These carcasses or half-carcasses may be with or without head, with or without the chaps, feet, flare fat, kidneys, tail or diaphragm. Half-carcasses may be with or without spinal cord, brain or tongue. Carcasses and half-carcasses of sows may be with or without udders (mammary glands);

(b) 'hams' (legs), for the purposes of subheadings 0203 12 11 00, 0203 22 11 00, 0210 11 11 00 i 0210 11 31 00: the posterior (caudal) part of the half-carcass, including bones, with or without the foot, shank, rind or subcutaneous fat.

The ham (leg) is separated from the rest of the half-carcass, so that it includes, at most, the last lumbar vertebra;

(c) 'fore-ends', for the purposes of subheadings 0203 19 11 00, 0203 29 11 00, 0210 19 30 00 i 0210 19 60 00: the anterior (cranial) part of the half-carcass without the head, with or without the chops, including bones, with or without foot, shank, rind or subcutaneous fat.

The fore-end is separated from the rest of the half-carcass so that it includes, at most, the fifth dorsal vertebra.

The upper (dorsal) part of the fore-end, whether or not containing the blade-bone and attached muscles (neck-end in fresh or collar in salted condition), is considered a cut of the loin, when it is separated from the lower (ventral) part of the fore-end, at most by a cut just below the vertebral column;

(d) 'shoulders', for the purposes of subheadings 0203 12 19 00, 0203 22 19 00, 0210 11 19 00 i 0210 11 39 00: the lower part of the fore-end whether or not containing the blade-bone and attached muscles, including bones, with or without foot, shank, rind or subcutaneous fat.

The blade-bone and attached muscles, presented separately, shall remain classified in this subheading as a part of the shoulder;

(e) 'loins', for the purposes of subheadings 0203 19 13 00, 0203 29 13 00, 0210 19 40 00 and 0210 19 70 00: the upper part of the half-carcass, extending from the first cervical vertebra to the caudal vertebrae, including bones, with or without the tenderloin, blade-bone, subcutaneous fat or rind.

The loin is separated from the lower part of the half-carcass by a cut just below the vertebral column;

(f) 'bellies', for the purposes of subheadings 0203 19 15 00, 0203 29 15 00, 0210 12 11 00 i 0210 12 19 00: the lower part of the half-carcass situated between the ham (leg) and the shoulder, commonly known as 'streaky', with or without bones, but with the rind and the subcutaneous fat;

(g) 'bacon sides', for the purposes of subheading 0210 19 10 00: the pig half-carcass without the head, cheek, chap, feet, tail, flare fat, kidney, tenderloin, blade-bone, sternum, vertebral column, pelvic bone and diaphragm;

(h) 'spencers', for the purposes of subheading 0210 19 10 00: the bacon side without the ham, whether or not boned;

ij) 'three-quarter sides', for the purposes of subheading 0210 19 20 00: the bacon side without the fore-end, whether or not boned;

(k) 'middles', for the purposes of subheading 0210 19 20 00: the bacon side without the ham and the fore-end, whether or not boned.

The subheading also includes cuts of middles containing tissue of loin and belly in natural proportion to the entire middles.

B. The parts of the cuts defined in paragraph 2(A)(f) fall in the same subheadings only if they contain rind and subcutaneous fat.

If the cuts falling in subheadings 11 11 00 i 0210 11 19 00, and 0210 11 31 00, 0210 11 39 00, 0210 19 30 00 and 0210 19 60 00 are derived from a bacon side from which the bones indicated under paragraph 2(A)(g) have already been removed, the lines of cutting shall follow those defined under paragraph 2(A)(b), (c) and (d) accordingly; in any case, these cuts or parts thereof shall contain bones.

C. Subheadings 0206 30 30 00, 0206 49 20 00 i 0210 99 49, shall include, in particular, heads or halves of heads of domestic swine, with or without the brains, cheeks or tongues, and parts thereof.

The head is separated from the rest of the half-carcass as follows:

— by a straight cut parallel to the cranium; or

— by a cut parallel to the cranium up to the level of the eyes and then inclined to the front of the head, thereby causing the chaps to remain attached to the half-carcass.

The cheeks, snouts and ears as well as the meat attached to the head, particularly to the rear part, are considered parts of heads. However, the cuts of boneless meat of the fore-end, presented alone (jowls, chaps or chaps and jowls together), fall in subheading 0203 19 55 00, 0203 29 55 00, 0210 19 51 00 or 0210 19 81 00, as the case may be.

D. For the purposes of subheadings 0209 00 11 00 and 0209 00 19 00, ‘subcutaneous pig fat’ shall have the meaning of the fatty tissue which accumulates under the rind of the pig and adheres to it, irrespective of the part of the pig from which it comes; in any case, the weight of the fatty tissue shall exceed the weight of the rind.

These subheadings also include subcutaneous pig fat from which the rind has been removed.

E. For the purposes of subheadings 0210 11 31 00, 0210 11 39 00, 0210 12 19 00 and 0210 19 60 00 to 0210 19 89 00, products in which the water/protein ratio in the meat (nitrogen content \times 6,25) is 2,8 or less shall be considered as ‘dried or smoked’. The nitrogen content shall be determined according to ISO method 937-1978.

3. A. For the purposes of heading 0204, the following expressions shall have the meanings hereunder assigned to them:

(a) ‘carcasses’, for the purposes of subheadings 0204 10, 0204 21, 0204 30, 0204 41, 0204 50 11 00 i 0204 50 51 00: whole carcasses of the slaughtered animals after having been bled, eviscerated and skinned, imported with or without the heads, with or without the feet and with or without the other offal’s attached. Where carcasses are imported without the heads, the latter must have been separated from the carcass at the atlanto-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpal or tarsometatarsal joints;

(b) ‘half-carcasses’, for the purposes of subheadings 0204 10, 0204 21, 0204 30, 0204 41, 0204 50 11 00 i 0204 50 51 00: the product resulting from the symmetrical division of the whole carcass through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis;

(c) ‘short-forequarters’, for the purposes of subheadings 0204 22 10 00, 0204 42 10 00, 0204 50 13 00 i 0204 50 53 00: the anterior part of the carcass, with or without the breast, including all the

bones and the shoulders, scrag and middle neck, cut at right angles to the backbone, with a minimum of five and a maximum of seven pairs of whole or cut ribs;

(d) 'short-forequarters', for the purposes of subheadings 0204 22 10 00, 0204 42 10 00, 0204 50 13 00 i 0204 50 53 00: the anterior part of the half-carcass, with or without the breast, including all the bones and the shoulder, scrag and middle neck, cut at right angles to the backbone, with a minimum of five and a maximum of seven whole or cut ribs;

(e) 'chines and/or best ends', for the purposes of subheadings 0204 22 30 00, 0204 42 30 00, 0204 50 15 00 and 0204 50 55 00: the remaining part of the carcass after the legs and short-forequarters have been removed, with or without the kidneys; the chines, when separated from the best ends, must include a minimum of five lumbar vertebrae; the best ends, when separated from the chines, must include a minimum of five pairs of whole or cut ribs;

(f) 'chine and/or best end', for the purposes of subheadings 0204 22 30 00, 0204 42 30 00, 0204 50 15 00 and 0204 50 55 00: the remaining part of the half-carcass after the legs and short-forequarters have been removed, with or without the kidney; the chine, when separated from the best end, must include a minimum of five lumbar vertebrae; the best end, when separated from the chine, must include a minimum of five whole or cut ribs;

(g) 'legs', for the purposes of subheadings 0204 22 50 00, 0204 42 50 00, 0204 50 19 00 and 0204 50 59 00: the rear part of the carcass, comprising all the bones and the legs and cut at right angles to the backbone at the sixth lumbar vertebra just under the ilium or at the fourth sacral vertebra through the ilium anterior to the ischio-pubic symphysis;

(h) 'legs', for the purposes of subheadings 0204 22 50 00, 0204 42 50 00, 0204 50 19 00 and 0204 50 59 00: the rear part of the half-carcass comprising all the bones and the leg cut at right angles to the backbone at the sixth lumbar vertebra just under the ilium or at the fourth sacral vertebra through the ilium anterior to the ischio-pubic symphysis.

B. In determining the number of whole or cut ribs referred to in paragraph 3 A, only those attached to the backbone shall be taken into consideration.

4. The following expressions shall have the meanings hereunder assigned to them:

(a) 'poultry cuts, with bone in', for the purposes of subheadings 0207 13 20 00 do 0207 13 60 00, 0207 14 20 00 do 0207 14 60 00, 0207 26 20 00 do 0207 26 70 00, 0207 27 20 00 do 0207 27 70 00, 0207 35 21 00 to 0207 35 63 00 and 0207 36 21 00 to 0207 36 63 00: the cuts specified therein, including all bones.

Poultry cuts as referred to in (a) which have been partly boned shall fall in subheading 0207 13 70 00, 0207 26 80 00, 0207 35 79 00, 0207 14 70 00 or 0207 36 79 00;

(b) 'halves', for the purposes of subheadings 0207 13 20 00, 0207 14 20 00, 0207 26 20 00, 0207 27 20 00, 0207 35 21 00, 0207 35 23 00, 0207 35 25 00, 0207 36 21 00, 0207 36 23 00 and 0207 36 25 00: halves of poultry carcasses, obtained by a longitudinal cut in a plane along the sternum and the backbone;

(c) 'quarters', for the purposes of subheadings 0207 13 20 00, 0207 14 20 00, 0207 26 20 00, 0207 27 20 00, 0207 35 21 00, 0207 35 23 00, 0207 35 25 00, 0207 36 21 00, 0207 36 23 00 and 0207 36 25 00: leg quarters or breast quarters, obtained by a transversal cut of a half;

(d) 'whole wings, with or without tips', for the purposes of subheadings 0207 13 30 00, 0207 14 30 00, 0207 26 30 00, 0207 27 30 00, 0207 35 31 00, 0207 36 31 00: poultry cuts, consisting of the humerus, radius and ulna, together with the surrounding musculature. The tip, including the carpal bones, may or may not have been removed. The cuts shall be made at the joints;

(e) 'breasts', for the purposes of subheadings 0207 13 50 00, 0207 14 50 00, 0207 26 50 00, 0207 27 50 00, 0207 35 51 00, 0207 35 53 00, 0207 36 51 00 and 0207 36 53 00: poultry cuts, consisting of the sternum and the ribs distributed on both sides of it, together with the surrounding musculature;

(f) 'legs', for the purposes of subheadings 0207 13 60 00, 0207 14 60 00, 0207 35 61 00, 0207 35 63 00, 0207 36 61 00 and 0207 36 63 00: poultry cuts consisting of the femur, tibia and fibula, together with the surrounding musculature. The two cuts shall be made at the joints;

(g) 'turkey drumsticks', for the purposes of subheadings 0207 26 60 00 and 0207 27 60 00: turkey cuts, consisting of the tibia and fibula together with the surrounding musculature. The two cuts shall be made at the joints;

(h) 'turkey legs, other than drumsticks', for the purposes of subheadings 0207 26 70 00 and 0207 27 70 00: turkey cuts, consisting of the femur together with the surrounding musculature or of the femur, tibia and fibula, together with the surrounding musculature. The two cuts shall be made at the joints;

ij) 'goose or duck paletots', for the purposes of subheadings 0207 35 71 00 and 0207 36 71 00: geese or ducks, plucked and completely drawn, without heads or feet, with carcass bones (breastbone, ribs, backbone and sacrum) removed but with the femurs, tibias and humeri.

5. (a) Uncooked seasoned meats fall in Chapter 16. 'Seasoned meat' shall be uncooked meat that has been seasoned either in depth or over the whole surface of the product with seasoning either visible to the naked eye or clearly distinguishable by taste.

(b) Products falling in heading 0210 to which seasoning has been added during the process of preparation remain classified therein provided that the addition of seasoning has not changed their character.

6. For the purposes of heading 0210, the terms 'meat and edible meat offal, salted or in brine' mean meat and edible meat offal deeply and homogeneously impregnated with salt in all parts and having a total salt content by weight of 1,2 % or more, provided that it is the salting which ensures the long-term preservation.

CHAPTER 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes:

1.- This Chapter does not cover :

(a) Mammals of heading 0106;

(b) Meat of mammals of heading 0106 (heading 0208 or 0210);

(c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 2301); or

(d) Caviar or caviar substitutes prepared from fish eggs (heading 1604).

2.- In this Chapter the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

CHAPTER 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

Notes:

1.- The expression “milk” means full cream milk or partially or completely skimmed milk.

2.- For the purposes of heading 0405 :

(a) The term “butter” means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acidproducing bacteria.

(b) The expression “dairy spreads” means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.

3.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics :

(a) a milkfat content, by weight of the dry matter, of 5 % or more;

(b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and

(c) they are moulded or capable of being moulded.

4.- This Chapter does not cover :

(a) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or

(b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes:

1.- For the purposes of subheading 0404 10, the expression “modified whey” means products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2.- For the purposes of subheading 0405 10 the term “butter” does not include dehydrated butter or ghee (subheading 0405 90).

Additional notes:

1. The duty rate applicable to mixtures falling in headings 0401 to 0406 shall be as follows:

(a) in mixtures where one of the components represents at least 90 % by weight, the rate applicable to that component applies;

(b) in other mixtures, the rate applicable shall be that of the component which results in the highest amount of import duty.

2. For the purposes of subheadings 0406 90 02 00 and 0406 90 03 00, the expression ‘whole cheeses’ means whole cheeses of the following net weights:

— Emmentaler: not less than 60 kg but not more than 130 kg,

— Gruyère and Sbrinz: not less than 20 kg but not more than 45 kg,

— Bergkäse: not less than 20 kg but not more than 60 kg,

— Appenzell: not less than 6 kg but not more than 8 kg.

CHAPTER 5

Products of animal origin, not elsewhere specified or included

Notes:

1.- This Chapter does not cover :

(a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05 11 (Chapter 41 or 43);

(c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or

(d) Prepared knots or tufts for broom or brush making (heading 96 03).

2.- For the purposes of heading 0501, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3.- Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as “ivory”.

4.- Throughout the Nomenclature, the expression “horsehair” means hair of the manes or tails of equine or bovine animals.

SECTION II VEGETABLE PRODUCTS

Note:

1.- In this Section the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

CHAPTER 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

Notes:

1.- Subject to the second part of heading 0601, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2.- Any reference in heading 0603 or 0604 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 9701.

CHAPTER 7 Edible vegetables and certain roots and tubers

Notes:

1.- This Chapter does not cover forage products of heading 1214.

2.- In headings 0709, 0710, 0711 and 0712 the word “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

3.- Heading 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711, other than :

(a) dried leguminous vegetables, shelled (heading 0713);

(b) sweet corn in the forms specified in headings 1102 to 1104;

(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 1105);

(d) flour, meal and powder of the dried leguminous vegetables of heading 0713 (heading 1106).

4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 0904).

Additional note:

1. For the purposes of subheading 0714 10 10 00, the expression 'pellets of flour and meal' means pellets of which, when dispersed in water, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm, calculated on the dry matter.

CHAPTER 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes:

1.- This Chapter does not cover inedible nuts or fruits.

2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes :

(a) For additional preservation or stabilization (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),

(b) To improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

Additional notes:

1. The content of various sugars expressed as sucrose (sugar content) of the products classified in this chapter corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Regulation (EEC) No 558/93) at a temperature of 20 °C and multiplied by the factor 0,95.

2. For the purposes of subheadings 0811 90 11 00, 0811 90 31 00 and 0811 90 85 00, 'tropical fruit' means guavas, mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya.

3. For the purposes of subheadings 0811 90 11 00, 0811 90 31 00, 0811 90 85 00, 0812 90 70 00 and 0813 50 31 00, 'tropical nuts' means coconuts, cashew nuts, Brazil nuts, areca (or betel), cola and macadamia nuts.

CHAPTER 9 COFFEE, TEA, MATÉ AND SPICES

Notes:

1. Mixtures of the products of headings 0904 to 0910 are to be classified as follows:

(a) mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) mixtures of two or more of the products of different headings are to be classified in heading 0910.

The addition of other substances to the products of headings 0904 to 0910 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification, provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise, such mixtures are not classified in this chapter; those constituting mixed condiments or mixed seasonings are classified in heading 2103.

2. This chapter does not cover cubeb pepper (*Piper cubeba*) or other products of heading 1211.

CHAPTER 10 CEREALS

Notes:

1. (a) The products specified in the headings of this chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(b) The chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken, remains classified in heading 1006.

2. Heading 1005 does not cover sweetcorn (Chapter 7).

Subheading note:

1. The term 'durum wheat' means wheat of the species *Triticum durum* and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

Additional notes:

1. The following terms shall have the meanings hereunder assigned to them:

(a) 'round grain rice' (subheadings 1006 10 21 00, 1006 10 92 00, 1006 20 11 00, 1006 20 92 00, 1006 30 21 00, 1006 30 42 00, 1006 30 61 00 and 1006 30 92 00): rice, the grains of which are of a length not exceeding 5,2 mm and of a length/width ratio of less than 2;

(b) 'medium grain rice' (subheadings 1006 10 23 00, 1006 10 94 00, 1006 20 13 00, 1006 20 94 00, 1006 30 23 00, 1006 30 44 00, 1006 30 63 00 and 1006 30 94 00): rice, the grains of which are of a length exceeding 5,2 mm but not exceeding 6,0 mm and of a length/width ratio of less than 3;

(c) 'long grain rice' (subheadings 1006 10 25 00, 1006 10 27 00, 1006 10 96 00, 1006 10 98 00, 1006 20 15 00, 1006 20 17 00, 1006 20 96 00, 1006 20 98 00, 1006 30 25 00, 1006 30 27 00, 1006 30 46 00, 1006 30 48 00, 1006 30 65 00, 1006 30 67 00, 1006 30 96 00 and 1006 30 98 00): rice, the grains of which are of a length exceeding 6,0 mm;

(d) 'paddy rice' (subheadings 1006 10 21 00, 1006 10 23 00, 1006 10 25 00, 1006 10 27 00, 1006 10 92 00, 1006 10 94 00, 1006 10 96 00 and 1006 10 98 00): rice which has retained its husk after threshing;

(e) 'husked rice' (subheadings 1006 20 11 00, 1006 20 13 00, 1006 20 15 00, 1006 20 17 00, 1006 20 92 00, 1006 20 94 00, 1006 20 96 00 and 1006 20 98 00): rice from which only the husk has been removed. Examples of rice falling within this definition are those with the commercial descriptions 'brown rice', 'cargo rice', 'loonzain' and 'riso sbramato';

(f) 'semi-milled rice' (subheadings 1006 30 21 00, 1006 30 23 00, 1006 30 25 00, 1006 30 27 00, 1006 30 42 00, 1006 30 44 00, 1006 30 46 00 and 1006 30 48 00): rice from which the husk, part of the germ and the whole or part of the outer layers of the pericarp, but not the inner layers, have been removed;

(g) 'wholly milled rice' (subheadings 1006 30 61 00, 1006 30 63 00, 1006 30 65 00, 1006 30 67 00, 1006 30 92 00, 1006 30 94 00, 1006 30 96 00 and 1006 30 98 00): rice from which the husk, the whole of the outer and inner layers of the pericarp, the whole of the germ in the case of long or medium grain rice, and at least part thereof in the case of round grain rice, have been removed, but in which longitudinal white striations may remain on not more than 10 % of the grains;

(h) 'broken rice' (subheading 1006 40): grain fragments the length of which does not exceed three quarters of the average length of the whole grain.

