

GENERAL AGREEMENT ON TARIFFS AND TRADE

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Tenth Session

Working Party 5 on the Rhodesia- Nyasaland Tariff

REPORT OF THE SUB-GROUP ON THE CUSTOMS TARIFF OF THE FEDERATION OF RHODESIA AND NYASALAND

1. The Sub-Group set up by Working Party 5 on 3 November 1955 was charged with the following tasks:

- (a) to establish with the aid of the delegation of the Federation the necessary factual background to enable the Working Party to consider the new tariff of the Federation, as modified by the new trade agreements with South Africa and Australia in relation to the principles of Article XXIV and the provisions of Article I of the Agreement, and
- (b) similarly, to establish with the delegations of South Africa and Australia, respectively, the facts concerning changes in their tariffs resulting from their new agreements with the Federation.

I. The Federation Tariff

2. In examining the facts concerning the Federation tariff, the Sub-Group considered first the question of the general level of the tariff and secondly the changes that had taken place in margins of preference.

A. General Tariff Level

3. All members of the Sub-Group were satisfied that the level of the Federal tariff was not higher and was probably even lower than the level of the former Territorial tariffs taken as a whole.

B. Preferential Margins

4. The delegation of the Federation stressed the point that the preferential margins have, on the whole, been reduced, if measured against the old Territorial tariffs. He referred to the figures already made available by him to the Working Party (Annex I) which show on the basis of calculations based on trade figures of 1953 that the weighted average of all ad valorem preferences was reduced from 11.8 under the Territorial tariffs on the base dates to 8.8 per cent

ad valorem under the Federal tariff. He pointed out that if the Federation had adopted unchanged either the Southern Rhodesian tariff, or Northern Rhodesian tariff and applied it to the whole territory, there would have been an increase of preferential margins. If the Southern Rhodesian tariff had been used, most preferences in favour of the United Kingdom would have been increased for the non-conventional area of Northern Rhodesia. If the Northern Rhodesian tariff had been used, most of the Dominion preferences would have been extended.

5. The Sub-Group agreed that taking into account the practical, economic and political problems involved it would be difficult in any consolidation of the rates previously existing to avoid an increase in certain preferences for one or the other of the constituent territories and the extension of certain preferences to cover imports into an area where no preference had previously existed. They felt, however, that it was important for the group to know more precisely the number and importance of such changes. They agreed, however, that to compare item by item, all the columns of the Federal tariff with the corresponding columns of the predecessor tariffs would not be possible in any reasonable period of time, particularly since the nomenclatures of the previous tariffs had not been identical and the Federal tariff included new classification and the modernization of antiquated classification. They decided, however, to attempt an item by item examination of a substantial sample of the tariff (including the new rates for South Africa and Australia) and agreed to the suggestion of the Chairman that the metals and machinery sector of the Federal tariff be used for this purpose. This examination, while not including the entire sector, covered the tariff numbers 82 to 107 comprising fifty-two sub-items. The result of this study is given in the table attached (Annex III) which shows the preferential margins which have been changed.

6. After careful consideration the Sub-Group decided to omit from the table any indication of the extent of the changes in preferential margins in either direction. The inclusion of this data would not only have complicated the table and made it more difficult to obtain an overall impression but would have been misleading unless the changes were weighted in accordance with the volume of trade in each case. They felt furthermore that a comparison of the weighted incidence of increases and decreases in margins for this sample of the Federation tariff would add nothing of value to the weighted comparison that had already been presented by the delegation of the Federation for the tariff as a whole.

7. In twenty-four cases, included in the sector examined the preferential margins have not been affected either by the new tariff rates or by the Trade Agreements with South Africa and Australia. In two cases a comparison was impossible due to changes in the tariff nomenclature. In a few other cases the comparison may be incomplete because of minor changes in the nomenclature. In sixteen cases the preferential margins were partially maintained, partially reduced. In the case of ten sub-items one or more of the preferential margins for imports from the United Kingdom or the Dominions (or granted by Trade Agreement to the Union of South Africa or Australia), have been increased.

