

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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GENERALIZED SYSTEM OF PREFERENCES

Notification by New Zealand

With reference to the decision of the CONTRACTING PARTIES of 25 June 1971 concerning the granting of preferential tariff treatment to products originating in developing countries and territories, the New Zealand delegation has advised that the generalized tariff preferences accorded by New Zealand to developing countries became effective on 1 January 1972. Details are reproduced herewith.

I. Outline of the Scheme

1. Products covered by the Scheme, and the depth of tariff cut

New Zealand is offering tariff preferences on a single positive list of products drawn from Chapters 1-24 and Chapters 25-99 of the Brussels Tariff Nomenclature. In general all beneficiary countries and territories, under the New Zealand scheme, are accorded preferential rates of duty equivalent to those payable under the British Preferential Tariff for items in the list. In some cases imports from beneficiary countries incur rates between the British Preferential and most-favoured-nation rates. For a few other items, where British Preferential rates are not "free", zero tariffs for beneficiaries are accorded. A list of such products is recorded with the appropriate preferential rates of duty in Annex 2. New Zealand will review the operation of its scheme, from time to time along with other preference-giving countries, and consider additions to this list as its own economic development permits.

2. Safeguard mechanism

New Zealand reserves the right to withdraw or modify the preferential tariff treatment. The grounds for such action will normally be the import of a product in such increased quantities and under such conditions, as a result of the preference, as to cause or threaten in the opinion of the New Zealand Government serious injury to domestic producers of like or directly competitive products. Duty concessions would also be modified or withdrawn should such action be found desirable to assist the establishment of any new industry or the development of an existing one.

3. Date of implementation and duration of the Scheme

The Scheme entered into force as of 1 January 1972. It is intended that the Scheme will remain in force for the ten years to 31 December 1981.

4. Beneficiaries

The beneficiaries of the Scheme are the ninety-one developing countries which are members of UNCTAD. New Zealand has further accorded beneficiary status to dependent territories of member countries of the European Economic Community, the United Kingdom and Australia, and to those countries the conduct for whose external relations the United Kingdom is responsible. Beneficiary status has been extended also to some countries, which are within the recognized criteria for developing countries. A list of beneficiaries under the New Zealand scheme is attached as Annex 1.

New Zealand will review the possibility of according beneficiary status to other countries not included in this list during the operation of its scheme.

Outline of New Zealand's rules of origin

1. General

New Zealand is offering preferences for goods which are either the natural produce of the beneficiary country or are wholly manufactured there from unmanufactured raw materials or are finished there and include not less than 50 per cent of the beneficiary country's content in the factory cost (as distinct from f.o.b. or ex-factory price). New Zealand's rules of origin for imports from developing countries are based on the added value criterion, which is incorporated in existing requirements for British Preferential and most-favoured-nation treatment under the New Zealand tariff.

2. Criterion for origin verification

Before any goods from a beneficiary country are entitled to enter New Zealand at preferential rates provided for developing countries, the following conditions must be fulfilled.

- (a) That the goods are wholly the product of that country; or
- (b) that the goods are wholly manufactured in that country from unmanufactured raw materials; or
- (c) that the goods are partially manufactured in that country; and
 - (i) that the final process of manufacture has been performed in that country; and
 - (ii) that in respect of each article, the expenditure -
 - (A) In material that is the produce of that country or of New Zealand; or

(B) In other items of factory or works cost (as defined hereafter)

(C) Partly in such material and partly in such other items as aforesaid - is not less than half of the factory or works cost of the article in its finished state.

The following are regarded as examples of unmanufactured materials for the purposes of New Zealand's rules of origin.