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

Notes:

1. This chapter does not cover:

(a) roasted malt put up as coffee substitutes (heading 0901 or 2101);

(b) prepared flours, groats, meals or starches of heading 1901;

- (c) corn flakes and other products of heading 1904;
- (d) vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
- (e) pharmaceutical products (Chapter 30); or
- (f) starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (A) Products from the milling of the cereals listed in the table below fall in this chapter if they have, by weight on the dry product:

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in column 2; and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in column 3.

Otherwise, they fall in heading 2302. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 1104.

(B) Products falling in this chapter under the above provisions shall be classified in heading 1101 or 1102 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in column 4 or 5 is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 1103 or 1104.

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns)	500 micrometres (microns)
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2,5%	80%	-
Barley	45%	3%	80%	-
Oats	45%	5%	80%	-
Maize (corn) and grain sorghum	45%	2%	-	90%
Rice	45%	1,6%	80%	-
Buckwheat	45%	4%	80%	-
<i>Other cereals</i>	45%	2%	50%	-

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3. For the purposes of heading 1103, the terms ‘groats’ and ‘meal’ mean products obtained by the fragmentation of cereal grains, of which:

(a) in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;

(b) in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1,25 mm.

Additional notes:

1. For the purposes of heading 1106, the terms ‘flour’, ‘meal’ and ‘powder’ mean products (other than shredded desiccated coconut), obtained by milling or some other fragmentation process from dried leguminous vegetables of heading 0713, from sago or roots or tubers of heading 0714 or from products of Chapter 8, of which:

(a) in the case of dried leguminous vegetables, sago, roots, tubers and products of Chapter 8 (excluding nuts of headings 0801 and 0802), at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;

(b) in the case of nuts of headings 0801 and 0802, at least 50 % by weight passes through a woven metal wire cloth sieve with an aperture of 2,5 mm.

**CHAPTER 12
OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS,
SEEDS AND FRUIT;
INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER**

Notes:

1. Heading 1207 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 0801 or 0802 or to olives (Chapter 7 or 20).

2. Heading 1208 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 2304 to 2306.

3. For the purposes of heading 1209, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as ‘seeds of a kind used for sowing’.

Heading 1209 does not, however, apply to the following, even if for sowing:

- (a) leguminous vegetables or sweetcorn (Chapter 7);
- (b) spices or other products of Chapter 9;
- (c) cereals (Chapter 10); or
- (d) products of headings 1201 to 1207 or 1211.

4. Heading 1211 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 1211 does not, however, apply to:

- (a) medicaments of Chapter 30;
- (b) perfumery, cosmetic or toilet preparations of Chapter 33; or
- (c) insecticides, fungicides, herbicides, disinfectants or similar products of heading 3808.

5. For the purposes of heading 1212, the term 'seaweeds and other algae' does not include:

- (a) dead single-cell micro-organisms of heading 2102;
- (b) cultures of micro-organisms of heading 3002; or
- (c) fertilisers of heading 3101 or 3105.

Subheading note:

1. For the purposes of subheading 1205 10, the expression 'low erucic acid rape or colza seeds' means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

CHAPTER 13
LAC; GUMS, RESINS AND OTHER
VEGETABLE SAPS AND EXTRACTS

Note:

1. Heading 1302 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 1704);

- (b) malt extract (heading 1901);
- (c) extracts of coffee, tea or maté (heading 2101);
- (d) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) camphor, glycyrrhizin or other products of heading 2914 or 2938;
- (f) concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 2939);
- (g) medicaments of heading 3003 or 3004 or blood-grouping reagents (heading 3006);
- (h) tanning or dyeing extracts (heading 3201 or 3203);
- (ij) essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 4001).

CHAPTER 14
VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT
ELSEWHERE SPECIFIED OR INCLUDED

Notes:

1. This chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 1401 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 4404).
3. Heading 1402 does not apply to wood wool (heading 4405).
4. Heading 1403 does not apply to prepared knots or tufts for broom or brush making (heading 9603).

SECTION III
ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;
PREPARED EDIBLE FATS;
ANIMAL OR VEGETABLE WAXES

CHAPTER 15
ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;
PREPARED EDIBLE FATS;
ANIMAL OR VEGETABLE WAXES

Notes:

1. This chapter does not cover:

(a) pig fat or poultry fat of heading 0209;

(b) cocoa butter, fat and oil (heading 1804);

(c) edible preparations containing by weight more than 15 % of the products of heading 0405 (generally, Chapter 21);

(d) greaves (heading 2301) or residues of headings 2304 to 2306;

(e) fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or

(f) factice derived from oils (heading 4002).

2. Heading 1509 does not apply to oils obtained from olives by solvent extraction (heading 1510).

3. Heading 1518 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 1522.

Subheading note:

1. For the purposes of subheadings 1514 11 and 1514 19, the expression 'low erucic acid rape or colza oil' means the fixed oil which has an erucic acid content of less than 2 % by weight.

Additional notes

1. For the purposes of subheadings 1507 10, 1508 10, 1510 00 10 00, 1511 10, 1512 11, 1512 21, 1513 11, 1513 21, 1514 11, 1514 91, 1515 11, 1515 21, 1515 50 11 00, 1515 50 19 00, 1515 90 21 00, 1515 90 29 00, 1515 90 40 00 do 1515 90 59 00 and 1518 00 31 00:

(a) fixed vegetable oils, fluid or solid, obtained by pressure, shall be considered as 'crude' if they have undergone no other processing than:

— decantation within the normal time limits,

— centrifugation or filtration, provided that, in order to separate the oils from their solid constituents, only mechanical force, such as gravity, pressure or centrifugal force, has been employed (excluding any adsorption filtering process or any other physical or chemical process);

(b) fixed vegetable oils, fluid or solid, obtained by extraction shall continue to be considered as 'crude' when they cannot be distinguished, by their colour, odour or taste, nor by recognised special analytical properties, from vegetable oils and fats obtained by pressure;

(c) the expression 'crude oils' shall be taken to extend to degummed soya-bean oil and to cotton-seed oil from which the gossypol has been removed.

2. A. Headings 1509 and 1510 cover only oils derived solely from the treatment of olives, except olive oil that was subject to reesterification process and mixture of olive oil with other oils.

**SECTION IV
PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND
MANUFACTURED
TOBACCO SUBSTITUTES**

Note:

1. In this section, the term 'pellets' means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

**CHAPTER 16
PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR
OTHER AQUATIC INVERTEBRATES**

Notes:

1. This chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 0504.

2. Food preparations fall in this chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 1902 or to the preparations of heading 2103 or 2104.

For preparations containing liver, the provisions of the second sentence shall not apply in determining the subheadings within heading 1601 or 1602.

Subheading notes:

1. For the purposes of subheading 1602 10, the expression 'homogenised preparations' means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 1602.

2. The fish and crustaceans specified in the subheadings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Additional notes:

1. For the purposes of subheadings 1602 31 11 00, 1602 32 11 00, 1602 39 21 00, 1602 50 10 00, 1602 90 61 00, 1602 90 72 00 and 1602 90 74 00, the term 'uncooked' shall apply to products which have not been subjected to any heat treatment or which have been subjected to a heat treatment insufficient to ensure the coagulation of meat proteins in the whole of the product and which, therefore, in the case of subheadings 1602 50 10 00, 1602 90 61 00, 1602 90 72 00 and 1602 90 74 00, show traces of a pinkish liquid on the cut surface when the product is cut along a line passing through its thickest part.

2. For the purposes of subheadings 1602 41 10 00, 1602 42 10 00 and 1602 49 11 00 to 1602 49 15 00, the expression 'cuts thereof' applies only to prepared or preserved meat which, due to the size and the characteristics of the coherent muscle tissue, is identifiable as having been obtained from hams, shoulders, loins, or collars of domestic swine, as the case may be.

CHAPTER 17 SUGARS AND SUGAR CONFECTIONERY

Note:

1. This chapter does not cover:

(a) sugar confectionery containing cocoa (heading 1806);

(b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or

(c) medicaments or other products of Chapter 30.

Subheading note:

1. For the purposes of subheadings 1701 11 and 1701 12, 'raw sugar' means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99,50.

Additional notes:

1. For the purposes of subheadings 1701 11 10 00, 1701 11 90 00, 1701 12 10 00 and 1701 12 90 00, 'raw sugar' means sugar, not flavoured or coloured or containing any other added substances, containing, in the dry state, less than 99,5 % by weight of sucrose determined by the polarimetric method.

2. For the purposes of subheading 1701 99 10 00, 'white sugar' means sugar, not flavoured or coloured or containing any other added substances, containing, in the dry state, 99,5 % or more by weight of sucrose, determined by the polarimetric method.

3. For the purposes of subheadings 1702 30 10 00, 1702 40 10 00, 1702 60 10 00 and 1702 90 30 00, 'isoglucose' means the product obtained from glucose or its polymers with a content by weight in the dry state of at least 10 % fructose.

6. 'Inulin syrup' means:

(a) for the purposes of subheading 1702 60 80, the immediate product obtained by hydrolysis of inulin or oligofructoses, containing in the dry state more than 50 % fructose in free form or as sucrose;

(b) for the purposes of subheading 1702 90 80, the immediate product obtained by hydrolysis of inulin or oligofructoses, containing in the dry state at least 10 % but not more than 50 % of fructose in free form or as sucrose.

CHAPTER 18 COCOA AND COCOA PREPARATIONS

Notes:

1. This chapter does not cover the preparations of heading 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.

2. Heading 1806 includes sugar confectionery containing cocoa and, subject to note 1 to this chapter, other food preparations containing cocoa.

Additional notes:

1. Subheadings 1806 90 11 and 1806 90 19 do not cover chocolates made entirely of one type of chocolate.

CHAPTER 19 PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

Notes:

1. This chapter does not cover:

(a) except in the case of stuffed products of heading 1902, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 2309); or

(c) medicaments or other products of Chapter 30.

2. For the purposes of heading 1901:

(a) the term 'groats' means cereal groats of Chapter 11;

(b) the terms 'flour' and 'meal' mean:

(1) cereal flour and meal of Chapter 11, and

(2) flour, meal and powder of vegetable origin of any chapter, other than flour, meal or powder of dried vegetables (heading 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).

3. Heading 1904 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 1806 (heading 1806).

4. For the purposes of heading 1904, the expression 'otherwise prepared' means prepared or processed to an extent beyond that provided for in the headings of or notes to Chapter 10 or 11.

Additional notes:

1. The expression 'sweet biscuits' in subheading 1905 31 applies only to products having a water content of not more than 12 % by weight and a fat content of not more than 35 % by weight (fillings and coatings are not to be taken into consideration in determining these contents).

2. Subheadings 1905 32 do not apply on wafers and sealing wafers with water content more than 10% per mass (subheadings 1905 90 40 00)

CHAPTER 20
PREPARATIONS OF VEGETABLES, FRUIT,
NUTS OR OTHER PARTS OF PLANTS

Notes:

1. This chapter does not cover:

(a) vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

(b) food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or

(c) homogenized composite food preparations of heading 2104.

2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).

3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in note 1(a).

4. Tomato juice, the dry weight content of which is 7 % or more, is to be classified in heading 2002.

5. For the purposes of heading 2007, the expression ‘obtained by cooking’ means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6. For the purposes of heading 2009, the expression ‘juices, unfermented and not containing added spirit’ means juices of an alcoholic strength by volume (see note 2 to Chapter 22) not exceeding 0,5 % vol.

Subheading notes:

1. For the purposes of subheading 2005 10, the expression ‘homogenized vegetables’ means preparations of vegetables, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005 10 takes precedence over all other subheadings of heading 2005.

2. For the purposes of subheading 2007 10, the expression ‘homogenized preparations’ means preparations of fruit, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007 10 takes precedence over all other subheadings of heading 2007.

3. For the purposes of subheadings 2009 12, 2009 21, 2009 31, 2009 41, 2009 61 and 2009 71, the expression ‘Brix value’ means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

Additional notes:

1. For the purposes of heading 2001, vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid must have a content of free, volatile acid of 0,5 % by weight or more, expressed as acetic acid. In addition, mushrooms of subheading 2001 90 50 should not have a salt content exceeding 2,5 % by weight.

2. The products of subheadings 2008 20 to 2008 80, 2008 92 and 2008 99 shall be considered as containing added sugar when the ‘sugar content’ thereof exceeds by weight the percentages given hereunder, according to the kind of fruit or edible part of plant concerned:

— pineapples and grapes: 13 %,

— other fruits, including mixtures of fruit, and other edible parts of plants: 9 %.

4. For the purposes of subheadings 2008 30 11 00 to 2008 30 39 00, 2008 40 11 00 to 2008 40 39 00, 2008 50 11 00 to 2008 50 59 00, 2008 60 11 00 to 2008 60 39 00, 2008 70 11 00 to 2008 70 59 00, 2008 80 11 00 to 2008 80 39 00, 2008 92 12 00 to 2008 92 38 00 and 2008 99 11 00 to 2008 99 40 00, the following expressions shall have the meanings hereby assigned to them:

— ‘actual alcoholic strength by mass’: the number of kilograms of pure alcohol contained in 100 kg of the product

— ‘% mas’: the symbol for alcoholic strength by mass.

4. (a) The added sugar content of products of heading 2009 corresponds to the ‘sugar content’ less the figures given hereunder, according to the kind of juice concerned:

— lemon or tomato juice: 3,

— grape juice: 15,

— other fruit or vegetable juices, including mixtures of juices: 13.

(b) The fruit juices with added sugar, of a Brix value not exceeding 67 and containing less than 50 % by weight of fruit juices in their natural state obtained from fruits or by dilution of concentrated juice, lose their original character of fruit juices of heading 2009.

5. For the purposes of subheadings 2009 69 51 and 2009 69 71, ‘concentrated grape juice (including grape must)’ means grape juice (including grape must) for which the figure indicated by a refractometer at a temperature of 20 °C is not less than 50,9 %.

7. For the purposes of subheadings 2001 90 91 00, 2006 00 35 00, 2006 00 91 00, 2007 10 91 00, 2007 99 93 00, 2008 19 11 00, 2008 19 59 00, 2008 92 12 00, 2008 92 16 00, 2008 92 32 00, 2008 92 36 00, 2008 92 51 00, 2008 92 72 00, 2008 92 76 00, 2008 92 92 00, 2008 92 94 00, 2008 92 97 00, 2008 99 36 00, 2008 99 38 00, 2009 80 36 00, 2009 80 73 00, 2009 80 88 00, 2009 80 97 00, 2009 90 92 00, 2009 90 95 00 and 2009 90 97 00, ‘tropical fruit’ means guavas, mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya.

8. For the purposes of subheadings 2001 90 91 00, 2006 00 35 00, 2006 00 91 00, 2007 99 93 00, 2008 19 11 00, 2008 19 91 00, 2008 92 12 00, 2008 92 16 00, 2008 92 32 00, 2008 92 36 00, 2008 92 51 00, 2008 92 72 00, 2008 92 76 00, 2008 92 92 00, 2008 92 94 00 and 2008 92 97 00, ‘tropical nuts’ means coconuts, cashew nuts, Brazil nuts, areca (or betel), cola and macadamia nuts.

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

Notes:

1. This chapter does not cover:

(a) mixed vegetables of heading 0712;

(b) roasted coffee substitutes containing coffee in any proportion (heading 0901);

(c) flavoured tea (heading 0902);

(d) spices or other products of headings 0904 to 0910;

(e) food preparations, other than the products described in heading 2103 or 2104, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(f) yeast put up as a medicament or other products of heading 3003 or 3004; or

(g) prepared enzymes of heading 3507.

2. Extracts of the substitutes referred to in note 1(b) are to be classified in heading 2101.

3. For the purposes of heading 2104, the expression 'homogenized composite food preparations' means preparations consisting of a finely homogenized mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Additional notes:

1. For the purpose of subheadings 2103 20 00 00 and 2103 90 90 00, the term "sauces" do not apply on vegetable, fruit or other edible parts of plants if the percent of these ingredients, that can pass through metal sieve with aperture of 5 mm, after splashing with water of 20C temperature, lower than 80% per mass counted on original product.

2. For the purposes of subheadings 2106 10 20 00 and 2106 90 92 00, the term 'starch' also covers starch breakdown products.

3. For the purposes of subheading 2106 90 10 00, the term 'cheese fondues' shall be taken to mean preparations containing 12 % or more but less than 18 % of milkfats and made from melted cheese (Emmentaler and Gruyère exclusively) with the addition of white wine, kirsch, starch and spices and put up in immediate packings of a net capacity of 1 kg or less.

4. For the purposes of subheading 2106 90 20 00, 'compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages' means those preparations having an alcoholic strength by volume of more than 0,5 % vol.

5. For the purposes of subheading 2106 90 30, 'isoglucose' means the product obtained from glucose or its polymers with a content by weight in the dry state of at least 10 % fructose.

CHAPTER 22
BEVERAGES, SPIRITS AND VINEGAR

Notes:

1. This chapter does not cover:

(a) products of this chapter (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally, heading 2103);

- (b) sea water (heading 2501);
 - (c) distilled or conductivity water or water of similar purity (heading 2851);
 - (d) acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 2915);
 - (e) medicaments of heading 3003 or 3004; or
 - (f) perfumery or toilet preparations (Chapter 33).
2. For the purposes of this chapter and of Chapters 20 and 21, the alcoholic strength by volume shall be determined at a temperature of 20 °C.
3. For the purposes of heading 2202, the term ‘non-alcoholic beverages’ means beverages of an alcoholic strength by volume not exceeding 0,5 % vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.

Subheading note:

1. For the purposes of subheading 2204 10, the expression ‘sparkling wine’ means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bar.

Additional notes:

1. Subheading 2202 10 00 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, providing they are for direct consumption as a beverage.
2. For the purposes of headings 2204 and 2205 and subheading 2206 00 10 00:
- (a) ‘actual alcoholic strength by volume’ means the number of volumes of pure alcohol contained at a temperature of 20 °C in 100 volumes of the product at that temperature;
 - (b) ‘potential alcoholic strength by volume’ means the number of volumes of pure alcohol at a temperature of 20 °C capable of being produced by total fermentation of the sugars contained in 100 volumes of the product at that temperature;
 - (c) ‘total alcoholic strength by volume’ means the sum of the actual and potential alcoholic strengths;
 - (d) ‘natural alcoholic strength by volume’ means the total alcoholic strength by volume of a product before any enrichment;
 - (e) ‘% vol’ is the symbol for alcoholic strength by volume.
3. For the purposes of subheading 2204 30 10 00, ‘grape must in fermentation’ means the product derived from the fermentation of grape must, having an actual alcoholic strength by volume of more than 1 % vol and less than three-fifths of its total alcoholic strength by volume.
4. For the purposes of subheadings 2204 21 and 2204 29:

A. 'total dry extract' means the content in grams per litre of all the substances in a product which, under given physical conditions, do not volatilise.