8. These ten cases which include increases of preferential margins illustrate most if not all of the kinds of circumstances in which the Federation found it necessary to increase or extend a margin of preference. For example Tariff No. 82 - aeroplanes - with a rate of 10%/free/free involves an increase of the margin if compared with the previous Northern Rhodesian tariff, whilst the existing margins in the Southern Rhodesian tariff have been maintained; this situation also results in an increase of the preferential margin previously granted by Northern Rhodesia to Australia. In Tariff No. 86(1)(b)(i), the margin of the Dominion rate has been increased, as has the rate under the new Trade Agreement with Australia, but all other margins have been reduced. Tariff No. 93(1)(a) is an example of an item of diminished and diminishing economic importance where a standard set of rates (20%/20%/10%), at the general revenue level has replaced the former protective duties (25%/20%/20%). The increase in United Kingdom and Union preference arises in this case from the desire to simplify the rate pattern by adopting a limited number of rates for revenue purposes. Also in the case of Tariff No. 94(1), (2) and (3) - cash registers, accounting and calculating machines - margins of preferences have been increased by the introduction of a general revenue rate of 25%/10%/10%. In one instance, (in item 163) there was an increase in the margin in each of the constituent territories. In the case of this item the creation of a new tariff number including all engines of the same type, previously spread over various tariff numbers, led to extensive changes. The engines and parts covered were previously classified under a number of different items as industrial machinery, motor vehicle and motor cycle parts, tractor and bulldozer parts, engines for boats, etc., at varying rates of duty. The new item, therefore, involves various increases and decreases as compared with the former levels of duty and margins of preference, including some increases in margins of preference above those applicable on the base date in either territory.

9. Neither the Sub-Group nor the delegation of the Federation were able to state with certainty that this analysis, made on the basis of a sample selected from the many hundreds of items in the complete Federation tariff, is necessarily representative in the sense that it will show precisely the same proportion of increases and decreases as the tariff as a whole. The Sub-Group felt, however, that it is adequate to illustrate the various kinds of changes that have taken place throughout the tariff in margins of preference and to illustrate the reasons which have led to those changes. Moreover, the Sub-Group noted the offer of the delegation of the Federation to make a similar comparison, with any interested contracting party, of any other portion of the tariff in which that contracting party might be particularly interested. They also remind the Working Party of the offer previously made by the Federation to provide to any delegation the detailed information with respect to any individual item of special interest to them. It is hoped that this will provide the Working Party and the CONTRACTING PARTIES with an adequate basis for arriving at a decision in the case without the necessity for preparing a detailed analysis of all the changes in the complete tariff.

II. Changes in preferential margins on imports into the Union of South Africa from the Federation of Rhodesia and Nyasaland

The delegation of the Union of South Africa drew attention to the history up to 30 June 1955 of the traditional customs relations between South Africa and the major constituent territories of the Federation, namely Southern Rhodesia

and the non-conventional part of Northern Rhodesia, reproduced in the last five paragraphs of document L/381. Briefly, the position is that since 1905 the non-conventional area of Northern Rhodesia enjoyed free entry into South Africa for very nearly all products (and also substantial preferences on the few exceptions). This was the case on 1 July 1938, the base date for South Africa in Annex G of the General Agreement, because the 1930 Agreement between South Africa and Northern Rhodesia remained in force until it was superseded by the Agreement between South Africa and the Federation on 1 July 1955. Southern Rhodesia similarly enjoyed free entry into South Africa, with relatively minor exceptions, from 1903 until 1935 when a new agreement between South Africa and Southern Rhodesia was concluded in terms of which South Africa granted to Southern Rhodesia general preferential rates equal to the rates applicable to similar goods from the United Kingdom less 20 per cent practically over the whole range of the South African Tariff. This was the position on 1 July 1938, (South Africa's base date), but in 1949 the 1935 Agreement was replaced by the Customs Union (Interim) Agreement between South Africa and Southern Rhodesia which the two countries were authorized to apply under the General Agreement (see Declaration of 18 May 1949). In terms of this Interim Agreement South Africa accorded free entry to all Southern Rhodesian products, with very few exceptions on which substantial preferences were however also granted.

11. The delegation of South Africa stressed that the whole of the Federation now enjoys preferences in South Africa only on some 140 items and sub-items, or portions thereof, in the South African Tariff, which comprises more than 1,000 items and sub-items over the whole range of which both Southern Rhodesia and the non-conventional area of Northern Rhodesia previously enjoyed preferential treatment both on the base date, 1 July 1938, as well as on 30 June 1955. In other words, on more than 800 items and sub-items the preferences have been eliminated. This confirms the considered opinion of the Government of the Union of South Africa that the preferences at present accorded by South Africa under the Trade Agreement with the Federation do not, on the whole, exceed the preferences in favour of Southern and Northern Rhodesia for the maintenance of which provision is made in Annex A of the General Agreement. Although, as will be shown below, some preferences have been increased for the Federation in the 1955 agreement over the margins which existed for products of Southern Rhodesia on the base date, in none of such cases is the margin now greater than that granted to Southern Rhodesia under the 1949 Customs Union (Interim) Agreement on 30 June 1955 (in most such cases the margins are the same as those which existed on that date).