Natural products (e.g. minerals, animals, plants, shrubs, trees, vegetables, or parts thereof such as leaves, barks, fruits, pods, nuts, nut kernels, or roots) which have not been subjected to any industrial process or processes except

- (a) those primary processes whereby natural products are ordinarily obtained from the farm, mine, forest fisheries, etc., and (b) the processes of cleaning, separating, sorting, and drying, and of the "killing of animals". For example:

Bones, hoofs and horns, tusks (ivory)
 Cork, unmanufactured
 Grain or seeds, cleared or graded, but otherwise unmanufactured
 Logs, unwrought
 Ores, metallic
 Petroleum, crude
 Salt, rock
 Skins, raw or sundried
 Wool, greasy, washed or scoured

3. Calculation of factory or works cost

For the purpose of the above verification, the factory or works cost shall be the sum of the following items:

- (a) Cost of materials as received into factory, excluding customs or excise or other duty paid or payable in respect of those materials;
- (b) manufacturing wages;
- (c) factory overhead expenses, namely:
- (i) All expenses directly or indirectly connected with manufacture, for example, rent, rates, and taxes in respect of factory;
- (ii) motive power, gas fuel, water, lighting, and heating of factory;
- (iii) expenses of factory supervision, for example, wages and salaries of manager, foreman, timekeepers and watchmen;
- (iv) repairs, renewals, and depreciation of plant, machinery, and tools;

- (v) interest on capital outlay on plant, machinery tools, and factory buildings and
- (vi) royalties payable in respect of patented machines or processes used in the manufacture of the goods;
- (d) cost of containers other than the outside package.

In computing such factory or works cost as aforesaid, and in calculating the expenditure in any item of factory or works, cost, none of the following items shall be included or considered:

- (a) Manufacturers' profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its finished condition;
- (b) royalties payable in respect of the finished goods;
- (c) the cost of outside packages or any cost of packing the goods after their manufacture;
- (d) administrative and general office expenses;
- (e) any cost of conveying, insuring, or shipping the goods after their manufacture;
- (f) any other charges incurred after the completion of the manufacture of the goods.

Goods entering into the commerce of another country

Unless the New Zealand Comptroller of Customs otherwise directs and subject to such conditions as he in any case approves, goods will not be deemed to be the produce or manufacture of a beneficiary country if after shipment from the country of which they are the producer or in which the final process of manufacture to which they have been subjected has been performed, they have entered into the commerce of any other country.

Certificate of origin

Goods shall not be entitled to preferential treatment unless a certificate of origin on Form 59A (see Annex 3) is produced to the New Zealand customs authorities accompanying invoices of goods for exportation to New Zealand. No counter-signature or other authority is required. The New Zealand customs authorities, however, will continue to exercise their right to enter into correspondence with exporters or, at their option, to call on them to verify value and origin or to explain New Zealand customs invoicing requirements. It is not expected that there will be any extensive use of this procedure in normal circumstances.

Annex 1

BENEFICIARIES OF NEW ZEALAND'S SCHEME OF PREFERENCES

Area	Country or territory
Asia	Brunei
	Burma
	Ceylon
	Hong Kong
	India
	Indonesia
	Republic of Korea
	Khmer Republic
	Laos
	Malaysia
	Maldives
	Nepal
	Pakistan
	Philippines
	Singapore
Thailand	
Taiwan	
Republic of Viet-nam	
Central and South America	Antigua
	Argentina
	Bahamas
	Barbados
	Bermuda
	Bolivia
	Brazil
	British Honduras
	British Virgin Islands
	Cayman Islands
	Chile
	Colombia
	Costa Rica
	Dominica
	Dominican Republic
	Ecuador
	El Salvador
	Falkland Islands
	Guadeloupe
	Guatemala
Grenada	
French Guiana	
Guyana	

Area	Country or territory
Central and South America (cont'd)	Haiti Honduras Jamaica Martinique Mexico Montserrat Netherlands Antilles Nicaragua Panama Paraguay Peru St. Lucia St. Kitts Nevis Anguilla St. Pierre and Miquelon Surinam St. Vincent Trinidad and Tobago Turks and Caicos Islands Uruguay Venezuela
Europe	Cyprus Gibraltar Greece Malta Spain Yugoslavia
Oceania	British Solomon Islands Christmas Island (UK) Fiji French Polynesia Gilbert and Ellice Islands Nauru New Caledonia New Hebrides Papua-New Guinea Pitcairn Island Tonga Western Samoa Wallis and Futuna Islands