The total dry extract must be determined with the densimeter at 20 °C;

B. (a) the presence in the products of subheadings 2204 21 11 00 to 2204 21 99 00 and 2204 29 12 00 to 2204 29 99 00 of the quantities of total dry extract per litre indicated in I, II, III and IV below does not affect their classification:

I. products of an actual alcoholic strength by volume of not more than 13 % vol: 90 g or less of total extract per litre;

II. products of an actual alcoholic strength by volume of more than 13 % vol but not more than 15 % vol: 130 g or less of total dry extract per litre;

III. products of an actual alcoholic strength by volume of more than 15 % vol but not more than 18 % vol: 130 g or less of total dry extract per litre;

IV. products of an actual alcoholic strength by volume of more than 18 % vol but not more than 22 % vol: 330 g or less of total dry extract per litre.

Products with a total dry extract exceeding the maximum quantity shown above in each category are to be classified in the next following category, except that if the total dry extract exceeds 330 g/l the products are to be classified in subheadings 2204 21 99 00 and 2204 29 99 00;

(b) the above rules do not apply to products of subheadings 2204 21 93 00, 2204 21 97 00, 2204 29 93 00 and 2204 29 97 00.

5. Subheadings 2204 21 11 00 to 2204 21 99 00 and 2204 29 12 00 to 2204 29 99 00 shall be taken to include:

(a) grape must with fermentation arrested by the addition of alcohol, that is to say, a product:

— having an actual alcoholic strength by volume of not less than 12 % vol but less than 15 % vol, and

— obtained by the addition to unfermented grape must having a natural alcoholic strength by volume of not less than 8,5 % vol of a product derived from the distillation of wine;

(b) wine fortified for distillation, that is to say, a product:

— having an actual alcoholic strength by volume of not less than 18 % vol but not more than 24 % vol,

— obtained exclusively by the addition to wine containing no residual sugar of an unrectified product derived from the distillation of wine and having a maximum actual alcoholic strength by volume of 86 % vol, and

— having a maximum volatile acidity of 1,5 g/l, expressed as acetic acid;

(c) liqueur wine, that is to say, a product:

— having a total alcoholic strength by volume of not less than 17,5 % vol and an actual alcoholic strength by volume of not less than 15 % vol but not more than 22 % vol,
and

— obtained from grape must or wine, which must come from vine varieties approved in the third country of origin for the production of liqueur wine and have a minimum natural alcoholic strength by volume of 12 % vol,

— by freezing,

or

— by the addition during or after fermentation:

— of a product derived from the distillation of wine, or

— of concentrated grape must or, in the case of certain quality liqueur wines appearing on a list to be adopted of wines for which such practice is traditional, of grape must concentrated by direct heat, which, apart from this operation, corresponds to the definition of concentrated grape must,
or

— of a mixture of these products.

However, certain quality liqueur wines appearing on a list to be adopted may be obtained from unfermented fresh grape must which does not need to have a minimum natural alcoholic strength by volume of 12 % vol.

6. For the purposes of subheadings 2204 30 92 00 and 2204 30 96 00, 'concentrated grape must' means grape must for which the figure indicated by a refractometer at a temperature of 20 °C is not less than 50,9 %.

7. Only vermouth and other wine of fresh grapes flavoured with plants or aromatic substances having an actual alcoholic strength by volume of not less than 7 % vol shall be regarded as products of heading 2205.

8. For the purposes of subheading 2206 00 10, the expression 'piquette' means the product obtained by the fermentation of untreated grape marc macerated in water or by the extraction of fermented grape marc with water.

9. For the purposes of subheadings 2206 00 31 00 and 2206 00 39 00, the following are regarded as 'sparkling':

— fermented beverages in bottles with 'mushroom' stoppers held in place by ties or fastenings,

— fermented beverages otherwise put up, with an excess pressure of not less than 1,5 bar, measured at a temperature of 20 °C.

10. For the purposes of subheadings 2209 00 11 00 and 2209 00 19 00, the expression 'wine vinegar' means vinegar obtained exclusively by acetous fermentation of wine and having a total acidity of not less than 60 g/l, expressed as acetic acid.

CHAPTER 23
RESIDUES AND WASTE FROM THE FOOD INDUSTRIES;
PREPARED ANIMAL FODDER

Note:

1. Heading 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading note:

1. For the purposes of subheading 2306 41, the expression 'low erucic acid rape or colza seeds' means seeds as defined in subheading note 1 to Chapter 12.

Additional notes:

1. Subheadings 2303 10 11 00 and 2303 10 19 00 include only residues from the manufacture of starch from maize and do not cover blends of such residues with products derived from other plants or products derived from maize otherwise than in the course of the production of starch by the wet process.

Their starch content may not exceed 28 % by weight on the dry product, and their fat content cannot exceed 4,5 % by weight on the dry product.

2. Subheading 2306 70 00 00 includes only residues from the extraction of oil of germs of maize and containing the following ingredients in the quantities specified, calculated by weight on the dry product:

(a) products of an oil content of less than 3 %:

— starch content: less than 45 %,

— protein content (nitrogen content \times 6,25): not less than 11,5 %;

(b) products of an oil content of not less than 3 % and not more than 8 %:

— starch content: less than 45 %,

— protein content (nitrogen content \times 6,25): not less than 13 %.

Moreover, such residues shall not contain ingredients which are not obtained from maize grains.

Products containing components from parts of maize grains which have been added after processing and have not been subjected to the oil extraction process are excluded.

3. For the purposes of subheadings 2307 00 11 00, 2307 00 19 00, 2308 00 11 00 and 2308 00 19 00, the following expressions shall have the meanings hereby assigned to them:

— ‘actual alcoholic strength by mass’: the number of kilograms of pure alcohol contained in 100 kg of the product,

— ‘potential alcoholic strength by mass’: the number of kilograms of pure alcohol capable of being produced by total fermentation of the sugars contained in 100 kg of the product,

— ‘total alcoholic strength by mass’: the sum of the actual and potential alcoholic strengths by mass,

— ‘% mas’: the symbol for alcoholic strength by mass.

4. For the purposes of subheadings 2309 10 11 00 to 2309 10 70 00 and 2309 90 31 00 to 2309 90 70 00, the expression ‘milk products’ means the products of headings 0401, 0402, 0404, 0405 and 0406 and of subheadings 0403 10 11 00 to 0403 10 39 00, 0403 90 11 00 to 0403 90 69 00, 1702 11 00 00, 1702 19 00 00 and 2106 90 51 00

5. Subheading 2309 90 20 includes only residues from the manufacture of starch from maize, and does not cover blends of such residues with products derived from other plants or products derived from maize otherwise than in the course of the production of starch by the wet process, containing:

— screenings from maize used in the wet process in a proportion not exceeding 15 % by weight, and/or

— residues of maize steep-water, from the wet process, including residues of steep-water used for the manufacture of alcohol or of other starch derived products.

These products may also contain residues from the extraction of maize germ oil by the wet milling process.

CHAPTER 24 TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note:

1. This chapter does not cover medicinal cigarettes (Chapter 30).

SECTION V MINERAL PRODUCTS

CHAPTER 25 **SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT**

Notes:

1. Except where their context or note 4 to this chapter otherwise requires, the headings of this chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product),

crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This chapter does not cover:

- (a) sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 2802);
- (b) earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3 (heading 2821);
- (c) medicaments or other products of Chapter 30;
- (d) perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) setts, curbstones or flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp-course slates (heading 6803);
- (f) precious or semi-precious stones (heading 7102 or 7103);
- (g) cultured crystals (other than optical elements) weighing not less than 2,5 g each, of sodium chloride or of magnesium oxide, of heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 9001);
- (h) billiard chalks (heading 9504); or
- (ij) writing or drawing chalks or tailors' chalks (heading 9609).

3. Any products classifiable in heading 2517 and any other heading of the chapter are to be classified in heading 2517.

4. Heading 2530 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

CHAPTER 26 ORES, SLAG AND ASH

Notes:

1. This chapter does not cover:

- (a) slag or similar industrial waste prepared as macadam (heading 2517);

- (b) natural magnesium carbonate (magnesite), whether or not calcined (heading 2519);
- (c) sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 2710);
- (d) basic slag of Chapter 31;
- (e) slag wool, rock wool or similar mineral wools (heading 6806);
- (f) waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 7112); or
- (g) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings 2601 to 2617, the term 'ores' means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 2620 applies only to:

- (a) ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 2621); and
- (b) ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading notes:

- 1. For the purposes of subheading 2620 21, 'leaded gasoline sludges and leaded anti-knock compound sludges' mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
- 2. Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620 60.

CHAPTER 27
MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION;
BITUMINOUS SUBSTANCES; MINERAL WAXES

Notes:

- 1. This chapter does not cover:
 - (a) separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 2711;

(b) medicaments of heading 3003 or 3004; or

(c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.

2. References in heading 2710 to 'petroleum oils and oils obtained from bituminous minerals' include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1 013 mbar when a reduced-pressure distillation method is used (Chapter 39).

3. For the purposes of heading 2710, 'waste oils' means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in note 2 to this chapter), whether or not mixed with water. These include:

(a) such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(b) sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and

(c) such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading notes:

1. For the purposes of subheading 2701 11, 'anthracite' means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.

2. For the purposes of subheading 2701 12, 'bituminous coal' means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5 833 kcal/kg.

3. For the purposes of subheadings 2707 10, 2707 20, 2707 30, 2707 40 and 2707 60, the terms 'benzol (benzene)', 'toluol (toluene)', 'xylol (xylenes)', 'naphthalene' and 'phenols' apply to products which contain more than 50 % by weight of benzene, toluene, xylenes, naphthalene or phenols, respectively.

4. For the purposes of subheading 2710 11, 'light oils and preparations' are those of which 90 % or more by volume (including losses) distil at 210 °C (ASTM D 86 method).

Additional notes:

1. For the purposes of heading 2710:

(a) 'special spirits' (subheadings 2710 11 21 00 and 2710 11 25 00) mean light oils as defined in subheading note 4 to this chapter, not containing any anti-knock preparations, and with a

difference of not more than 60 °C between the temperatures at which 5 % and 90 % by volume (including losses) distil;

(b) ‘white spirit’ (subheading 2710 11 21) means special spirits as defined in paragraph (a) above with a flash-point higher than 21 °C by the Abel-Pensky method;

(c) ‘medium oils’ (subheadings 2710 19 11 00 to 2710 19 29 00) mean oils and preparations of which less than 90 % by volume (including losses) distils at 210 °C and 65 % or more by volume (including losses) distils at 250 °C (ASTM D 86 method);

(d) ‘heavy oils’ (subheadings 2710 19 31 00 to 2710 19 99 00) mean oils and preparations of which less than 65 % by volume (including losses) distils at 250 °C by the ASTM D 86 method or of which the distillation percentage at 250 °C cannot be determined by that method;

(e) ‘gas oils’ (subheadings 2710 19 31 00 to 2710 19 49 00) mean heavy oils as defined in paragraph (d) above of which 85 % or more by volume (including losses) distils at 350 °C (ASTM D 86 method);

(f) ‘fuel oils’ (subheadings 2710 19 51 to 2710 19 69) mean heavy oils as defined in paragraph (d) above (other than gas oils as defined in paragraph (e)) which, for a corresponding diluted colour C, have a viscosity V:

— not exceeding that shown in line I of the following table when the sulphated ashes content is less than 1 % by the ASTM D 874 method and the saponification index is less than 4 by the ASTM D 939-54 method,

— exceeding that shown in line II when the pour point is not less than 10 °C by the ASTM D 97 method,

— exceeding that shown in line I but not exceeding that shown in line II when 25 % or more by volume distils at 300 °C by the ASTM D 86 method or, if less than 25 % by volume distils at 300 °C, when the pour point is higher than 10 °C below zero by the ASTM D 97 method. These provisions apply only to oils having a diluted color C of less than 2.

Diluted color C/Viscosity V concordance table

Colour C		0	0,5	1	1,5	2	2,5	3	3,5	4	4,5	5	5,5	6	6,5	7	7,5 and above
Viscosity V	I	4	4	4	5,4	9	15,1	25,3	42,4	71,1	119	200	335	562	943	1580	2650
	II	7	7	7	7	9	15,1	25,3	42,4	71,1	119	200	335	562	943	1580	2650

The term ‘viscosity V’ means the kinematic viscosity at 50 °C expressed in 10⁻⁶ m² s⁻¹ by the ASTM D 445 method.

The term ‘diluted colour C’ means the colour of a product, as determined by the ASTM D 1500 method, after one part of such product has been mixed with 100 parts by volume of carbon tetrachloride. The colour must be determined immediately after dilution.

Subheadings 2710 19 51 00 to 2710 19 69 00 cover only fuel oils of natural colour.

These subheadings do not cover heavy oils defined in paragraph (d) above for which it is not possible to determine:

— the distillation percentage at 250 °C by the ASTM D 86 method (zero shall be deemed to be a percentage),

— the kinematic viscosity at 50 °C by the ASTM D 445 method,

— or the diluted colour C by the ASTM D 1500 method.

Such products fall in subheadings 2710 19 71 00 to 2710 19 99 00.

2. For the purposes of heading 2712, the expression ‘crude petroleum jelly’ (subheading 2712 10 10) shall be taken to apply to petroleum jelly of a natural colour higher than 4,5 by the ASTM D 1500 method.

3. For the purposes of subheadings 2712 90 31 00 to 2712 90 39 00, the term ‘crude’ shall be taken to apply to products:

(a) with an oil content of 3,5 or higher by the ASTM D 721 method, if their viscosity at 100 °C is lower than $9 \times 10^{-6} \text{ m}^2 \text{ s}^{-1}$ by the ASTM D 445 method;

or

(b) of a natural colour higher than 3 by the ASTM D 1500 method, if their viscosity at 100 °C is $9 \times 10^{-6} \text{ m}^2 \text{ s}^{-1}$ or higher by the ASTM D 445 method.

4. For the purposes of headings 2710, 2711 and 2712, the term ‘specific process’ shall be taken to apply to the following operations:

(a) vacuum distillation;

(b) redistillation by a very thorough fractionation process;

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;

(g) polymerisation;

(h) alkylation;

(ij) isomerisation;

(k) (in respect of products of subheadings 2710 19 31 00 to 2710 19 99 00 only) desulphurization with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);

(l) (in respect of products of heading 2710 only) deparaffining by a process other than filtering;

(m) (in respect of products of subheadings 2710 19 31 00 to 2710 19 99 00 only) treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of subheadings 2710 19 71 to 2710 19 99 (e.g. hydrofinishing or decolorisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(n) (in respect of products of subheadings 2710 19 51 00 to 2710 19 69 00 only) atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C by the ASTM D 86 method.

(o) (in respect of products of subheadings 2710 19 71 00 to 2710 19 99 00 only) treatment by means of a high-frequency electrical brush-discharge;

(p) solely for products under subheading 2712 90 31 00: de-oiling by fractional crystallization.

SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes:

1. (a) Goods (other than radioactive ores) answering to a description in heading 2844 or 2845 are to be classified in those headings and in no other heading of the nomenclature.

(b) Subject to paragraph (a) above, goods answering to a description in heading 2843 or 2846 are to be classified in those headings and in no other heading of this section.

2. Subject to note 1 above, goods classifiable in heading 3004, 3005, 3006, 3212, 3303, 3304, 3305, 3306, 3307, 3506, 3707 or 3808 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the nomenclature.

3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28
INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF
PRECIOUS METALS, OF RARE-EARTH METALS,
OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

Notes:

1. Except where the context otherwise requires, the headings of this chapter apply only to:

(a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) the products mentioned in (a) above dissolved in water;

(c) the products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(d) the products mentioned in (a), (b) or (c) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;

(e) the products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2. In addition to dithionites and sulphyoxylates, stabilised with organic substances (heading 2831), carbonates and peroxocarbonates of inorganic bases (heading 2836), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 2837), fulminates, cyanates and thiocyanates, of inorganic bases (heading 2838), organic products included in headings 2843 to 2846 and carbides (heading 2849), only the following compounds of carbon are to be classified in this chapter:

(a) oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 2811);

(b) halide oxides of carbon (heading 2812);

(c) carbon disulphide (heading 2813);

(d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 2842);

(e) hydrogen peroxide, solidified with urea (heading 2847), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2851) other than calcium cyanamide, whether or not pure (Chapter 31).

3. Subject to the provisions of note 1 to Section VI, this chapter does not cover:

(a) sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(b) organo-inorganic compounds other than those mentioned in note 2 above;

(c) products mentioned in note 2, 3, 4 or 5 to Chapter 31;

(d) inorganic products of a kind used as luminophores, of heading 3206; glass frit and other glass in the form of powder, granules or flakes, of heading 3207;

(e) artificial graphite (heading 3801); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packings for retail sale, of heading 3824; cultured crystals (other than optical elements) weighing not less than 2,5 g each, of the halides of the alkali or alkaline-earth metals, of heading 3824;

(f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 7102 to 7105), or precious metals or precious-metal alloys of Chapter 71;

(g) the metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or

(h) optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 9001).

4. Chemically defined complex acids consisting of a non-metal acid of sub-chapter II and a metal acid of sub-chapter IV are to be classified in heading 2811.

5. Headings 2826 to 2842 apply only to metal or ammonium salts or peroxy salts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 2842.

6. Heading 2844 applies only to:

(a) technetium (atomic No 43), promethium (atomic No 61), polonium (atomic No 84) and all elements with an atomic number greater than 84;

(b) natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(c) compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0,002 μ Ci/g);

(e) spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) radioactive residues whether or not usable.

The term 'isotopes', for the purposes of this note and of the wording of headings 2844 and 2845, refers to:

— individual nuclides, excluding, however, those existing in nature in the monoisotopic state,

— mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7. Heading 2848 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 3818.

Additional note:

1. Unless provided otherwise, the salts specified in subheadings include acid salts and basic salts.

CHAPTER 29 ORGANIC CHEMICALS

Notes:

1. Except where the context otherwise requires, the headings of this chapter apply only to:

(a) separate chemically defined organic compounds, whether or not containing impurities;

(b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

(c) the products of headings 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940, or the products of heading 2941, whether or not chemically defined;

(d) the products mentioned in (a), (b) or (c) above dissolved in water;

(e) the products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for a specific use rather than for general use;

(f) the products mentioned in (a), (b), (c), (d) or (e) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;

(g) the products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for a specific use rather than for general use;

(h) the following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotizable amines and their salts.