12. The Sub-Group then examined with the aid of the South African delegation the changes that had taken place in the margins of preference accorded by South Africa under the Trade Agreement of 1955, as compared with the margins that were accorded by South Africa to the constituent territories of the Federation respectively on 1 July 1938, (South Africa's base date) and on 30 June 1955. This task was facilitated by the fact that on the base date,

as well as on 30 June 1955, the non-conventional area of Northern Rhodesia enjoyed free entry into South Africa for nearly all products and that on the latter date Southern Rhodesia enjoyed similar treatment while the conventional area of the Federation received no preferences on 1 July 1938, nor on 30 June 1955. It was considered that it would have been desirable to obtain an accurate picture of the number and importance of changes in preferences in relation to the entire tariff. The Sub-Group noted that for the reasons set out in Annex II the South African delegation were unable to calculate the percentage of imports from the Federation which now enjoy preferences compared with the percentages of imports from Northern and Southern Rhodesia which previously enjoyed such treatment. It also appeared, as in the case of the Federation tariff, that a complete analysis of the entire tariff, after taking into account the new Trade Agreement, would be a very lengthy task and one that might not justify the time and effort involved. As a first step, therefore, they decided to examine a single class of the tariff, in the same manner and with the same qualifications as the examination was made of the Federation tariff (see paragraph 5), and chose for this purpose Class X, wood and wood products, T.N.262 to 280. This comparison showed that in nineteen out of fifty-four sub-items the preferential margin has not been changed; in twenty-nine cases it has been removed; and in six cases the preferential margin has been increased on a part of the sub-items affected (ex T.N. 265(b), 272(b), 273(b), 279(a)(ii), (b) and (c)). Five of the six instances represent increases, compared with Southern Rhodesia and the conventional area and one, compared with the conventional area only on the base date, 1 July 1938. Compared with the treatment accorded to Southern Rhodesia under the Customs Union (Interim) Agreement, in force till 30 June 1955, these represent no increases.

13. Although it had not appeared feasible to make a similar comparison for the entire tariff, the Sub-Group decided that a similar comparison should be made with respect to items in which other contracting parties had a special interest. For this purpose they used those items that appear in South Africa's consolidated Schedule as printed after the Torquay negotiations. They did not attempt to take into account changes which had taken place since that time in South Africa's Schedule. They were aided in this task by the fact that the Trade Agreement with the Federation includes two Annexures (A and B), which list all of the items (other than leaf tobacco on which preference remains unchanged) on which any preference is now accorded by South Africa to the Federation so that on no other product could the Trade Agreement have led to an increase of a preference. The result of this examination is presented in Annex IV to this report. As in the case of the examination of the Federation tariff, the Sub-Group again decided for the reason stated in paragraph 6, that an indication of the degree of change in each case would be inconclusive.

14. The Sub-Group also noted a special difficulty in obtaining an accurate impression of the changes in preferences for those products listed in Annexure A. This Annexure, which applies to agricultural products, lists the

Incidentally all but one of these cases (T.N. 279(c)) are also covered by the exercise referred to in paragraph 13 and therefore appear in Annex IV.

products on which each partner to the Agreement agrees to grant free tariff treatment to the products of the other at times when any import licences are granted. The normal movement of trade for most products in this list is from South Africa to the Federation and only comparatively few of them involve actual imports into South Africa. In some cases, the Federation has no exports of the commodities concerned (such as wheat and wheat flour) and in other cases exports to South Africa are either negligible or occur only rarely. The interpretation of Annexure A is further complicated by the fact that imports of the commodities concerned are quantitatively controlled, and the Federation receives the benefit of the preference only when imports are permitted.