Area	Country or territory
Middle East	Afghanistan
	Arab, Republic of Egypt
	Iran
	Iraq
	Israel
	Jordan
	Kuwait
	Lebanon
	People's Democratic Republic of Yemen
	Saudi Arabia
	Syria
	Turkey
	Yemen Arab Republic
	United Arab Emirates
Africa	Afars and Issas
	Algeria
	Burundi
	Botswana
	British Indian Ocean Territory
	Cameroon
	Central African Republic
	Chad
	Comoro Archipelago
	Congo, People's Republic of
	Dahomey
	Equatorial Guinea
	Ethiopia
	Gabon
	Gambia
	Ghana
	Guinea
	Republic of Ivory Coast
	Kenya
	Lesotho
	Liberia
	Libya
	Malagasy Republic
	Malawi
Mali	
Mauritania	
Mauritius	
Morocco	

Area	Country or territory
Africa (cont'd)	Niger Nigeria Reunion Rwanda Senegal Seychelles Sierra Leone Somalia Swaziland Sudan St. Helena and Dependencies Tanzania, United Republic of Togo Tunisia Uganda Upper Volta Zambia Zaire Republic

Annex 2

SCHEDULE OF PRODUCTS ENTITLED TO GENERALIZED SYSTEM OF PREFERENCES
TREATMENT ON IMPORTATION INTO NEW ZEALAND FROM CERTAIN DEVELOPING
COUNTRIES AND DEPENDENT TERRITORIES, PROVIDED THE GOODS CAN
SATISFY THE APPROPRIATE ORIGIN CONDITIONS OF THE GENERALIZED
SYSTEM OF PREFERENCES SCHEME

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material:		
05.03.001	Put up on a layer or between two layers of other material	22½%	22½%
05.13.000	Natural sponges	25%	Free
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption:		
05.15.001	Ant eggs	Free	Free
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips:		
06.02.001	Trees, shrubs and bushes of the following kinds, namely: apple, apricot, black-berry, cherry, currant, gooseberry, lemon, lime, loganberry, nectarine, orange, peach, pear, plum, quince, raspberry, rose	Free	17½%
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
06.03.009	Other	25%	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried dyed, bleached, impregnated or otherwise prepared:		
06.04.009	Other	25%	Free
07.01	Vegetables, fresh or chilled:		
07.01.301	Capers, olives	20%	Free
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split:		
	Lentils:		
07.05.059	Other per cental	20c	Free
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:		
08.01.100	Bananas, fresh per 100 lb.	Free	20.75c
	Other		
08.01.409	Other kinds per 100 lb.	Free	20.75c
08.04	Grapes, fresh or dried:		
08.04.209	Other per 100 lb.	Free	41.5c
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05:		
08.12.002	Apricots per 100 lb.	Free	41.5c
08.12.004	Peaches per 100 lb.	Free	41.5c
08.12.009	Other per 100 lb.	Free	41.5c
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:		
	Coffee, whether or not roasted or freed of caffeine:		
09.01.101	Raw per 100 lb.	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
09.04	Pepper of the genus 'Piper' pimento of the genus 'Capsicum' or the genus 'Pimenta':		
09.04.001	Pepper of the genus Piper: Unground	Free	Free
09.04.011	Other kinds: Unground	Free	Free
09.05.000	Vanilla	Free	Free
09.06	Cinnamon and cinnamon-tree flowers:		
09.06.001	Unground	Free	Free
09.07	Cloves (whole fruit, cloves and stems): Unground	Free	Free
09.08	Nutmeg, mace and cardamoms: Unground		
09.08.009	Nutmeg and mace	Free	Free
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper:		
09.09.001	Caraway	22½%	Free
09.10	Thyme, saffron and bay leaves; other spices:		
09.10.002	Curry powder and paste Other kinds: Unground:	22½%	22½%
09.10.009	Ginger: Dry	Free	Free
11.01	Cereal flours		
11.01.209	Rice flour: Otherwise packed per cental	Free	Free
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice: germ of cereals, whole, rolled, flaked or ground:		
11.02.209	Other per cental	25c	25c