2. This chapter does not cover:

(a) goods of heading 1504 or crude glycerol of heading 1520;

(b) ethyl alcohol (heading 2207 or 2208);

(c) methane or propane (heading 2711);

(d) the compounds of carbon mentioned in note 2 to Chapter 28;

(e) urea (heading 3102 or 3105);

(f) colouring matter of vegetable or animal origin (heading 3203), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 3204) or dyes or other colouring matter put up in forms or packings for retail sale (heading 3212);

(g) enzymes (heading 3507);

(h) metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 3606);

(ij) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packings for retail sale, of heading 3824; or

(k) optical elements, for example, of ethylenediamine tartrate (heading 9001).

3. Goods which could be included in two or more of the headings of this chapter are to be classified in that one of those headings which occurs last in numerical order.

4. In headings 2904 to 2906, 2908 to 2911 and 2913 to 2920, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as 'nitrogen-functions' for the purposes of heading 2929.

For the purposes of headings 2911, 2912, 2914, 2918 and 2922, 'oxygen-function' is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 2905 to 2920.

5. (a) The esters of acid-function organic compounds of sub-chapters I to VII with organic compounds of these sub-chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-chapters.

(b) Esters of ethyl alcohol with acid-function organic compounds of sub-chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

(c) Subject to note 1 to Section VI and note 2 to Chapter 28:

(1) inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-chapters I to X or heading 2942, are to be classified in the heading appropriate to the organic compound; and

(2) salts formed between organic compounds of sub-chapters I to X or heading 2942 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the chapter.

(d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 2905).

(e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6. The compounds of headings 2930 and 2931 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading 2930 (organo-sulphur compounds) and heading 2931 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings 2932, 2933 and 2934 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

8. For the purposes of heading 2937:

(a) the term 'hormones' includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

(b) the expression 'used primarily as hormones' applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading note

1. Within any one heading of this chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds), provided that they are not more specifically covered by any other subheading and that there is no residual subheading named 'Other' in the series of subheadings concerned.

CHAPTER 30 PHARMACEUTICAL PRODUCTS

Notes:

1. This chapter does not cover:

(a) foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);

(b) plasters specially calcined or finely ground for use in dentistry (heading 2520);

(c) aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 3301);

(d) preparations of headings 3303 to 3307, even if they have therapeutic or prophylactic properties;

(e) soap or other products of heading 3401 containing added medicaments;

(f) preparations with a basis of plaster for use in dentistry (heading 3407); or

(g) blood albumin not prepared for therapeutic or prophylactic uses (heading 3502).

2. For the purposes of heading 3002, the expression 'modified immunological products' applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.

3. For the purposes of headings 3003 and 3004 and of note 4(d) to this chapter, the following are to be treated:

(a) as unmixed products:

(1) unmixed products dissolved in water;

(2) all goods of Chapter 28 or 29; and

(3) simple vegetable extracts of heading 1302, merely standardized or dissolved in any solvent;

(b) as products which have been mixed:

(1) colloidal solutions and suspensions (other than colloidal sulphur);

(2) vegetable extracts obtained by the treatment of mixtures of vegetable materials; and

(3) salts and concentrates obtained by evaporating natural mineral waters.

4. Heading 3006 applies only to the following, which are to be classified in that heading and in no other heading of the nomenclature:

(a) sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;

(b) sterile laminaria and sterile laminaria tents;

(c) sterile absorbable surgical or dental haemostatics;

(d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(e) blood-grouping reagents;

(f) dental cements and other dental fillings; bone reconstruction cements;

(g) first-aid boxes and kits;

(h) chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides;

(ij) gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; and

(k) waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life.

Additional note:

1. Heading 3004 includes herbal medicinal preparations and preparations based on the following active substances: vitamins, minerals, essential aminoacids or fatty acids, in packings for retail sale. These preparations are classified in heading 3004 if they bear on the label, packaging or on the accompanying user directions the following statements of:

(a) the specific diseases, ailments or their symptoms for which the product is to be used;

(b) the concentration of active substance or substances contained therein;

(c) dosage; and

(d) mode of application.

This heading includes homeopathic medicinal preparations when they meet the above mentioned conditions of (a), (c) and (d).

In the case of preparations based on vitamins, minerals, essential amino-acids or fatty acids, the level of one of these substances per recommended daily dose indicated on the label must be significantly higher than the recommended daily allowance to maintain general health or well-being.

CHAPTER 31 FERTILISERS

Notes:

1. This chapter does not cover:

(a) animal blood of heading 0511;

(b) separate chemically defined compounds (other than those answering to the descriptions in note 2(A), 3(A), 4(A) or 5 below); or

(c) cultured potassium chloride crystals (other than optical elements) weighing not less than 2,5 g each, of heading 3824; optical elements of potassium chloride (heading 9001).

2. Heading 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:

(A) goods which answer to one or other of the descriptions given below:

(i) sodium nitrate, whether or not pure;

(ii) ammonium nitrate, whether or not pure;

(iii) double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;

(iv) ammonium sulphate, whether or not pure;

(v) double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

(vi) double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;

(vii) calcium cyanamide, whether or not pure or treated with oil;

(viii) urea, whether or not pure;

(B) fertilizers consisting of any of the goods described in (A) above mixed together;

(C) fertilizers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilizing substances;

(D) liquid fertilizers consisting of the goods of subparagraph (A)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:

(A) goods which answer to one or other of the descriptions given below:

(i) basic slag;

(ii) natural phosphates of heading 2510, calcined or further heat-treated than for the removal of impurities;

(iii) superphosphates (single, double or triple);

(iv) calcium hydrogenorthophosphate containing not less than 0,2 % by weight of fluorine calculated on the dry anhydrous product;

(B) fertilizers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit;

(C) fertilizers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilizing substances.

4. Heading 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:

(A) goods which answer to one or other of the descriptions given below:

(i) crude natural potassium salts (for example, carnallite, kainite and sylvite);

(ii) potassium chloride, whether or not pure, except as provided in note 1(c) above;

(iii) potassium sulphate, whether or not pure;

(iv) magnesium potassium sulphate, whether or not pure;

(B) fertilisers consisting of any of the goods described in (A) above mixed together.

5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 3105.

6. For the purposes of heading 3105, the term 'other fertilizers' applies only to products of a kind used as fertilizers and containing, as an essential constituent, at least one of the fertilizing elements nitrogen, phosphorus or potassium.

CHAPTER 32
TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES,
PIGMENTS AND OTHER COLOURING
MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS

Notes:

1. This chapter does not cover:

(a) separate chemically defined elements or compounds (except those of heading 3203 or 3204, inorganic products of a kind used as luminophores (heading 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading 3207, and also dyes and other colouring matter put up in forms or packings for retail sale of heading 3212);

(b) tannates or other tannin derivatives of products of headings 2936 to 2939, 2941 or 3501 to 3504; or

(c) mastics of asphalt or other bituminous mastics (heading 2715).

2. Heading 3204 includes mixtures of stabilized diazonium salts and couplers for the production of azo dyes.

3. Headings 3203 to 3206 apply also to preparations based on colouring matter (including, in the case of heading 3206, colouring pigments of heading 2530 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 3212), or to other preparations of headings 3207, 3208, 3209, 3210, 3212, 3213 and 3215.

4. Heading 3208 includes solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.

5. The expression 'colouring matter' in this chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression 'stamping foils' in heading 3212 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:

(a) metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

CHAPTER 33
ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET
PREPARATIONS

Notes:

1. This chapter does not cover:

(a) natural oleoresins or vegetable extracts of heading 1301 or 1302;

(b) soap or other products of heading 3401; or

(c) gum, wood or sulphate turpentine or other products of heading 3805.

2. The expression 'odoriferous substances' in heading 3302 refers only to the substances of heading 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3. Headings 3303 to 3307 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

4. The expression 'perfumery, cosmetic or toilet preparations' in heading 3307 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

CHAPTER 34
SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS,
LUBRICATING PREPARATIONS, ARTIFICIAL
WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS,
CANDLES AND SIMILAR ARTICLES,
MODELLING PASTES, 'DENTAL WAXES' AND DENTAL PREPARATIONS WITH A
BASIS OF PLASTER

Notes:

1. This chapter does not cover:

(a) edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould-release preparations (heading 1517);

(b) separate chemically defined compounds; or

(c) shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 3305, 3306 or 3307).

2. For the purposes of heading 3401, the expression 'soap' applies only to soap soluble in water. Soap and the other products of heading 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms, they are to be classified in heading 3405 as 'scouring powders and similar preparations'.

3. For the purposes of heading 3402, 'organic surface-active agents' are products which, when mixed with water at a concentration of 0,5 % at 20 °C and left to stand for one hour at the same temperature:

(a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

(b) reduce the surface tension of water to $4,5 \times 10^{-2}$ N/m (45 dyn/cm) or less.

4. In heading 3403, the expression 'petroleum oils and oils obtained from bituminous minerals' applies to the products defined in note 2 to Chapter 27.

5. In heading 3404, subject to the exclusions provided below, the expression 'artificial waxes and prepared waxes' applies only to:

(A) chemically produced organic products of a waxy character, whether or not water-soluble;

(B) products obtained by mixing different waxes;

(C) products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

(a) products of heading 1516, 3402 or 3823, even if having a waxy character;

(b) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521;

(c) mineral waxes or similar products of heading 2712, whether or not intermixed or merely coloured; or

(d) waxes mixed with, dispersed in or dissolved in a liquid medium (headings 3405, 3809, etc.).

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

Notes:

1. This chapter does not cover:

(a) yeasts (heading 2102);

(b) blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;

(c) enzymatic preparations for pre-tanning (heading 3202);

(d) enzymatic soaking or washing preparations and other products of Chapter 34;

(e) hardened proteins (heading 3913); or

(f) gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading 3505, the term 'dextrins' means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %.

Such products with a reducing sugar content exceeding 10 % fall in heading 1702.

Additional note:

1. Heading 3504 includes concentrated milk proteins with a protein content of more than 85 % by weight, calculated on the dry matter.

**CHAPTER 36
EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS;
CERTAIN COMBUSTIBLE PREPARATIONS**

Notes:

1. This chapter does not cover separate chemically defined compounds other than those described in note 2(a) or (b) below.

2. The expression 'articles of combustible materials' in heading 3606 applies only to:

(a) metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

(b) liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and

(c) resin torches, firelighters and the like.

**CHAPTER 37
PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS**

Notes:

1. This chapter does not cover waste or scrap.

2. In this chapter, the word 'photographic' relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

Additional notes:

1. In the case of sound films imported in two bands (the band bearing only the images and the band used for recording the sound), each band is to be classified in its appropriate heading.

2. The expression 'newsreels' (subheading 3706 90 51) shall be taken to apply to films of length of less than 330 m, and depicting current events of a political, sporting, military, scientific, literary, folkloric, touristic, society, etc., nature.

CHAPTER 38
MISCELLANEOUS CHEMICAL PRODUCTS

Notes:

1. This chapter does not cover:

(a) separate chemically defined elements or compounds with the exception of the following:

(1) artificial graphite (heading 3801);

(2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 3808;

(3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813);

(4) certified reference materials specified in note 2 below;

(5) products specified in note 3(a) or 3(c) below;

(b) mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally, heading 2106);

(c) ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of note 3(a) or 3(b) to Chapter 26 (heading 2620);

(d) medicaments (heading 3003 or 3004); or

(e) spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 2620), spent catalysts of a kind used principally for the recovery of precious metal (heading 7112) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2. (A) For the purpose of heading 3822, the expression 'certified reference materials' means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 3822 shall take precedence over any other heading in the nomenclature.

3. Heading 3824 includes the following goods which are not to be classified in any other heading of the nomenclature:

(a) cultured crystals (other than optical elements) weighing not less than 2,5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

- (b) fusel oil; Dippel's oil;
- (c) ink removers put up in packings for retail sale;
- (d) stencil correctors and other correcting fluids put up in packings for retail sale; and
- (e) ceramic firing testers, fusible (for example, Seger cones).

4. Throughout the nomenclature, 'municipal waste' means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term 'municipal waste', however, does not cover:

- (a) individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the nomenclature;
- (b) industrial waste;
- (c) waste pharmaceuticals, as defined in note 4(k) to Chapter 30;
or
- (d) clinical waste, as defined in note 6(a) below.

5. For the purposes of heading 3825, 'sewage sludge' means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and un-stabilized sludge. Stabilized sludge when suitable for use as fertilizer is excluded (Chapter 31).

6. For the purposes of heading 3825, the expression 'other wastes' applies to:

- (a) clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
- (b) waste organic solvents;
- (c) wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
- (d) other wastes from chemical or allied industries.

The expression 'other wastes' does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 2710).

Subheading note:

1. For the purposes of subheadings 3825 41 and 3825 49, 'waste organic solvents' are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

**SECTION VII
PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF**

Notes:

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

**CHAPTER 39
PLASTICS AND ARTICLES THEREOF**

Notes:

1. Throughout the nomenclature, the expression 'plastics' means those materials of headings 3901 to 3914 which are or have been capable, either at the moment of polymerization or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticizer) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the nomenclature, any reference to 'plastics' also includes vulcanized fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This chapter does not cover:

(a) waxes of heading 2712 or 3404;

(b) separate chemically defined organic compounds (Chapter 29);

(c) heparin or its salts (heading 3001);

(d) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 3208); stamping foils of heading 3212;

(e) organic surface-active agents or preparations of heading 3402;

(f) run gums or ester gums (heading 3806);

(g) diagnostic or laboratory reagents on a backing of plastics (heading 3822);

(h) synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

(ij) saddlery or harness (heading 4201) or trunks, suitcases, handbags or other containers of heading 4202;

(k) plaits, wickerwork or other articles of Chapter 46;

(l) wallcoverings of heading 4814;

(m) goods of Section XI (textiles and textile articles);

(n) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking sticks, whips, riding-crops or parts thereof);

(o) imitation jewellery of heading 7117;

(p) articles of Section XVI (machines and mechanical or electrical appliances);

(q) parts of aircraft or vehicles of Section XVII;

(r) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(s) articles of Chapter 91 (for example, clock or watch cases);

(t) articles of Chapter 92 (for example, musical instruments or parts thereof);

(u) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(v) articles of Chapter 95 (for example, toys, games, sports requisites); or

(w) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigaretteholders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3. Headings 3901 to 3911 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

(a) liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1 013 mbar when a reducedpressure distillation method is used (headings 3901 and 3902);

(b) resins, not highly polymerised, of the coumarone-indene type (heading 3911);

(c) other synthetic polymers with an average of at least five monomer units;

(d) silicones (heading 3910);

(e) resols (heading 3909) and other prepolymers.

4. The expression 'copolymers' covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.

For the purposes of this chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In headings 3901 to 3914, the expression 'primary forms' applies only to the following forms:

(a) liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(b) blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 3901 to 3914).

8. For the purposes of heading 3917, the expression 'tubes, pipes and hoses' means hollow products, whether semi-manufactured or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed one-and-a-half times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 3918, the expression 'wall or ceiling coverings of plastics' applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings 3920 and 3921, the expression 'plates, sheets, film, foil and strip' applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading 3925 applies only to the following articles, not being products covered by any of the earlier headings of sub-chapter II:

(a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 litres;

(b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

(c) gutters and fittings therefor;

(d) doors, windows and their frames and thresholds for doors;

(e) balconies, balustrades, fencing, gates and similar barriers;

(f) shutters, blinds (including venetian blinds) and similar articles and parts and fittings thereof;

(g) large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

(h) ornamental architectural features, for example, flutings, cupolas, dovecotes; and

(ij) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading notes

1. Within any one heading of this chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:

(a) where there is a subheading named 'Other' in the same series:

(1) the designation in a subheading of a polymer by the prefix 'poly' (e.g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content;

(2) the copolymers named in subheadings 3901 30, 3903 20, 3903 30 and 3904 30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content;

(3) chemically modified polymers are to be classified in the subheading named 'Other', provided that the chemically modified polymers are not more specifically covered by another subheading;

(4) polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which

predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared;

(b) where there is no subheading named 'Other' in the same series:

(1) polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared;

(2) chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2. For the purposes of subheading 3920 43, the term 'plasticizers' includes secondary plasticizers.

Additional note:

1. Where the woven, knitted or crocheted fabrics, felt or nonwovens are present merely for reinforcing purposes, gloves, mittens or mitts impregnated, coated or covered with cellular plastics belong to Chapter 39, even if they are:

— made up from woven, knitted or crocheted fabrics (other than those of heading 5903), felt or nonwovens impregnated, coated or covered with cellular plastics, or

— made up from unimpregnated, uncoated or uncovered woven, knitted or crocheted fabrics, felt or nonwovens and subsequently impregnated, coated or covered with cellular plastics.

(Note 3(c) to Chapter 56 and note 2(a)(5) to Chapter 59).

CHAPTER 40 RUBBER AND ARTICLES THEREOF

Notes:

1. Except where the context otherwise requires, throughout the nomenclature the expression 'rubber' means the following products, whether or not vulcanized or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2. This chapter does not cover:

(a) goods of Section XI (textiles and textile articles);

(b) footwear or parts thereof of Chapter 64;

(c) headgear or parts thereof (including bathing caps) of Chapter 65;

(d) mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;

(e) articles of Chapter 90, 92, 94 or 96; or

(f) articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 4011 to 4013).

3. In headings 4001 to 4003 and 4005, the expression 'primary forms' applies only to the following forms:

(a) liquids and pastes (including latex, whether or not pre-vulcanized, and other dispersions and solutions);

(b) blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In note 1 to this chapter and in heading 4002, the expression 'synthetic rubber' applies to:

(a) unsaturated synthetic substances which can be irreversibly transformed by vulcanization with sulphur into non-thermoplastic substances which, at a temperature between 18 and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a-half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanizing activators or accelerators, may be added; the presence of substances as provided for by note 5(b)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticizers and fillers, is not permitted;

(b) thioplasts (TM); and

(c) natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the abovementioned products comply with the requirements concerning vulcanization, elongation and recovery in (a) above.

5. (a) Headings 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:

(i) vulcanizing agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanized rubber latex);

(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;

(iii) plasticizers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b).

(b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 4001 or 4002, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

(iii) very small amounts of the following: heat-sensitive agents (generally, for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally, for obtaining electropositive rubber latexes), antioxidants, coagulants, crumbling agents, freezeresisting agents, peptisers, preservatives, stabilizers, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading 4004, the expression 'waste, parings and scrap' means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 4008.