15. In so far as the non-conventional area of the Federation is concerned, the attached table shows that, of forty-four sub-items, in twelve instances the preferential margins have remained unchanged for those parts of the Federation which enjoyed preferences, and have been decreased in eight instances. In no instance (with the possible exception of T.N. 69(f)(1) - see Annex IV) has the preferential margin been increased in respect of both territories. In twenty-four cases a preferential margin has been increased as compared with the treatment accorded to Southern Rhodesia on the base date, 1 July 1938, but not compared with the treatment accorded to Southern Rhodesia under the Customs Union (Interim) Agreement in force till 30 June 1955. In nine of these cases the margin previously accorded to the non-conventional area of Northern Rhodesia has been reduced and in fifteen cases maintained.

16. For all items where South Africa imposes any duty at all in the most-favoured-nation column of its tariff, the inclusion of such items in Annexures A or B of the new Agreement has resulted in a new preference for such products originating in the conventional area of the Federation. Under the new customs arrangements for the Federation there will of course be no distinction as between products of different parts of the Federation and it would no longer therefore have been practicable for South Africa to limit the application of the agreement to one or other part of the Federation. The Sub-Group noted, however, that the conventional area's total exports to South Africa were in any case negligible.

17. Like the delegation of the Federation, the delegation of the Union of South Africa underlined, for reasons similar to those set out in paragraph 9, the limits of any comparison based on samples and declared its willingness to give any explanation to any interested contracting party asking for additional information.

III. Preferential margins in imports from the Federation into Australia

18. The Sub-Group then examined the 1955 Trade Agreement between Australia and the Federation. The representative of Australia stated that on the base date for its preferences Australia granted to Southern Rhodesia a preference on tobacco leaf, and to Northern Rhodesia and Nyasaland on some fifty odd tariff descriptions. The only preferences Australia now grants to the Federation under the 1955 Agreement are (1) on tobacco leaf on which the margin of preference previously granted to Southern Rhodesia has been extended without change to the Federation as a whole, and (2) on fruit juices, beeswax and essential oils on which the margin of preference previously granted to Northern Rhodesia and Nyasaland, has been extended without change to the Federation as a whole.

ANNEX I

New Tariff of the Federation of Rhodesia and Nyasaland as modified
by Trade Agreements

Comparative figures furnished by the delegation of Rhodesia and Nyasaland concerning preferential margins and the level of the m.f.n. duties.

Comparative figures are given below illustrating the relationship between levels of m.f.n. duties and margins of preference under the tariffs, as modified by agreements, of Southern Rhodesia, Northern Rhodesia and Nyasaland on the one hand, and of the Federation of Rhodesia and Nyasaland on the other.

1. Levels of Preferential Margins granted to countries of the British Commonwealth

| Grand Total Northern and Southern Rhodesia 1953 Imports from Commonwealth Countries | Total of such Imports covered by the present calculation | Total value of preferential rebate off the m.f.n. duty granted in terms of tariffs as modified by Trade Agreements | |
|---|---|---|--|
| | | Under Territorial Tariffs and Agree- ments as at the binding dates in 1941 and 1947 | Under Federal Tariff and Agreement |
| <u>(f.o.b.).</u> | <u>(f.o.b.)</u> | | |
| £103,473,391 | £101,315,791 | £11,995,355 | £8,920,824 |
| | <u>Percentage of Grand Total</u> | Representing an average ad valorem preference, weighted by the trade secured by such preference of:- | |
| | 98% | <u>Territorial</u> | <u>Federal</u> |
| | | <u>11.8% ad valorem</u> | <u>8.8% ad valorem</u> |

2. Levels of m.f.n. duty

Grand Total 1953
Imports of North-
ern and Southern
Rhodesia and
Nyasaland from
all sources
(f.o.b.)

£136,436,391

Total of such
Imports, being
principal items,
covered by the
present calcu-
lation
(f.o.b.)

£118,654,395

Percentage of
Grand Total

87%

Total duty payable on such
items at m.f.n. rates

| | |
|--------------------------------|---------------------------|
| <u>Territorial Tariffs</u> | <u>Federal Tariff</u> |
|--------------------------------|---------------------------|

| | |
|-------------|-------------|
| £18,271,217 | £16,830,054 |
|-------------|-------------|

Weighted average level of
m.f.n. duties

| | |
|--------------------------------|---------------------------|
| <u>Territorial Tariffs</u> | <u>Federal Tariff</u> |
|--------------------------------|---------------------------|

| | |
|-------------------------|-----------------------------|
| <u>15.4% ad valorem</u> | <u>14.2% ad valorem</u> |
|-------------------------|-----------------------------|

ANNEX III

NOTE BY THE DELEGATION OF THE UNION
OF SOUTH AFRICA.

The South African delegation informed the Sub-Group that it was unfortunately not possible to calculate the percentage of South Africa's imports from the Federation now enjoying preferences compared with the percentages of the imports from Southern Rhodesia and the non-conventional area of Northern Rhodesia which had enjoyed preferences on either 1 July 1938, or on 30 June 1955. The reasons are that -

- (a) the Federation is now granted preferences on many sub-items and portions of sub-items in the South African Tariff which are not statistical items and for which consequently no separate trade figures are available;
- (b) the requirements to qualify for preferential treatment written into the new Agreement with the Federation differ substantially from and are more restrictive than those contained in previous agreements between South Africa and the two Rhodesias.

Another point which should be borne in mind in this connexion is that the potential value of duty-free entry into the South African market which South Africa is entitled to accord to the non-conventional area of Northern Rhodesia on very nearly everything, cannot be statistically measured, but is nevertheless of considerable importance in the light of the notable economic developments which are taking place and envisaged in this part of Northern Rhodesia. Moreover, if South Africa had continued to grant free entry to the products of the non-conventional area of Northern Rhodesia, it would undoubtedly have led to the transfer of industries from elsewhere in the Federation to that part enjoying free entry into the South African market.

ANNEX III

Increases and decreases in margins of preference under the tariff of the Federation of Rhodesia and Nyasaland and related agreements as compared with the previous position in Southern and Northern Rhodesia (at the applicable base date) respectively.

Items 82 - 107 inclusive¹

("0" = no change "+" = increased margin "-" = reduced margin)
(for further explanation of table see paragraph 6 of the Report of the Sub-Group).

| <u>Tariff Item</u> | <u>Preference accorded to</u> | | | | | | | |
|------------------------|--|---|----------------------------------|---|---------------------|--------------|------------------|--------------|
| | <u>Commonwealth Countries ex S.Africa/Australia as compared with</u> | | | | <u>South Africa</u> | | <u>Australia</u> | |
| | <u>S.Rh. Tariff Dominions UK</u> | | <u>N.Rh. Tariff Dominions UK</u> | | <u>S.Rh.</u> | <u>N.Rh.</u> | <u>S.Rh.</u> | <u>N.Rh.</u> |
| 82 | 0 | 0 | + | + | 0 | + | 0 | + |
| 84 | - | 0 | - | 0 | - | - | - | - |
| 86(1)(a)(i) | - | - | 0 | 0 | - | - | - | 0 |
| (ii) | - | - | 0 | 0 | - | - | - | 0 |
| 86(1)(b)(i) | + | - | - | - | - | - | + | - |
| (ii) | - | - | - | - | - | - | - | - |
| 86(2) | - | - | - | - | - | - | - | - |
| 87(3) | - | - | 0 | 0 | - | - | - | - |
| 90 (Builders' buckets) | - | - | - | 0 | - | - | - | - |
| (Other buckets) | - | 0 | - | 0 | - | - | - | - |
| 93(1)(a) | - | + | - | + | + | - | - | - |
| (b)(i) & (ii) | (Change in nomenclature; comparison difficult) | | | | | | | |
| 93(2) | - | - | - | + | - | - | - | - |
| 93(3) | 0 | 0 | - | - | 0 | - | 0 | - |
| 94(1) | + | 0 | + | + | - | 0 | + | + |
| 94(2) | + | - | + | + | - | 0 | + | + |

¹ These 25 tariff numbers comprise 52 sub-items. The 24 items and sub-items not affected by any change as far as preferential margin is concerned are not included in this Table.

ANNEX III
(continued)