8. Heading 4010 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings 4001, 4002, 4003, 4005 and 4008, the expressions 'plates', 'sheets' and 'strip' apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 4008, the expressions 'rods' and 'profile shapes' apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Additional note:

1. Where the woven, knitted or crocheted fabrics, felt or nonwovens are present merely for reinforcing purposes, gloves, mittens or mitts impregnated, coated or covered with cellular rubber belong to Chapter 40, even if they are:

— made up from woven, knitted or crocheted fabrics (other than those of heading 5906), felt or nonwovens impregnated, coated or covered with cellular rubber, or

— made up from unimpregnated, uncoated or uncovered woven, knitted or crocheted fabrics, felt or nonwovens and subsequently impregnated, coated or covered with cellular rubber.

(Note 3(c) to Chapter 56 and note 4, last paragraph, to Chapter 59).

SECTION VIII
RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF;
SADDLERY AND HARNESS; TRAVEL
GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT
(OTHER THAN SILKWORM GUT)

CHAPTER 41
RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

Notes:

1. This chapter does not cover:

(a) parings or similar waste, of raw hides or skins (heading 0511);

(b) birdskins or parts of birdskins, with their feathers or down, of heading 0505 or 6701; or

(c) hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.

2. (A) Headings 4104 to 4106 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 4101 to 4103, as the case may be).

(B) For the purposes of headings 4104 to 4106, the term 'crust' includes hides and skins that have been retanned, coloured or fatliquored (stuffed) prior to drying.

3. Throughout the nomenclature, the expression 'composition leather' means only substances of the kind referred to in heading 4115.

CHAPTER 42
ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS,
HANDBAGS AND SIMILAR CONTAINERS;
ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)

Notes:

1. This chapter does not cover:

(a) sterile surgical catgut or similar sterile suture materials (heading 3006);

(b) articles of apparel and clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);

- (c) made-up articles of netting (heading 5608);
- (d) articles of Chapter 64;
- (e) headgear or parts thereof of Chapter 65;
- (f) whips, riding-crops or other articles of heading 6602;
- (g) cuff links, bracelets or other imitation jewellery (heading 7117);
- (h) fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally, Section XV);
- (i) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);
- (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) articles of Chapter 95 (for example, toys, games, sports requisites); or
- (m) buttons, press-fasteners, snap-fasteners, press studs, button moulds or other parts of these articles, button blanks, of heading 9606.

2. (A) In addition to the provisions of note 1 above, heading 4202 does not cover:

- (a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);
- (b) articles of plaiting materials (heading 4602).

(B) Articles of headings 4202 and 4203 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings, even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

3. For the purposes of heading 4203, the expression 'articles of apparel and clothing accessories' applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 9113).

Additional note:

1. For the purposes of the subheadings of heading 4202, the term 'outer surface' shall refer to the material of the outer surface of the container being visible to the naked eye, even where this material is the outer layer of a combination of materials which makes up the outer material of the container.

CHAPTER 43
FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Notes:

1. Throughout the nomenclature, references to 'furskins', other than to raw furskins of heading 4301, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This chapter does not cover:
 - (a) birdskins or parts of birdskins, with their feathers or down (heading 0505 or 6701);
 - (b) raw hides or skins, with the hair or wool on, of Chapter 41 (see note 1(c) to that chapter);
 - (c) gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 4203);
 - (d) articles of Chapter 64;
 - (e) headgear or parts thereof of Chapter 65; or
 - (f) articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 4303 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 4303 or 4304, as the case may be.
5. Throughout the nomenclature, the expression 'artificial fur' means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 5801 or 6001).

SECTION IX
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF
CORK; MANUFACTURES OF
STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE
AND WICKERWORK

CHAPTER 44
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

Notes:

1. This chapter does not cover:

- (a) wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 1211);
- (b) bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 1401);
- (c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);
- (d) activated charcoal (heading 3802);
- (e) articles of heading 4202;
- (f) goods of Chapter 46;
- (g) footwear or parts thereof of Chapter 64;
- (h) goods of Chapter 66 (for example, umbrellas and walking sticks and parts thereof);
- (ij) goods of heading 6808;
- (k) imitation jewellery of heading 7117;
- (l) goods of Section XVI or XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) parts of firearms (heading 9305);
- (o) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (p) articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 9603; or
- (r) articles of Chapter 97 (for example, works of art).

2. In this chapter, the expression 'densified wood' means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Headings 4414 to 4421 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 4409, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation, provided it does not give them the character of articles of other headings.

5. Heading 4417 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in note 1 to Chapter 82.

6. Subject to note 1 above and except where the context otherwise requires, any reference to 'wood' in a heading of this chapter applies also to bamboos and other materials of a woody nature.

Subheading note:

1. For the purposes of subheadings 4403 41 to 4403 49, 4407 24 to 4407 29, 4408 31 to 4408 39 and 4412 13 to 4412 99, the expression 'tropical wood' means one of the following types of wood: abura, acajou d'Afrique, afrormosia, ako, alan, andiroba, aningré, avodiré, azobé, balau, balsa, bossé clair, bossé foncé, cativo, cedro, dabema, dark red meranti, dibétou, doussié, framiré, freijo, fromager, fuma, geronggang, ilomba, imbuia, ipé, iroko, jaboty, jelutong, jequitiba, jongkong, kapur, kempas, keruing, kosipo, kotibé, koto, light red meranti, limba, louro, maçaranduba, mahogany, makoré, mandioqueira, mansonia, mengkulang, meranti bakau, merawan, merbau, merpauh, mersawa, moabi, niangon, nyatoh, obeche, okoumé, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de Guatemala, palissandre de Para, palissandre de Rio, palissandre de Rose, pau Amarelo, pau marfim, pulai, punah, quaruba, ramin, sapelli, saqui-saqui, sepetir, sipo, sucupira, suren, tauari, teak, tiama, tola, virola, white lauan, white meranti, white seraya, yellow meranti.

Additional notes:

1. For the purposes of heading 4405, 'wood flour' means wood powder of which not more than 8 % by weight is retained by a sieve with an aperture of 0,63 mm.

2. For the purposes of subheadings 4414 00 10, 4418 10 10, 4418 20 10, 4419 00 10, 4420 10 11 and 4420 90 91, 'tropical wood' means the following tropical woods: okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany (Swietenia spp.), imbuia, balsa, palissandre de Rio, palissandre de Para and palissandre de Rose.

**CHAPTER 45
CORK AND ARTICLES OF CORK**

Notes:

1. This chapter does not cover:

(a) footwear or parts of footwear of Chapter 64;

(b) headgear or parts of headgear of Chapter 65; or

(c) articles of Chapter 95 (for example, toys, games, sports requisites).

CHAPTER 46
MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING
MATERIALS;
ASKETWARE AND WICKERWORK

Notes:

1. In this chapter, the expression 'plaiting materials' means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This chapter does not cover:

(a) wallcoverings of heading 4814;

(b) twine, cordage, ropes or cables, plaited or not (heading 5607);

(c) footwear or headgear or parts thereof of Chapter 64 or 65;

(d) vehicles or bodies for vehicles of basketware (Chapter 87); or

(e) articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of heading 4601, the expression 'plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands' means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

SECTION X
PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED
(WASTE AND SCRAP) PAPER OR
PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47
PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED
(WASTE AND SCRAP)
PAPER OR PAPERBOARD

Notes:

1. For the purposes of heading 4702, the expression 'chemical wood pulp, dissolving grades' means chemical wood pulp having by weight an insoluble fraction of 92 % or more for soda or

sulphate wood pulp or of 88 % or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 % sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0,15 % by weight.

CHAPTER 48
PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

Notes:

1. For the purposes of this chapter, except where the context otherwise requires, a reference to 'paper' includes references to paperboard (irrespective of thickness or weight per m²).
2. This chapter does not cover:
 - (a) articles of Chapter 30;
 - (b) stamping foils of heading 3212;
 - (c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 3401) or with polishes, creams or similar preparations (heading 3405);
 - (e) sensitized paper or paperboard of headings 3701 to 3704;
 - (f) paper impregnated with diagnostic or laboratory reagents (heading 3822);
 - (g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wallcoverings of heading 4814 (Chapter 39);
 - (h) articles of heading 4202 (for example, travel goods);
 - (ij) articles of Chapter 46 (manufactures of plaiting material);
 - (k) paper yarn or textile articles of paper yarn (Section XI);
 - (l) articles of Chapter 64 or 65;
 - (m) abrasive paper or paperboard (heading 6805) or paper- or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this chapter);
 - (n) metal foil backed with paper or paperboard (Section XV);
 - (o) articles of heading 9209; or
 - (p) articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

3. Subject to the provisions of note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, supercalendering, glazing or similar finishing, false watermarking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4. In this chapter, the expression 'newsprint' means uncoated paper of a kind used for the printing of newspapers, of which not less than 65 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2,5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².

5. For the purposes of heading 4802, the expressions 'paper and paperboard, of a kind used for writing, printing or other graphic purposes' and 'non-perforated punchcards and punch-tape paper' mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

— For paper or paperboard weighing not more than 150 g/m²:

(a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and

1. weighing not more than 80 g/m², or
2. coloured throughout the mass; or

(b) containing more than 8 % ash, and

1. weighing not more than 80 g/m², or
2. coloured throughout the mass; or

(c) containing more than 3 % ash and having a brightness of 60 % or more; or

(d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2,5 kPa·m²/g; or

(e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2,5 kPa·m²/g.

— For paper or paperboard weighing more than 150 g/m²:

(a) coloured throughout the mass; or

(b) having a brightness of 60 % or more, and

1. a caliper of 225 micrometres (microns) or less, or
2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3 %; or

(c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content of more than 8 %.

Heading 4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

6. In this chapter, 'kraft paper and paperboard' means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in the nomenclature.

8. Headings 4801 and 4803 to 4809 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

(a) in strips or rolls of a width exceeding 36 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9. For the purposes of heading 4814, the expression 'wallpaper and similar wallcoverings' applies only to:

(a) paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:

(i) grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g. with textile flock), whether or not coated or covered with transparent protective plastics;

(ii) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

(iv) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) wallcoverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and wallcoverings are to be classified in heading 4815.

10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 4823 applies, *inter alia*, to perforated paper or paperboard cards for jacquard or similar machines and paper lace.

12. Except for the goods of heading 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods fall in Chapter 49.

Subheading notes:

1. For the purposes of subheadings 4804 11 and 4804 19, 'kraftliner' means machine-finished or machine-glazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight (g/m²) Minimum Mullen bursting strength (kPa)

115 393

125 417

200 637

300 824

400 961

2. For the purposes of subheadings 4804 21 and 4804 29, 'sack kraft paper' means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

(a) having a Mullen burst index of not less than 3,7 kPa·m²/g and a stretch factor of more than 4,5 % in the cross direction and of more than 2 % in the machine direction;

(b) having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight (g/m²)

Minimum tear (mN) Minimum tensile (kN/m)

Machine direction Machine direction plus

cross direction Cross direction Machine direction plus

cross direction

60 700 1 510 1,9 6

70 830 1 790 2,3 7,2

80 965 2 070 2,8 8,3

100 1 230 2 635 3,7 10,6

115 1 425 3 060 4,4 12,3

3. For the purposes of subheading 4805 11, 'semi-chemical fluting paper' means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1,8 newtons/g/m² at 50 % relative humidity, at 23 °C.

4. Subheading 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1,4 newtons/g/m² at 50 % relative humidity, at 23 °C.

5. Subheadings 4805 24 and 4805 25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m²/g.

6. For the purposes of subheading 4805 30, 'sulphite wrapping paper' means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1,47 kPa·m²/g.

7. For the purposes of subheading 4810 22, 'lightweight coated paper' means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

CHAPTER 49
PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE
PRINTING INDUSTRY; MANUSCRIPTS,
TYPESCRIPTS AND PLANS

Notes:

1. This chapter does not cover:

(a) photographic negatives or positives on transparent bases (Chapter 37);

(b) maps, plans or globes, in relief, whether or not printed (heading 9023);

(c) playing cards or other goods of Chapter 95; or

(d) original engravings, prints or lithographs (heading 9702), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 9704, antiques of an age exceeding 100 years or other articles of Chapter 97.

2. For the purposes of Chapter 49, the term 'printed' also means reproduced by means of a duplicating machine, produced under the control of an automatic data-processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 4901, whether or not containing advertising material.

4. Heading 4901 also covers:

(a) a collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

(b) a pictorial supplement accompanying, and subsidiary to, a bound volume; and

(c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 4911.

5. Subject to note 3 to this chapter, heading 4901 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, tourist propaganda). Such publications are to be classified in heading 4911.

6. For the purposes of heading 4903, the expression 'children's picture books' means books for children in which the pictures form the principal interest and the text is subsidiary.

SECTION XI TEXTILES AND TEXTILE ARTICLES

Notes:

1. This section does not cover:

(a) animal brush-making bristles or hair (heading 0502); horsehair or horsehair waste (heading 0503);

(b) human hair or articles of human hair (heading 0501, 6703 or 6704), except straining cloth of a kind commonly used in oil-presses or the like (heading 5911);

(c) cotton linters or other vegetable materials of Chapter 14;

(d) asbestos of heading 2524 or articles of asbestos or other products of heading 6812 or 6813;

(e) articles of heading 3005 or 3006 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 3306;

(f) sensitized textiles of headings 3701 to 3704;

(g) monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);

(h) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;

(ij) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

(k) hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 4303 or 4304;

- (l) articles of textile materials of heading 4201 or 4202;
- (m) products or articles of Chapter 48 (for example, cellulose wadding);
- (n) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) hairnets or other headgear or parts thereof of Chapter 65;
- (p) goods of Chapter 67;
- (q) abrasive-coated textile material (heading 6805) and also carbon fibres or articles of carbon fibres of heading 6815;
- (r) glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
- (v) articles of Chapter 97.

2. (A) Goods classifiable in Chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule:

- (a) gimped horsehair yarn (heading 5110) and metallised yarn (heading 5605) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
- (b) the choice of the appropriate heading shall be effected by determining first the chapter and then the applicable heading within that chapter, disregarding any materials not classified in that chapter;
- (c) when both Chapters 54 and 55 are involved with any other chapter, Chapters 54 and 55 are to be treated as a single chapter;
- (d) where a chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in note 3, 4, 5 or 6 below.

3. (A) For the purposes of this section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as 'twine, cordage, ropes and cables':

(a) of silk or waste silk, measuring more than 20 000 decitex;

(b) of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10 000 decitex;

(c) of true hemp or flax:

(i) polished or glazed, measuring 1 429 decitex or more; or

(ii) not polished or glazed, measuring more than 20 000 decitex;

(d) of coir, consisting of three or more plies;

(e) of other vegetable fibres, measuring more than 20 000 decitex; or

(f) reinforced with metal thread.

(B) Exceptions:

(a) yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

(b) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than five turns per metre of Chapter 54;

(c) silkworm gut of heading 5006, and monofilaments of Chapter 54;

(d) metallised yarn of heading 5605; yarn reinforced with metal thread is subject to paragraph

(A)(f) above; and

(e) chenille yarn, gimped yarn and loop wale-yarn of heading 5606.

4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression 'put up for retail sale' in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:

(a) on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:

(i) 85 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125 g in other cases;

(b) in balls, hanks or skeins of a weight not exceeding:

- (i) 85 g in the case of man-made filament yarn of less than 3 000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2 000 decitex; or
 - (iii) 500 g in other cases;
- (c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:

- (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
- (ii) 125 g in other cases.

(B) Exceptions:

(a) single yarn of any textile material, except:

- (i) single yarn of wool or fine animal hair, unbleached; and
- (ii) single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5 000 decitex;

(b) multiple (folded) or cabled yarn, unbleached:

- (i) of silk or waste silk, however put up; or
- (ii) of other textile material except wool or fine animal hair, in hanks or skeins;

(c) multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

(d) single, multiple (folded) or cabled yarn of any textile material:

- (i) in cross-reeled hanks or skeins; or
- (ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings 5204, 5401 and 5508, the expression 'sewing thread' means multiple (folded) or cabled yarn:

- (a) put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1 000 grams;
- (b) dressed for use as sewing thread; and
- (c) with a final 'Z' twist.

6. For the purposes of this section, the expression 'high-tenacity yarn' means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

- single yarn of nylon or other polyamides, or of polyesters: 60 cN/tex,
- multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters: 53 cN/tex,
- single, multiple (folded) or cabled yarn of viscose rayon: 27 cN/tex.

7. For the purposes of this section, the expression ‘made up’ means:

- (a) cut otherwise than into squares or rectangles;
- (b) produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, tablecloths, scarf squares, blankets);
- (c) hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
- (d) cut to size and having undergone a process of drawn thread work;
- (e) assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
- (f) knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:

- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of note 7 above; and
- (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this section.

11. For the purposes of this section, the expression ‘impregnated’ includes ‘dipped’.

12. For the purposes of this section, the expression ‘polyamides’ includes ‘aramids’.

13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings, even if put up in sets for retail sale. For the purposes of this note, the expression ‘textile garments’ means garments of headings 6101 to 6114 and headings 6201 to 6211.

Subheading notes

1. In this section and, where applicable, throughout the nomenclature, the following expressions have the meanings hereby assigned to them:

(a) 'Elastomeric yarn':

Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one-and-a-half times its original length.

(b) 'Unbleached yarn':

Yarn which:

(i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

(ii) is of indeterminate colour (grey yarn), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(c) 'Bleached yarn':

Yarn which:

(i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(ii) consists of a mixture of unbleached and bleached fibres; or

(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(d) 'Coloured (dyed or printed) yarn':

Yarn which:

(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(iii) is obtained from slivers or rovings which have been printed; or

(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(e) 'Unbleached woven fabric':

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(f) 'Bleached woven fabric':

Woven fabric which:

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(g) 'Dyed woven fabric':

Woven fabric which:

(i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or

(ii) consists of coloured yarn of a single uniform colour.

(h) 'Woven fabric of yarns of different colours':

Woven fabric (other than printed woven fabric) which:

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

(ij) 'Printed woven fabric':

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerization does not affect the classification of yarns or fabrics within the above categories.

The definitions at e) to (ij) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(k) 'Plain weave':

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under note 2 to this section for the classification of a product of Chapters 50 to 55 or of heading 5809 consisting of the same textile materials.

(B) For the application of this rule:

(a) where appropriate, only the part which determines the classification under interpretative rule 3 shall be taken into account;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface, no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading 5810 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

CHAPTER 50 SILK

CHAPTER 51 WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC

Notes:

1. Throughout the nomenclature:

(a) 'wool' means the natural fibre grown by sheep or lambs;

(b) 'fine animal hair' means the hair of alpaca, llama, vicuna, camel, yak, angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including angora rabbit), hare, beaver, nutria or muskrat;

(c) 'coarse animal hair' means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 0502) and horsehair (heading 0503).

CHAPTER 52 COTTON

Subheading note:

1. For the purposes of subheadings 5209 42 and 5211 42, the expression 'denim' means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

CHAPTER 53 OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

Additional note:

1. (A) For the purposes of subheadings 5306 10 90 00, 5306 20 90 00 and 5308 20 90 00, the expression 'put up for retail sale' in relation to yarn (single, multiple or cabled) means, subject to the exceptions in paragraph (B) below, yarn put up:

(a) in balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding 200 grams;

(b) in hanks or skeins of a weight not exceeding 125 grams;

(c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding 125 grams.

(B) Exceptions:

(a) multiple or cabled yarn, unbleached, in hanks or skeins;

(b) multiple or cabled yarn, put up:

(i) in cross-reeled hanks or skeins; or

(ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

CHAPTER 54 MAN-MADE FILAMENTS

Notes:

1. Throughout the nomenclature, the term 'man-made fibres' means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

(a) by polymerization of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or

(b) by chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms 'synthetic' and 'artificial', used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).

The terms 'man-made', 'synthetic' and 'artificial' shall have the same meanings when used in relation to 'textile materials'.

2. Headings 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

CHAPTER 55 MAN-MADE STAPLE FIBRES

Notes:

1. Headings 5501 and 5502 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

(a) length of tow exceeding 2 m;

(b) twist less than five turns per metre;

(c) measuring per filament less than 67 decitex;

(d) synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;

(e) total measurement of tow more than 20 000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 5503 or 5504.

CHAPTER 56 WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

Notes:

1. This chapter does not cover:

(a) wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 3401, polishes, creams or similar preparations of heading 3405, fabric softeners of heading 3809), where the textile material is present merely as a carrying medium;

(b) textile products of heading 5811;

(c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 6805);

(d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 6814); or

(e) metal foil on a backing of felt or nonwovens (Section XV).

2. The term 'felt' includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings 5602 and 5603 cover, respectively, felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber, whatever the nature of these materials (compact or cellular).

Heading 5603 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 5602 and 5603 do not, however, cover:

(a) felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading 5604 does not cover textile yarn, or strip or the like of heading 5404 or 5405, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

CHAPTER 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

Notes:

1. For the purposes of this chapter, the term 'carpets and other textile floor coverings' means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2. This chapter does not cover floor-covering underlays.

CHAPTER 58

SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

Notes:

1. This chapter does not apply to textile fabrics referred to in note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2. Heading 5801 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3. For the purposes of heading 5803, 'gauze' means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4. Heading 5804 does not apply to knotted net fabrics of twine, cordage or rope, of heading 5608.

5. For the purposes of heading 5806, the expression 'narrow woven fabrics' means:

(a) woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;

(b) tubular woven fabrics of a flattened width not exceeding 30 cm; and

(c) bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 5808.

6. In heading 5810, the expression 'embroidery' means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 5805).

7. In addition to the products of heading 5809, this chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

CHAPTER 59
IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS;
TEXTILE ARTICLES OF A KIND SUITABLE
FOR INDUSTRIAL USE

Notes:

1. Except where the context otherwise requires, for the purposes of this chapter, the expression 'textile fabrics' applies only to the woven fabrics of Chapters 50 to 55 and headings 5803 and 5806, the braids and ornamental trimmings in the piece of heading 5808 and the knitted or crocheted fabrics of headings 6002 to 6006.

2. Heading 5903 applies to:

(a) textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

(1) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually, Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 and 30 °C (usually, Chapter 39);

(3) products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually, Chapters 50 to 55, 58 or 60);

(5) plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) textile products of heading 5811;

(b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 5604.

3. For the purposes of heading 5905, the expression 'textile wallcoverings' applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wallcoverings consisting of textile flock or dust fixed directly on a backing of paper (heading 4814) or on a textile backing (generally, heading 5907).

4. For the purposes of heading 5906, the expression 'rubberised textile fabrics' means:

(a) textile fabrics impregnated, coated, covered or laminated with rubber:

(i) weighing not more than 1 500 g/m²;

or

(ii) weighing more than 1 500 g/m² and containing more than 50 % by weight of textile material;

(b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 5604; and

(c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 5811.

5. Heading 5907 does not apply to:

- (a) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) fabrics painted with designs (other than painted canvas being theatrical scenery, studio backcloths or the like);
- (c) fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments. However, imitation pile fabrics remain classified in this heading;
- (d) fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) wood veneered on a backing of textile fabrics (heading 4408);
- (f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 6805);
- (g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading 6814); or
- (h) metal foil on a backing of textile fabrics (Section XV).

6. Heading 5910 does not apply to:

- (a) transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 4010).

7. Heading 5911 applies to the following goods, which do not fall in any other heading of Section XI:

- (a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908 to 5910), the following only:
 - (i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) bolting cloth;
 - (iii) straining cloth of a kind used in oil-presses or the like, of textile material or of human hair;
 - (iv) flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) textile articles (other than those of headings 5908 to 5910) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestoscement), gaskets, washers, polishing discs and other machinery parts).

CHAPTER 60 KNITTED OR CROCHETED FABRICS

Notes:

1. This chapter does not cover:

(a) crochet lace of heading 5804;

(b) labels, badges and similar articles, knitted or crocheted, of heading 5807; or

(c) knitted or crocheted fabrics, impregnated, coated, covered or laminated of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 6001.

2. This chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3. Throughout the nomenclature, any reference to 'knitted goods' includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

CHAPTER 61 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

Notes:

1. This chapter applies only to made-up knitted or crocheted articles.

2. This chapter does not cover:

(a) goods of heading 6212;

(b) worn clothing or other worn articles of heading 6309; or

(c) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).

3. For the purposes of headings 6103 and 6104:

(a) The term 'suit' means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

— one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket, and

— one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a 'suit' must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term 'suit' includes the following sets of garments, whether or not they fulfil all the above conditions:

— morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers,

— evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind,

— dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirtfront), but has shiny silk or imitation silk lapels.

(b) The term 'ensemble' means a set of garments (other than suits and articles of heading 6107, 6108 or 6109), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

— one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

— one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term 'ensemble' does not apply to tracksuits or ski suits, of heading 6112.

4. Headings 6105 and 6106 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm × 10 cm. Heading 6105 does not cover sleeveless garments.

5. Heading 6109 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purposes of heading 6111:

(a) the expression ‘babies’ garments and clothing accessories’ means articles for young children of a body height not exceeding 86 cm; it also covers babies’ napkins;

(b) articles which are prima facie classifiable both in heading 6111 and in other headings of this chapter are to be classified in heading 6111.

7. For the purposes of heading 6112 ‘ski suits’ means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a ‘ski overall’, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar, the ski overall may have pockets or footstraps; or

(b) a ‘ski ensemble’, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

— one garment such as an anorak, windcheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

— one pair of trousers, whether or not extending above waist level, one pair of breeches or one bib and brace overall.

The ‘ski ensemble’ may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a ‘ski ensemble’ must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Garments which are prima facie classifiable both in heading 6113 and in other headings of this chapter, excluding heading 6111, are to be classified in heading 6113.

9. Garments of this chapter designed for left-over-right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right-over-left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.

10. Articles of this chapter may be made of metal thread.

Additional notes:

1. For the application of note 3(b) to this chapter, the components of an ensemble must be made up entirely in a single identical fabric, subject to compliance with the other conditions laid down in the said note.

For this purpose:

— the fabric used can be unbleached, bleached, dyed, of yarns of different colours or printed,

— a pullover or waistcoat with ribbing is to be considered as a component of an ensemble, even if there is no ribbing on the component intended to cover the lower part of the body, provided that the ribbing is not sewn on but produced directly by the knitting process.

Sets of garments are not regarded as ensembles when their components are made up in different fabrics, even if the difference is due only to their respective colours.

All the components of an ensemble must be presented together for retail sale as a single unit. Individual wrapping or separate labelling of each component of such a single unit does not influence its classification as an ensemble.

2. For the purposes of heading 6109, the terms ‘singlets’ and ‘other vests’ include garments, even if of a fancy design, worn next to the body, without collar, with or without sleeves, including those with shoulder straps.

These garments, which are intended to cover the upper part of the body, often possess many characteristics in common with those of T-shirts or with more traditional kinds of singlets and other vests of heading 6109.

3. Heading 6111 and subheadings 6116 10 20 and 6116 10 80 cover gloves, mittens and mitts, impregnated, coated or covered with plastics or rubber, even if they are:

— made up from knitted or crocheted textile fabrics impregnated, coated or covered with plastics or rubber of heading 5903 or 5906, or

— made up from unimpregnated, uncoated or uncovered knitted or crocheted textile fabrics and subsequently impregnated, coated or covered with plastics or rubber.

Where knitted or crocheted textile fabrics serve only as reinforcement, gloves, mittens or mitts impregnated, coated or covered with cellular plastics or cellular rubber belong in Chapter 39 or 40, even if they are made up from unimpregnated, uncoated or uncovered knitted or crocheted textile fabrics and subsequently impregnated, coated or covered with cellular plastics or cellular rubber (note 2(a)(5) and note 4, last paragraph, to Chapter 59).

CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

Notes:

1. This chapter applies only to made-up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 6212).

2. This chapter does not cover:

- (a) worn clothing or other worn articles of heading 6309; or
- (b) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).

3. For the purposes of headings 6203 and 6204:

(a) The term 'suit' means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

— one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket, and

— one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a 'suit' must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term 'suit' includes the following sets of garments, whether or not they fulfil all the above conditions:

— morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

— evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

— dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term 'ensemble' means a set of garments (other than suits and articles of heading 6207 or 6208) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

— one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

— one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term 'ensemble' does not apply to tracksuits or ski suits, of heading 6211.

4. For the purposes of heading 6209:

(a) the expression 'babies' garments and clothing accessories' means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(b) articles which are prima facie classifiable both in heading 6209 and in other headings of this chapter are to be classified in heading 6209.

5. Garments which are prima facie classifiable both in heading 6210 and in other headings of this chapter, excluding heading 6209, are to be classified in heading 6210.

6. For the purposes of heading 6211, 'ski suits' means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a 'ski overall', that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar, the ski overall may have pockets or footstraps; or

(b) a 'ski ensemble', that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

— one garment, such as an anorak, windcheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

— one pair of trousers, whether or not extending above waist level, one pair of breeches or one bib and brace overall.

The 'ski ensemble' may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a 'ski ensemble' must be made up in a fabric of the same texture, style and composition, whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 6213). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 6214.

8. Garments of this chapter designed for left-over-right closure at the front shall be regarded as men's or boys' garments, and those designed for right-over-left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9. Articles of this chapter may be made of metal thread.

Additional notes:

1. For the application of note 3(b) to this chapter, the components of an ensemble must be made up entirely in a single identical fabric, subject to compliance with the other conditions laid down in the said note.

For this purpose, the fabric used can be unbleached, bleached, dyed, of yarns of different colours or printed.

Sets of garments are not regarded as ensembles when their components are made up in different fabrics, even if the difference is due only to their respective colours.

All the components of an ensemble must be presented together for retail sale as a single unit. Individual wrapping or separate labelling of each component of such a single unit does not influence its classification as an ensemble.

2. Headings 6209 and 6216 cover gloves, mittens and mitts, impregnated, coated or covered with plastics or rubber, even if they are:

— made up from textile fabrics (other than knitted or crocheted) impregnated, coated or covered with plastics or rubber of heading 5903 or 5906,
or

— made up from unimpregnated, uncoated or uncovered textile fabrics (other than knitted or crocheted) and subsequently impregnated, coated or covered with plastics or rubber.

Where textile fabrics (other than knitted or crocheted) serve only as reinforcement, gloves, mittens or mitts impregnated, coated or covered with cellular plastics or cellular rubber belong in Chapter 39 or 40, even if they are made up from unimpregnated, uncoated or uncovered textile fabrics (other than knitted or crocheted) and subsequently impregnated, coated or covered with cellular plastics or cellular rubber (note 2(a)(5) and note 4, last paragraph, to Chapter 59).

CHAPTER 63
OTHER MADE-UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN
TEXTILE ARTICLES; RAGS

Notes:

1. Sub-chapter I applies only to made-up articles, of any textile fabric.

2. Sub-chapter I does not cover:

(a) goods of Chapters 56 to 62; or

(b) worn clothing or other worn articles of heading 6309.

3. Heading 6309 applies only to the following goods:

(a) articles of textile materials:

- clothing and clothing accessories, and parts thereof,
 - blankets and travelling rugs,
 - bedlinen, table linen, toilet linen and kitchen linen,
 - furnishing articles, other than carpets of headings 5701 to 5705 and tapestries of heading 5805;
- (b) footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

- they must show signs of appreciable wear, and
- they must be presented in bulk or in bales, sacks or similar packings.

SECTION XII
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

CHAPTER 64
FOOTWEAR, GAITERS AND THE LIKE;
PARTS OF SUCH ARTICLES

Notes:

1. This chapter does not cover:

- (a) disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
- (b) footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
- (c) worn footwear of heading 6309;
- (d) articles of asbestos (heading 6812);
- (e) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 9021); or
- (f) toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2. For the purposes of heading 6406, the term ‘parts’ does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 9606.

3. For the purposes of this chapter:

(a) the terms ‘rubber’ and ‘plastics’ include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and

(b) the term ‘leather’ refers to the goods of headings 4107 and 4112 to 4114.

4. Subject to note 3 to this chapter:

(a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading note:

1. For the purposes of subheadings 6402 12, 6402 19, 6403 12, 6403 19 and 6404 11, the expression ‘sports footwear’ applies only to:

(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

(b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

Additional notes:

1. Within the meaning of note 4(a), ‘reinforcements’ is taken to mean all pieces of material (e.g., plastics or leather) attached to the external surface of the upper to give additional strength, whether or not also attached to the sole. After the removal of reinforcements, the visible material must have the characteristics of an upper and not lining.

Account is to be taken of sections covered by accessories or reinforcements when deciding on the composition of the upper.

2. Within the meaning of note 4(b), one or more layers of textile material which do not possess the characteristics usually required for normal use of an outer sole (e.g. durability, strength, etc.) are not to be taken into consideration for classification purposes.

CHAPTER 65
HEADGEAR AND PARTS THEREOF

Notes:

1. This chapter does not cover:
 - (a) worn headgear of heading 6309;
 - (b) asbestos headgear (heading 6812); or
 - (c) dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 6502 does not cover hat shapes made by sewing, other than those obtained simply by sewing strips in spirals.

CHAPTER 66
**UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS,
RIDING-CROPS AND PARTS THEREOF**

Notes:

1. This chapter does not cover:
 - (a) measure walking sticks or the like (heading 9017);
 - (b) firearm-sticks, swordsticks, loaded walking sticks or the like (Chapter 93); or
 - (c) goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading 6603 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles

CHAPTER 67
**PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF
DOWN;
ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

Notes:

1. This chapter does not cover:
 - (a) straining cloth of human hair (heading 5911);
 - (b) floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) footwear (Chapter 64);
 - (d) headgear or hairnets (Chapter 65);

(e) toys, sports requisites or carnival articles (Chapter 95); or

(f) feather dusters, powder puffs or hair sieves (Chapter 96).

2. Heading 6701 does not cover:

(a) articles in which feathers or down constitute only filling or padding (for example, bedding of heading 9404);

(b) articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or

(c) artificial flowers or foliage or parts thereof or made-up articles of heading 6702.

3. Heading 6702 does not cover:

(a) articles of glass (Chapter 70); or

(b) artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

SECTION XIII
ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR
MATERIALS;
CERAMIC PRODUCTS; GLASS AND GLASSWARE

CHAPTER 68
ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR
MATERIALS

Notes:

1. This chapter does not cover:

(a) goods of Chapter 25;

(b) coated, impregnated or covered paper and paperboard of heading 4810 or 4811 (for example, paper and paperboard coated with mica powder or graphite, bituminized or asphalted paper and paperboard);

(c) coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminized or asphalted fabric);

(d) articles of Chapter 71;

(e) tools or parts of tools, of Chapter 82;

(f) lithographic stones of heading 8442;

- (g) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
- (h) dental burrs (heading 9018);
- (ij) articles of Chapter 91 (for example, clocks and clock cases);
- (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (l) articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) articles of heading 9602, if made of materials specified in note 2(b) to Chapter 96, or of heading 9606 (for example, buttons), 9609 (for example, slate pencils) or 9610 (for example, drawing slates); or
- (n) articles of Chapter 97 (for example, works of art).

2. In heading 6802, the expression 'worked monumental or building stone' applies not only to the varieties of stone referred to in heading 2515 or 2516 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

CHAPTER 69 CERAMIC PRODUCTS

Notes:

1. This chapter applies only to ceramic products which have been fired after shaping. Headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903.
2. This chapter does not cover:
 - (a) products of heading 2844;
 - (b) articles of heading 6804;
 - (c) articles of Chapter 71 (for example, imitation jewellery);
 - (d) cermets of heading 8113;
 - (e) articles of Chapter 82;
 - (f) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
 - (g) artificial teeth (heading 9021);
 - (h) articles of Chapter 91 (for example, clocks and clock cases);
 - (ij) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(k) articles of Chapter 95 (for example, toys, games and sports requisites);

(l) articles of heading 9606 (for example, buttons) or of heading 9614 (for example, smoking pipes); or

(m) articles of Chapter 97 (for example, works of art).

CHAPTER 70 GLASS AND GLASSWARE

Notes:

1. This chapter does not cover:

(a) goods of heading 3207 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

(b) articles of Chapter 71 (for example, imitation jewellery);

(c) optical fibre cables of heading 8544, electrical insulators (heading 8546) or fittings of insulating material of heading 8547;

(d) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

(e) lamps or lighting fittings, illuminated signs, illuminated nameplates or the like, having a permanently fixed light source, or parts thereof of heading 9405;

(f) toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

(g) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings 7003, 7004 and 7005:

(a) glass is not regarded as 'worked' by reason of any process it has undergone before annealing;

(b) cutting to shape does not affect the classification of glass in sheets;

(c) the expression 'absorbent, reflecting or non-reflecting layer' means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3. The products referred to in heading 7006 remain classified in that heading, whether or not they have the character of articles.

4. For the purposes of heading 7019, the expression 'glass wool' means:

(a) mineral wools with a silica (SiO₂) content not less than 60 % by weight;

(b) mineral wools with a silica (SiO₂) content less than 60 % but with an alkaline oxide (K₂O or Na₂O) content exceeding 5 % by weight or a boric oxide (B₂O₃) content exceeding 2 % by weight.

Mineral wools which do not comply with the above specifications fall in heading 6806.

5. Throughout the nomenclature, the expression 'glass' includes fused quartz and other fused silica.

Subheading note

1. For the purposes of subheadings 7013 21, 7013 31 and 7013 91, the expression 'lead crystal' means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.

**SECTION XIV
NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES,
PRECIOUS METALS, METALS CLAD WITH
PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN**

**CHAPTER 71
NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES,
PRECIOUS METALS, METALS CLAD WITH
PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN**

Notes:

1. Subject to note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:

(a) of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

(b) of precious metal or of metal clad with precious metal, are to be classified in this chapter.