| <u>Tariff</u> <u>Item</u> | <u>Preference accorded to</u> | | | | | | | |
|---|--|---|--|---|---------------------|--------------------|------------------|--------------|
| | <u>Commonwealth countries ex S.Africa/Australia</u> | | | | <u>South Africa</u> | | <u>Australia</u> | |
| | <u>as compared with</u> | | | | | | | |
| | <u>S.Rh. Tariff</u> <u>Dominions UK</u> | | <u>N.Rh. Tariff</u> <u>Dominican UK</u> | | <u>S.Rh.</u> | <u>N.Rh.</u> | <u>S.Rh.</u> | <u>N.Rh.</u> |
| 94(3) | + | 0 | + | + | - | 0 | + | + |
| 98 | + | 1 | + | + | 1 | 1 | + | + |
| 99 | - | - | - | 0 | - | -(Electric razors) | | 0 |
| | | | | | | | + | |
| | | | | | | | (Other cutlery) | |
| | | | | | | | - | - |
| 100(1) | 0 | 0 | - | - | 0 | - | 0 | - |
| 101(2) | 0 | 0 | - | - | 0 | - | 0 | - |
| 102(a)) | Comparison of ad valorem rates as for 102(c) below. | | | | | | | |
| 102(b)) | Comparisons of specific rates impossible as no previous counterpart. | | | | | | | |
| (c) | - | - | - | + | - | - | - | - |
| 103(b) (Engines for cars, boats and(c) lorries) | + | - | 0 | 0 | + | - | + | 0 |
| (for motor-cycles) | - | - | - | - | - | - | - | - |
| (for tractors, bulldozers, etc. & stationary engines) | + | + | + | + | + | + | + | + |
| 106(1) | - | - | - | 0 | - | - | - | - |
| 106(2) | - | - | - | 0 | - | - | - | - |
| 107(4) | 0 | 0 | - | - | 0 | - | 0 | - |
| 107(5) | - | - | 0 | 0 | - | 0 | - | 0 |

¹ It has been impossible to make exact comparisons here as the former specific duty has been replaced by an ad valorem duty.

ANNEX IV

Changes in Preferential Margins granted by the Union of South Africa to the Federation of Rhodesia and Nyasaland as compared with those on the Base Date for items contained in Consolidated Schedule XVIII

("0" = no change "+" = increased margin "-" = reduced margin)

| Tariff Item | Annexure to the 1955 Trade Agreement | Southern Rhodesia | Northern Rhodesia (Non-conventional Area) | Conventional Area |
|-------------|--------------------------------------|-------------------|---|-------------------|
| 5 | A | 0 | 0 | + |
| 8 | A | 0 | 0 | + |
| 15 (a) (i) | A | 0 | 0 | + |
| (ii) | A | + | 0 | + |
| 15(d) | BI | 0 | 0 | 0 |
| 17(a) | A | - | - | + |
| (b) | A | - | - | + |
| ex 18(1) | BI | + | 0 | + |
| 22(a)(i) | A | 0 | 0 | + |
| 28 | A | - | - | + |
| 30(a)(ii) | A | 0 | 0 | + |
| ex 30(b) | A | + | 0 | + |
| 35(1)(a) | BI (Peas) | + | - | + |
| | A (Beans) | + | 0 | + |
| 35(2)(a) | A | - | - | + |
| (b) | A | - | - | + |
| 45(a) | BI | + | - | + |
| (b) | BI | - | - | 0 |
| ex 46(b) | BI | + | 0 | + |
| 61(a) | BII | + | - | + |
| 66(a) | BI | 0 | 0 | 0 |
| 69(f)(i) | BII | + | + or 0 ¹ | + |
| 70(a) | BII (Cotton socks) | + | - | + |
| 76(a)(i) | BII | + | 0 or 1 ¹ | + |
| (ii) | BII | + | 0 or 1 ¹ | + |
| (c)(i) | BII | + | 0 or 1 ¹ | + |
| 99 | BI | + | 0 | + |
| 118(o) | BI | 0 | 0 | + |
| (g) | BI | - | - | + |
| 123(a) | BI | + | 0 | + |
| 131 | BI | 0 | 0 | 0 |
| 154(3) | BI | + | 0 | + |
| 179(a) | BI | 0 | 0 | 0 |
| (6) | BI | 0 | 0 | 0 |

¹ A strict comparison is not possible due to changes in notes, nomenclatures and content provisions in the Trade Agreement with the Federation. Therefore the

ANNEX IV (Continued)

| Tariff Item | Annexure to the 1955 Trade Agreement | Southern Rhodesia | Northern Rhodesia (Non-conventional Area) | Conventional Area |
|-------------|--------------------------------------|-------------------|---|-------------------|
| 210(a)(i) | BI | + | 0 | + |
| 246(1)(a) | BI | 0 | 0 | 0 |
| 251(b)(i) | BI | + | 0 | + |
| (ii) | BI | + | 0 | + |
| 265 ex b | BI (Basket ware) | + | 0 | + |
| 272 ex b | BI (Mouldings non-coniferous) | + | 0 | + |
| 273(b) | BI | + | - | + |
| 279(a)(ii) | BI | - | - | + |
| ex (b) | BI (non-coniferous) | + | 0 | + |
| 304 | BI | + | - | + |