2. (a) Headings 7113, 7114 and 7115 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing note does not apply to such articles.

(b) Heading 7116 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This chapter does not cover:

(a) amalgams of precious metal, or colloidal precious metal (heading 2843);

- (b) sterile surgical suture materials, dental fillings or other goods of Chapter 30;
- (c) goods of Chapter 32 (for example, lustres);
- (d) supported catalysts (heading 3815);
- (e) articles of heading 4202 or 4203 referred to in note 2(B) to Chapter 42;
- (f) articles of heading 4303 or 4304;
- (g) goods of Section XI (textiles and textile articles);
- (h) footwear, headgear or other articles of Chapter 64 or 65;
- (ij) umbrellas, walking sticks or other articles of Chapter 66;
- (k) abrasive goods of heading 6804 or 6805 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this chapter, except unmounted worked sapphires and diamonds for styluses (heading 8522);
- (l) articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
- (m) arms or parts thereof (Chapter 93);
- (n) articles covered by note 2 to Chapter 95;
- (o) articles classified in Chapter 96 by virtue of note 4 to that chapter; or
- (p) original sculptures or statuary (heading 9703), collectors' pieces (heading 9705) or antiques of an age exceeding 100 years (heading 9706), other than natural or cultured pearls or precious or semi-precious stones.

4. (a) The expression 'precious metal' means silver, gold and platinum.

(b) The expression 'platinum' means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(c) The expression 'precious or semi-precious stones' does not include any of the substances specified in note 2(b) to Chapter 96.

5. For the purposes of this chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum.

(b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold.

(c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in the nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout the nomenclature, the expression 'metal clad with precious metal' means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to note 1(a) to Section VI, goods answering to a description in heading 7112 are to be classified in that heading and in no other heading of the nomenclature.

9. For the purposes of heading 7113, the expression 'articles of jewellery' means:

(a) any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, earrings, watch-chains, fobs, pendants, tiepins, cuff links, dress-studs, religious or other medals and insignia); and

(b) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

10. For the purposes of heading 7114, the expression 'articles of goldsmiths' or silversmiths' wares' includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11. For the purposes of heading 7117, the expression 'imitation jewellery' means articles of jewellery within the meaning of paragraph (a) of note 9 (but not including buttons or other articles of heading 9606, or dress-combs, hairslides or the like, or hairpins, of heading 9615), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading notes:

1. For the purposes of subheadings 7106 10, 7108 11, 7110 11, 7110 21, 7110 31 and 7110 41, the expressions 'powder' and 'in powder form' mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0,5 mm.

2. Notwithstanding the provisions of chapter note 4(b), for the purposes of subheadings 7110 11 and 7110 19, the expression 'platinum' does not include iridium, osmium, palladium, rhodium or ruthenium.

3. For the classification of alloys in the subheadings of heading 7110, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

SECTION XV
BASE METALS AND ARTICLES OF BASE METAL

Notes:

1. This section does not cover:

(a) prepared paints, inks or other products with a basis of metallic flakes or powder (headings 3207 to 3210, 3212, 3213 or 3215);

(b) ferro-cerium or other pyrophoric alloys (heading 3606);

(c) headgear or parts thereof of heading 6506 or 6507;

(d) umbrella frames or other articles of heading 6603;

(e) goods of Chapter 71 (for example, precious-metal alloys, base metal clad with precious metal, imitation jewellery);

(f) articles of Section XVI (machinery, mechanical appliances and electrical goods);

(g) assembled railway or tramway track (heading 8608) or other articles of Section XVII (vehicles, ships and boats, aircraft);

(h) instruments or apparatus of Section XVIII, including clock or watch springs;

(ij) lead shot prepared for ammunition (heading 9306) or other articles of Section XIX (arms and ammunition);

(k) articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(l) articles of Chapter 95 (for example, toys, games, sports requisites);

(m) hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or

(n) articles of Chapter 97 (for example, works of art).

2. Throughout the nomenclature, the expression 'parts of general use' means:

(a) articles of heading 7307, 7312, 7315, 7317 or 7318 and similar articles of other base metal;

(b) springs and leaves for springs, of base metal, other than clock or watch springs (heading 9114); and

(c) articles of headings 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading 8306.

In Chapters 73 to 76 and 78 to 82 (but not in heading 7315), references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the nomenclature, the expression 'base metals' means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout the nomenclature, the term 'cermets' means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term 'cermets' includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.

(b) An alloy composed of base metals of this section and of elements not falling within this section is to be treated as an alloy of base metals of this section if the total weight of such metals equals or exceeds the total weight of the other elements present.

(c) In this section, the term 'alloys' includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in the nomenclature to a base metal includes a reference to alloys which, by virtue of note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the interpretative rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal.

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of note 5, it is classified.

(c) A cermet of heading 8113 is regarded as a single base metal.

8. In this section, the following expressions have the meanings hereby assigned to them:

(a) Waste and scrap

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders

Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

CHAPTER 72 IRON AND STEEL

Notes:

1. In this chapter and, in the case of notes (d), (e) and (f) throughout the nomenclature, the following expressions have the meanings hereby assigned to them:

(a) Pig iron

Iron-carbon alloys not usefully malleable, containing more than 2 % by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10 % of chromium,
- not more than 6 % of manganese,
- not more than 3 % of phosphorus,
- not more than 8 % of silicon,
- a total of not more than 10 % of other elements.

(b) Spiegeleisen

Iron-carbon alloys containing by weight more than 6 % but not more than 30 % of manganese and otherwise conforming to the specification at (a) above.

(c) Ferro-alloys

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4 % or more of the element iron and one or more of the following:

- more than 10 % of chromium,
- more than 30 % of manganese,
- more than 3 % of phosphorus,
- more than 8 % of silicon,
- a total of more than 10 % of other elements, excluding carbon, subject to a maximum content of 10 % in the case of copper.

(d) Steel

Ferrous materials other than those of heading 7203 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

Alloy steels containing, by weight, 1,2 % or less of carbon and 10,5 % or more of chromium, with or without other elements.

(f) Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

— 0,3 % or more of aluminium,

— 0,0008 % or more of boron,

— 0,3 % or more of chromium,

— 0,3 % or more of cobalt,

— 0,4 % or more of copper,

— 0,4 % or more of lead,

— 1,65 % or more of manganese,

— 0,08 % or more of molybdenum,

— 0,3 % or more of nickel,

— 0,06 % or more of niobium,

— 0,6 % or more of silicon,

— 0,05 % or more of titanium,

— 0,3 % or more of tungsten (wolfram),

— 0,1 % or more of vanadium,

— 0,05 % or more of zirconium,

— 0,1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron or steel

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) Granules

Products of which less than 90 % by weight passes through a sieve with a mesh aperture of 1 mm and of which 90 % or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) Flat-rolled products

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

— coils of successively superimposed layers, or

— straight lengths, which if of a thickness less than 4,75 mm are of a width measuring at least 10 times the thickness or if of a thickness of 4,75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) Bars and rods, hot-rolled, in irregularly wound coils

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

These products may:

— have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods),

— be twisted after rolling.

(n) Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k),

(l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading 7301 or 7302.

(o) Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 7304.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this chapter appropriate to similar hot-rolled products.

Subheading notes:

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Alloy pig iron

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

— more than 0,2 % of chromium,

— more than 0,3 % of copper,

— more than 0,3 % of nickel,

— more than 0,1 % of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

— 0,08 % or more of sulphur,

— 0,1 % or more of lead,

— more than 0,05 % of selenium,

— more than 0,01 % of tellurium,

— more than 0,05 % of bismuth.

(c) Silicon-electrical steel

Alloy steels containing by weight at least 0,6 % but not more than 6 % of silicon and not more than 0,08 % of carbon. They may also contain by weight not more than 1 % of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) High-speed steel

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7 % or more, 0,6 % or more of carbon and 3 to 6 % of chromium.

(e) Silico-manganese steel

Alloy steels containing by weight:

— not more than 0,7 % of carbon,

— 0,5 % or more but not more than 1,9 % of manganese, and

— 0,6 % or more but not more than 2,3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading 7202, the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in note 1(c) to this chapter; by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule, the unspecified 'other elements' referred to in note 1(c) to this chapter must each exceed 10 % by weight.

Additional note:

1. The following expressions have the meanings hereby assigned to them:

— 'Electrical': for the purposes of subheadings 7209 16 10, 7209 17 10, 7209 18 10, 7209 26 10, 7209 27 10, 7209 28 10 and 7211 23 20, flat-rolled products which under a current at 50 Hz and a magnetic flux of 1 T have a watt-loss per kilogram, calculated by the Epstein method, of:

— 2,1 W or less, when their thickness does not exceed 0,20 mm,

— 3,6 W or less, when their thickness is not less than 0,20 mm but less than 0,60 mm,

— 6 W or less, when their thickness is not less than 0,60 mm but not greater than 1,50 mm.

— 'Tinplate': for the purposes of subheadings 7210 12 20, 7210 70 10, 7212 10 10 and 7212 40 20, flat-rolled products (of a thickness of less than 0,5 mm) coated with a layer of metal containing, by weight, 97 % or more of tin.

— ‘Tool steel’: for the purposes of subheadings 7224 10 10, 7224 90 02, 7225 30 10, 7225 40 12, 7226 91 20, 7228 30 20, 7228 40 10, 7228 50 20 and 7228 60 20, alloy steels, other than stainless or high-speed steel, containing, by weight, one of the following compositions, with or without other elements:

— less than 0,6 % of carbon
and
0,7 % or more of silicon and 0,05 % or more of vanadium
or
4 % or more of tungsten,

— 0,8 % or more of carbon
and
0,05 % or more of vanadium,

— more than 1,2 % of carbon
and
not less than 11 % but not more than 15 % of chromium,

— 0,16 % or more but not more than 0,5 % of carbon
and
3,8 % or more but not more than 4,3 % of nickel
and
1,1 % or more but not more than 1,5 % of chromium
and
0,15 % or more but not more than 0,5 % of molybdenum,

— 0,3 % or more but not more than 0,5 % of carbon
and
1,4 % or more but not more than 2,1 % of chromium
and
0,15 % or more but not more than 0,5 % of molybdenum
and
less than 1,2 % of nickel,

— 0,3 % or more of carbon
and
less than 5,2 % of chromium
and
0,65 % or more of molybdenum or 0,4 % or more of tungsten,

— 0,5 % or more but not more than 0,6 % of carbon
and
1,25 % or more but not more than 1,8 % of nickel
and
0,5 % or more but not more than 1,2 % of chromium
and
0,15 % or more but not more than 0,5 % of molybdenum.

CHAPTER 73
ARTICLES OF IRON OR STEEL

Notes:

1. In this chapter, the expression 'cast iron' applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in note 1(d) to Chapter 72.
2. In this chapter, the word 'wire' means hot- or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Additional notes:

1. The term "drilling rods" referred to in tariff heading 7304 shall be understood to mean seamless tubes, whose characteristics are prescribed by specific standards, which are intended to be used to transfer rotation and adjustment of axial pressure on interchangeable tools (crown, chisel or a like) in exploration and exploitation of the crude oil and gas.

CHAPTER 74
COPPER AND ARTICLES THEREOF

Notes:

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Refined copper:

Metal containing at least 99,85 % by weight of copper;

or

Metal containing at least 97,5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

Other elements

Element Limiting content % by weight

Ag Silver 0,25

As Arsenic 0,5

Cd Cadmium 1,3

Cr Chromium 1,4

Mg Magnesium 0,8

Pb Lead 1,5

S Sulphur 0,7

Sn Tin 0,8

Te Tellurium 0,8

Zn Zinc 1

Zr Zirconium 0,3

Other elements (1), each 0,3

- (1) Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) Copper alloys:

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

(i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table;

or

(ii) the total content by weight of such other elements exceeds 2,5 %.

(c) Master alloys:

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 2848.

(d) Bars and rods:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds onetenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 7403.

(e) Profiles:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) Wire:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds one-tenth of the width.

In the case of heading 7414, however, the term 'wire' applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(g) Plates, sheets, strip and foil:

Flat-surfaced products (other than the unwrought products of heading 7403), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

— of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

— of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 7409 and 7410 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) Tubes and pipes:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading note:

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Copper-zinc base alloys (brasses):

Alloys of copper and zinc, with or without other elements. When other elements are present:

— zinc predominates by weight over each of such other elements,

— any nickel content by weight is less than 5 % (see copper-nickel-zinc alloys (nickel silvers)),
and

— any tin content by weight is less than 3 % (see copper-tin alloys (bronzes)).

(b) Copper-tin base alloys (bronzes):

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3 % or more the zinc content by weight may exceed that of tin but must be less than 10 %.

(c) Copper-nickel-zinc base alloys (nickel silvers):

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5 % or more by weight (see copper-zinc alloys (brasses)).

(d) Copper-nickel base alloys:

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1 % of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

CHAPTER 75 NICKEL AND ARTICLES THEREOF

Notes:

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds onetenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil:

Flat-surfaced products (other than the unwrought products of heading 7502), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

— of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

— of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7506 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading notes:

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Nickel, not alloyed:

Metal containing by weight at least 99 % of nickel plus cobalt, provided that:

(i) the cobalt content by weight does not exceed 1,5 %, and

(ii) the content by weight of any other element does not exceed the limit specified in the following table:

Other elements	Element	Limiting content % by weight
	Fe Iron	0,5
	O Oxygen	0,4
	Other elements, each	0,3

(b) Nickel alloys:

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

(i) the content by weight of cobalt exceeds 1,5 %,

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

2. Notwithstanding the provisions of chapter note 1(c), for the purposes of subheading 7508 10 the term 'wire' applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

CHAPTER 76 ALUMINIUM AND ARTICLES THEREOF

Notes:

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds onetenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil:

Flat-surfaced products (other than the unwrought products of heading 7601), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

— of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

— of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 7606 and 7607 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been

perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading notes:

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Aluminium, not alloyed:

Metal containing by weight at least 99 % of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

Other elements

Element Limiting content % by weight

Fe + Si (iron plus silicon) 1

Other elements (1), each 0,1 (2)

(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.

(2) Copper is permitted in a proportion greater than 0,1 % but not more than 0,2 %, provided that neither the chromium nor manganese content exceeds 0,05 %.

(b) Aluminium alloys:

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table;

or

(ii) the total content by weight of such other elements exceeds 1 %.

2. Notwithstanding the provisions of chapter note 1(c), for the purposes of subheading 7616 91 the term 'wire' applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

**CHAPTER 78
LEAD AND ARTICLES THEREOF**

Notes:

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil:

Flat-surfaced products (other than the unwrought products of heading 7801), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

— of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

— of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7804 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and

pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading note:

1. In this chapter, the expression 'refined lead' means:
Metal containing by weight at least 99,9 % of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

Other elements	
Element	Limiting content % by weight
Ag Silver	0,02
As Arsenic	0,005
Bi Bismuth	0,05
Ca Calcium	0,002
Cd Cadmium	0,002
Cu Copper	0,08
Fe Iron	0,002
S Sulphur	0,002
Sb Antimony	0,005
Sn Tin	0,005
Zn Zinc	0,002
Other (for example, Te), each	0,001

CHAPTER 79
ZINC AND ARTICLES THEREOF

Notes:

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds onetenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by

simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil:

Flat-surfaced products (other than the unwrought products of heading 7901), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

— of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

— of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7905 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading note:

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Zinc, not alloyed:

Metal containing by weight at least 97,5 % of zinc.

(b) Zinc alloys:

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2,5 %.

(c) Zinc dust:

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80 % by weight of the particles pass through a sieve with 63 μm (microns) mesh. It must contain at least 85 % by weight of metallic zinc.

CHAPTER 80 TIN AND ARTICLES THEREOF

Notes:

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds onetenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil:

Flat-surfaced products (other than the unwrought products of heading 8001), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

— of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

— of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 8004 and 8005 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading note:

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Tin, not alloyed:

Metal containing by weight at least 99 % of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

Other elements

Element Limiting content % by weight

Bi Bismuth 0,1

Cu Copper 0,4

(b) Tin alloys:

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

(i) the total content by weight of such other elements exceeds 1 %,

or

(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

Subheading note:

1. Note 1 to Chapter 74, defining ‘bars and rods’, ‘profiles’, ‘wire’ and ‘plates, sheets, strip and foil’ applies, *mutatis mutandis*, to this chapter.

CHAPTER 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

Notes:

1. Apart from blowlamps, portable forges, grinding wheels with frameworks, manicure and pedicure sets, and goods of heading 8209, this chapter covers only articles with a blade, working edge, working surface or other working part of:

(a) base metal;

(b) metal carbides or cermets;

(c) precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

(d) abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 8466). However, parts of general use as defined in note 2 to Section XV are in all cases excluded from this chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 8510.

3. Sets consisting of one or more knives of heading 8211 and at least an equal number of articles of heading 8215 are to be classified in heading 8215.

CHAPTER 83 MISCELLANEOUS ARTICLES OF BASE METAL

Notes:

1. For the purposes of this chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 7312, 7315, 7317, 7318 or 7320, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this chapter.

2. For the purposes of heading 8302, the word 'castors' means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

SECTION XVI 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

Notes:

1. This section does not cover:

(a) transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 4010); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 4016);

(b) articles of leather or of composition leather (heading 4204) or of furskin (heading 4303), of a kind used in machinery or mechanical appliances or for other technical uses;

(c) bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(d) perforated cards for jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);

(e) transmission or conveyor belts or belting, of textile material (heading 5910) or other articles of textile material for technical uses (heading 5911);

(f) precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7102 to 7104, or articles wholly of such stones of heading 7116, except unmounted worked sapphires and diamonds for styli (heading 8522);

(g) parts of general use, as defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(h) drill pipe (heading 7304);

(ij) endless belts of metal wire or strip (Section XV);

(k) articles of Chapter 82 or 83;

(l) articles of Section XVII;

(m) articles of Chapter 90;

(n) clocks, watches or other articles of Chapter 91;

(o) interchangeable tools of heading 8207 or brushes of a kind used as parts of machines (heading 9603); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 6804 or 6909);

(p) articles of Chapter 95; or

(q) typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 9612 if inked or otherwise prepared for giving impressions).

2. Subject to note 1 to this section, note 1 to Chapter 84 and note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules:

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8485, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings.

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517.

(c) All other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8485 or 8548.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these notes, the expression 'machine' means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Additional notes:

1. Tools necessary for the assembly or maintenance of machines are to be classified with those machines if imported with them. Interchangeable tools imported with machines are also to be classified therewith if they form part of the normal equipment of the machines and are normally sold with them.

2. Should the customs so require, the declarant shall produce, in support of his declaration, an illustrated document (for example, instructions, prospectus, a page from a catalogue, a photograph) giving the normal description of the machine, its uses and essential characteristics and, in respect of an unassembled or disassembled machine, an assembly plan and a list of the contents of the various packages.

3. The provisions of general rule 2(a) are also applicable, at the request of the declarant and subject to conditions stipulated by the competent authorities, to machines imported in split consignments.

**CHAPTER 84
NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL
APPLIANCES; PARTS THEREOF**

Notes:

1. This chapter does not cover:

- (a) millstones, grindstones or other articles of Chapter 68;
- (b) machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (c) laboratory glassware (heading 7017); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 7019 or 7020);
- (d) articles of heading 7321 or 7322 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (e) electromechanical domestic appliances of heading 8509; digital cameras of heading 8525; or
- (f) hand-operated mechanical floor sweepers, not motorised (heading 9603).

2. Subject to the operation of note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings 8401 to 8424 and at the same time to a description in one or other of the headings 8425 to 8480 is to be classified under the appropriate heading of the former group and not the latter.

Heading 8419 does not, however, cover:

- (a) germination plant, incubators or brooders (heading 8436);
- (b) grain dampening machines (heading 8437);
- (c) diffusing apparatus for sugar juice extraction (heading 8438);
- (d) machinery for the heat treatment of textile yarns, fabrics or made-up textile articles (heading 8451); or
- (e) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 8422 does not cover:

- (a) sewing machines for closing bags or similar containers (heading 8452); or
- (b) office machinery of heading 8472.

Heading 8424 does not cover ink-jet printing machines (heading 8443 or 8471).

3. A machine tool for working any material which answers to a description in heading 8456 and at the same time to a description in heading 8457, 8458, 8459, 8460, 8461, 8464 or 8465 is to be classified in heading 8456.

4. Heading 8457 applies only to machine tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres);

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station); or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. (A) For the purposes of heading 8471, the expression 'automatic data-processing machines' means:

(a) digital machines, capable of

(1) storing the processing program or programs and at least the data immediately necessary for the execution of the program;

(2) being freely programmed in accordance with the requirements of the user;

(3) performing arithmetical computations specified by the user; and

(4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;

(b) analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;

(c) hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data-processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph E below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions:

(a) it is of a kind solely or principally used in an automatic data-processing system;

(b) it is connectable to the central processing unit either directly or through one or more other units; and

(c) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.

(C) Separately presented units of an automatic data-processing machine are to be classified in heading 8471.

(D) Printers, keyboards, X-Y coordinate input devices and disk storage units which satisfy the conditions of paragraphs (B)(b) and (B)(c) above, are in all cases to be classified as units of heading 8471.

(E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data-processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 8482 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0,05 mm, whichever is less.

Other steel balls are to be classified in heading 7326.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to note 2 to this chapter and note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 8479. Heading 8479 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 8470, the term 'pocket-size' applies only to machines the dimensions of which do not exceed 170 mm × 100 mm × 45 mm.

Subheading notes:

1. For the purposes of subheading 8471 49, the term 'systems' means automatic data-processing machines whose units satisfy the conditions laid down in note 5(B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

2. Subheading 8482 40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Additional notes:

1. For the purposes of subheadings 8407 10 and 8409 10, the expression 'aircraft engines' shall apply only to engines designed for fitting with an airscrew or rotor.

2. Subheading 8471 70 51 shall also apply to CD-ROM drives, being storage units for automatic data-processing machines, which consist of drive units designed for retrieving the signals from CD-ROMs, audio CDs and photo CDs and equipped with a jack for earphones, a volume-control button or a start/stop button.

CHAPTER 85
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

Notes:

1. This chapter does not cover:

(a) electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(b) articles of glass of heading 7011; or

(c) electrically heated furniture of Chapter 94.

2. Headings 8501 to 8504 do not apply to goods described in heading 8511, 8512, 8540, 8541 or 8542.

However, metal tank mercury arc rectifiers remain classified in heading 8504.

3. Heading 8509 covers only the following electromechanical machines of the kind commonly used for domestic purposes:

(a) vacuum cleaners, including dry and wet vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(b) other machines provided the weight of such machines does not exceed 20 kg. The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 8414), centrifugal clothes-dryers (heading 8421), dishwashing machines (heading 8422), household washing machines (heading 8450), roller or other ironing machines (heading 8420 or 8451), sewing machines (heading 8452), electric scissors (heading 8467) or to electrothermic appliances (heading 8516).

4. For the purposes of heading 8534, 'printed circuits' are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the 'film circuit' technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression 'printed circuits' does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements. Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 8542.

5. For the purposes of headings 8541 and 8542:

(A) 'Diodes, transistors and similar semiconductor devices' are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field.

(B) 'Electronic integrated circuits and microassemblies' are:

(a) monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;

(b) hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thickfilm technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(c) microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

For the classification of the articles defined in this note, headings 8541 and 8542 shall take precedence over any other heading in the nomenclature which might cover them by reference to, in particular, their function.

6. Records, tapes and other media of heading 8523 or 8524 remain classified in those headings when presented with the apparatus for which they are intended.

This note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.

7. For the purposes of heading 8548, 'spent primary cells, spent primary batteries and spent electric accumulators' are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading notes:

1. Subheadings 8519 92 and 8527 12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm × 100 mm × 45 mm.

2. For the purposes of subheading 8542 10, the term 'smart cards' means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.

Additional notes:

1. Subheadings 8519 10, 8519 21, 8519 29, 8519 31 and 8519 39 are to be taken not to apply to sound reproducing apparatus with laser reading system, which falls in subheading 8519 99 12 or 8519 99 18.

2. Subheading note 1 is applicable, mutatis mutandis, to subheadings 8520 32 30 and 8520 33 30.

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes:

1. This section does not cover articles of heading 9501, 9503 or 9508, or bobsleighs, toboggans or the like of heading 9506.

2. The expressions 'parts' and 'parts and accessories' do not apply to the following articles, whether or not they are identifiable as for the goods of this section:

(a) joints, washers and the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanised rubber other than hard rubber (heading 4016);

(b) parts of general use, as defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

- (c) articles of Chapter 82 (tools);
- (d) articles of heading 8306;
- (e) machines or apparatus of headings 8401 to 8479, or parts thereof; articles of heading 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading 8483;
- (f) electrical machinery or equipment (Chapter 85);
- (g) articles of Chapter 90;
- (h) articles of Chapter 91;
- (ij) arms (Chapter 93);
- (k) lamps or lighting fittings of heading 9405;
- (l) brushes of a kind used as parts of vehicles (heading 9603).

3. References in Chapters 86 to 88 to 'parts' or 'accessories' do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those chapters. A part or accessory which answers to a description in two or more of the headings of those chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. For the purposes of this section:

- (a) vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
- (b) amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
- (c) aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5. Air-cushion vehicles are to be classified in this section with the vehicles to which they are most akin as follows:

- (a) in Chapter 86 if designed to travel on a guide-track (hovertrains);
- (b) in Chapter 87 if designed to travel over land or over both land and water;
- (c) in Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

Additional notes:

1. Subject to the provisions of additional note 3 to Chapter 89, tools and articles necessary for the maintenance or repair of vehicles, aircraft or vessels are to be classified with those vehicles, aircraft or vessels if presented with them. Other accessories presented with vehicles, aircraft or vessels are also to be classified therewith, if they form part of the normal equipment of the vehicles, aircraft or vessels and are normally sold with them.
2. The provisions of general rule 2(a) are also applicable, at the request of the declarant and subject to conditions stipulated by the competent authorities, to goods of headings 8608, 8805, 8905 and 8907 imported in split consignments.

**CHAPTER 86
RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS
THEREOF; RAILWAY OR TRAMWAY TRACK
FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING
ELECTROMECHANICAL) TRAFFIC
SIGNALLING EQUIPMENT OF ALL KINDS**

Notes:

1. This chapter does not cover:

- (a) railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 4406 or 6810);
- (b) railway or tramway track construction material of iron or steel of heading 7302; or
- (c) electrical signalling, safety or traffic control equipment of heading 8530.

2. Heading 8607 applies *inter alia* to:

- (a) axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
- (b) frames, underframes, bogies and bissel-bogies;
- (c) axle-boxes; brake gear;
- (d) buffers for rolling-stock; hooks and other coupling gear and corridor connections;
- (e) coachwork.

3. Subject to the provisions of note 1 above, heading 8608 applies *inter alia* to:

- (a) assembled track, turntables, platform buffers, loading gauges;
- (b) semaphores, mechanical signal discs, level-crossing control gear, signal and point controls, and other mechanical (including electromechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields

CHAPTER 87
VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK, AND
PARTS AND ACCESSORIES THEREOF

Notes:

1. This chapter does not cover railway or tramway rolling stock designed solely for running on rails.
2. For the purposes of this chapter, 'tractors' means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.
Machines and working tools designed for fitting to tractors of heading 8701 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 8702 to 8704, and not in heading 8706.
4. Heading 8712 includes all children's bicycles. Other children's cycles fall in heading 9501.

CHAPTER 88
AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Subheading note:

1. For the purposes of subheadings 8802 11 to 8802 40, the expression 'unladen weight' means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

CHAPTER 89
SHIPS, BOATS AND FLOATING STRUCTURES

Note:

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 8906 if it does not have the essential character of a vessel of a particular kind.

Additional notes:

1. Subheadings 8901 10 10, 8901 20 10, 8901 30 10, 8901 90 10, 8902 00 12, 8902 00 18, 8903 91 10, 8903 92 10, 8904 00 91 and 8906 90 10 are to be taken to apply only to vessels, designed as seagoing, having a hull of an overall length (excluding any projecting parts) of not less than 12 m. However, fishing boats and lifeboats, designed as seagoing, shall be considered as seagoing vessels regardless of their length.

2. Subheadings 8905 10 10 and 8905 90 10 are to be taken to apply only to vessels and floating docks, designed as seagoing.

3. For the purpose of heading 8908, the expression 'vessels and other floating structures for breaking up' includes the following articles when presented for breaking up, on condition that they have formed part of their normal equipment:

— spare parts (such as propellers), whether or not in a new condition,

— movable articles (furniture, kitchen equipment, tableware, etc.) showing clear evidence of use.

SECTION XVIII
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,
PRECISION, MEDICAL OR SURGICAL
INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES;
MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

CHAPTER 90
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,
PRECISION, MEDICAL OR SURGICAL
INSTRUMENTS AND APPARATUS;
PARTS AND ACCESSORIES THEREOF

Notes:

1. This chapter does not cover:

(a) articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 4016), of leather or of composition leather (heading 4204) or of textile material (heading 5911);

(b) supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(c) refractory goods of heading 6903; ceramic wares for laboratory, chemical or other technical uses, of heading 6909;

(d) glass mirrors, not optically worked, of heading 7009, or mirrors of base metal or of precious metal, not being optical elements (heading 8306 or Chapter 71);

(e) goods of heading 7007, 7008, 7011, 7014, 7015 or 7017;

(f) parts of general use, as defined in note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

(g) pumps incorporating measuring devices, of heading 8413; weight-operated counting and checking machinery, or separately presented weights for balances (heading 8423); lifting or

handling machinery (headings 8425 to 8428); paper or paperboard cutting machines of all kinds (heading 8441); fittings for adjusting work or tools on machine tools, of heading 8466, including fittings with optical devices for reading the scale (for example, 'optical' dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 8470); valves and other appliances (heading 8481);

(h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing or re-recording apparatus (heading 8519 or 8520); sound-heads (heading 8522); still image video cameras, other video camera recorders and digital cameras (heading 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 8526); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544;

(ij) searchlights or spotlights of heading 9405;

(k) articles of Chapter 95;

(l) capacity measures, which are to be classified according to their constituent material; or

(m) spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 3923 or Section XV).

2. Subject to note 1 above, parts and accessories for machines, apparatus, instruments or articles of this chapter are to be classified according to the following rules:

(a) Parts and accessories which are goods included in any of the headings of this chapter or of Chapter 84, 85 or 91 (other than heading 8485, 8548 or 9033) are in all cases to be classified in their respective headings.

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 9010, 9013 or 9031) are to be classified with the machines, instruments or apparatus of that kind.

(c) All other parts and accessories are to be classified in heading 9033.

3. The provisions of note 4 to Section XVI apply also to this chapter.

4. Heading 9005 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 9013.

5. Measuring or checking optical instruments, appliances or machines which, but for this note, could be classified both in heading 9013 and in heading 9031 are to be classified in heading 9031.

6. For the purposes of heading 9021, the expression 'orthopaedic appliances' means appliances for:

— preventing or correcting bodily deformities; or

— supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 9032 applies only to:

(a) instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and

(b) automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

Additional note:

1. For the purposes of subheadings 9015 10 10, 9015 20 10, 9015 30 10, 9015 40 10, 9015 80 11, 9015 80 19, 9024 10 10, 9024 80 10, 9025 19 91, 9025 80 91, 9026 10 51, 9026 10 59, 9026 20 30, 9026 80 91, 9027 10 10, 9027 80 11, 9027 80 13, 9027 80 17, 9030 39 30, 9030 89 92, 9031 80 32, 9031 80 34, 9031 80 39 and 9032 10 30, the expression 'electronic' means instruments and apparatus which incorporate one or more articles of heading 8540, 8541 or 8542 but for the purposes of the foregoing, no account shall be taken of articles of heading 8540, 8541 or 8542 which have solely the function of rectifying current or which are included in the power pack of instruments or apparatus.

**CHAPTER 91
CLOCKS AND WATCHES AND PARTS THEREOF**

Notes:

1. This chapter does not cover:

(a) clock or watch glasses or weights (classified according to their constituent material);

(b) watch chains (heading 7113 or 7117, as the case may be);

(c) parts of general use defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading 9114);

(d) bearing balls (heading 7326 or 8482, as the case may be);

(e) articles of heading 8412 constructed to work without an escapement;

(f) ball bearings (heading 8482); or

(g) articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading 9101 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading 9102.

3. For the purposes of this chapter, the expression 'watch movements' means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this chapter.

CHAPTER 92 MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes:

1. This chapter does not cover:

(a) parts of general use, as defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(b) microphones, amplifiers, loudspeakers, headphones, switches, stroboscopes and other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this chapter;

(c) toy instruments and apparatus (heading 9503);

(d) brushes for cleaning musical instruments (heading 9603); or

(e) collectors' pieces or antiques (heading 9705 or 9706).

2. Bows and sticks and similar devices used in playing the musical instruments of headings 9202 or 9206 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments. Cards, discs and rolls of heading 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

SECTION XIX ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Notes:

1. This chapter does not cover:

- (a) goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) parts of general use, as defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) armoured fighting vehicles (heading 8710);
- (d) telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
- (e) bows, arrows, fencing foils or toys (Chapter 95); or
- (f) collectors' pieces or antiques (heading 9705 or 9706).

2. In heading 9306, the reference to 'parts thereof' does not include radio or radar apparatus of heading 8526.

SECTION XX
MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94
FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND
SIMILAR STUFFED FURNISHINGS;
LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED;
ILLUMINATED SIGNS, ILLUMINATED
NAMEPLATES AND THE LIKE; PREFABRICATED BUILDINGS

Notes:

1. This chapter does not cover:

- (a) pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 7009;
- (c) articles of Chapter 71;
- (d) parts of general use as defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 8303;

(e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);

(f) lamps or lighting fittings of Chapter 85;

(g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 to 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);

(h) articles of heading 8714;

ij) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);

(k) articles of Chapter 91 (for example, clocks and clock cases); or

(l) toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505).

2. The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the abovementioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) cupboards, bookcases, other shelved furniture and unit furniture;

(b) seats and beds.

3. (a) In headings 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(b) Goods described in heading 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.

4. For the purposes of heading 9406, the expression 'prefabricated buildings' means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

CHAPTER 95 TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

Notes:

1. This chapter does not cover:

(a) Christmas tree candles (heading 3406);

(b) fireworks or other pyrotechnic articles of heading 3604;

- (c) yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 4206 or Section XI;
- (d) sports bags or other containers of heading 4202, 4303 or 4304;
- (e) sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
- (f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) walking sticks, whips, riding-crops or the like (heading 6602), or parts thereof (heading 6603);
- (ij) unmounted glass eyes for dolls or other toys, of heading 7018;
- (k) parts of general use, as defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) bells, gongs or the like of heading 8306;
- (m) pumps for liquids (heading 8413), filtering or purifying machinery and apparatus for liquids or gases (heading 8421), electric motors (heading 8501), electric transformers (heading 8504) or radio remote control apparatus (heading 8526);
- (n) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) children's bicycles (heading 8712);
- (p) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (q) spectacles, goggles or the like, for sports or outdoor games (heading 9004);
- (r) decoy calls or whistles (heading 9208);
- (s) arms or other articles of Chapter 93;
- (t) electric garlands of all kinds (heading 9405); or
- (u) racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material).

2. This chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to note 1 above, parts and accessories which are suitable for use solely or principally with articles of this chapter are to be classified with those articles.

4. Heading 9503 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g., 'pet toys' (classification in their own appropriate heading).

CHAPTER 96 MISCELLANEOUS MANUFACTURED ARTICLES

Notes:

1. This chapter does not cover:

- (a) pencils for cosmetic or toilet uses (Chapter 33);
- (b) articles of Chapter 66 (for example, parts of umbrellas or walking sticks);
- (c) imitation jewellery (heading 7117);
- (d) parts of general use, as defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;
- (f) articles of Chapter 90 (for example, spectacle frames (heading 9003), mathematical drawing pens (heading 9017), brushes of a kind specialized for use in dentistry or for medical, surgical or veterinary purposes (heading 9018));
- (g) articles of Chapter 91 (for example, clock or watch cases);
- (h) musical instruments or parts or accessories thereof (Chapter 92);
- (ij) articles of Chapter 93 (arms and parts thereof);
- (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) articles of Chapter 95 (toys, games, sports requisites); or
- (m) works of art, collectors' pieces or antiques (Chapter 97).

2. In heading 9602, the expression 'vegetable or mineral carving material' means:

- (a) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading 9603, the expression 'prepared knots and tufts for broom or brush making' applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are

ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this chapter, other than those of headings 9601 to 9606 or 9615, remain classified in the chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 9601 to 9606 and 9615 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

SECTION XXI WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97 WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Notes:

1. This chapter does not cover:

(a) unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 4907;

(b) theatrical scenery, studio backcloths or the like, of painted canvas (heading 5907) except if they may be classified in heading 9706; or

(c) pearls, natural or cultured, or precious or semi-precious stones (headings 7101 to 7103).

2. For the purposes of heading 9702, the expression 'original engravings, prints and lithographs' means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading 9703 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4. (a) Subject to notes 1 to 3 above, articles of this chapter are to be classified in this chapter and not in any other chapter of the nomenclature.

(b) Heading 9706 does not apply to articles of the preceding headings of this chapter.

5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles.

Frames which are not of a kind or of a value normal to the articles referred to in this note are to be classified separately.