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
11.04	Flours of the fruits falling within any heading in Chapter 8:		
11.04.001	Of almonds, coconuts and of other nuts per cental	Free	Free
11.08	Starches; inulin:		
11.08.001	Arrowroot per 100 lb.	Free	31c
12.04.000	Sugar beet, whole or sliced, fresh, dried or powder; sugar cane	25%	25%
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products:		
13.03.022	Spirituos: Medicinal extracts containing more than 50% of proof spirit per 100 lb.	\$ 7.50	\$ 7.50
	Other: Containing 40% or less of proof spirit:		
13.03.024	Other	25%	Free
13.03.025	Containing more than 40% of proof spirit but not exceeding the strength of proof per gal.	\$18.00	\$18.00
13.03.029	Exceeding the strength of proof per proof gal.	\$18.00	\$18.00
13.03.031	Pectic substances, pectinates and pectates	Free	12½%
16.02	Other prepared or preserved meat or meat offal:		
16.02.001	Pâtés de fois gras per cwt.	20%	Free
16.04	Prepared or preserved fish, including caviar and caviar substitutes:		
	Fish, preserved: In airtight containers such as cans, jars and the like, whether or not with added liquor, oil or sauces:		
16.04.011	Herrings per 100 lb.	\$ 1.25	\$ 1.25
16.04.012	Pilchards per 100 lb.	\$ 1.25	\$ 1.25
16.04.013	Salmon per 100 lb.	\$ 1.25	\$ 1.25
16.04.014	Sardines, sild, brisling per 100 lb.	\$ 1.25	\$ 1.25
16.04.019	Other per 100 lb.	\$ 1.25	\$ 1.25
16.04.029	Otherwise packed per 100 lb.	\$ 1.25	\$ 1.25
16.04.099	Caviar and caviar substitutes	25%	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
25.23	Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker:		
25.23.001	White cement per ton	\$ 1.33	\$ 1.33
25.25.000	Meerschaum (whether or not in polished pieces) and amber: agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet	5%	Free
25.26	Mica, including splittings; mica waste:		
25.26.009	Other	Free	Free
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this chapter:		
27.07.003	Naphthalene, crude	Free	Free
28.10	Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-):		
28.10.001	Phosphorus pentoxide	Free	Free
28.34	Iodides, oxyiodides, iodates and periodates:		
28.34.001	Thymol iodide	Free	Free
28.40	Phosphites, hypophosphites and phosphates:		
28.40.001	Disodium hydrogen orthophosphate, monocalcium orthophosphate, acid pyrophosphate	Free	Free
28.51.000	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50	Free	Free
28.52	Compounds, inorganic or organic, of thorium, of uranium depleted in U235, of rare earth metals, of yttrium or of scandium, whether or not mixed together:		
28.52.009	Organic, including intermixtures with inorganic compounds of this heading	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
28.54	Hydrogen peroxide (including solid hydrogen peroxide):		
28.54.001	Solid hydrogen peroxide	25%	25%
28.55	Phosphides:		
28.55.009	Other	Free	Free
28.57.000	Hydrides, nitrides and azides, silicides and borides	Free	Free
28.58.000	Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals	Free	Free
29.01	Hydrocarbons:		
29.01.202	Naphthalene, refined	Free	Free
29.01.209	Other Non-gaseous	Free	Free
29.02	Halogenated derivatives of hydrocarbons		
29.02.009	Other Non-gaseous	Free	Free
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
29.04.109	Other: Other kinds	Free	Free
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
29.05.002	Menthol	Free	Free
29.05.009	Other	Free	Free
29.06	Phenols and phenol-alcohols:		
29.06.002	Cresols, xylenols	Free	Free
29.06.009	Other	Free	Free
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:		
29.07.002	Parachlorometacresol	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
29.08.000	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
29.09	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
29.09.009	Non-gaseous	Free	Free
29.10.000	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes, paraformal-dehyde:		
29.11.009	Other	Free	Free
29.12.000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling with heading No. 29.11	Free	Free
29.13	Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones, and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
29.13.002	Camphor	Free	Free
29.13.009	Other	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
29.14.002	Sodium and potassium salts	22½%	22½%
29.14.009	Other kinds	Free	8%
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
29.15.002	Phthalic anhydride	Free	Free
29.15.009	Other	Free	10%
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides, and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	Acids and their halogenated, sulphonated, nitrated or nitrosated derivatives, the following:		
29.16.011	Cream of tartar	Free	10%
29.17.000	Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
29.18.000	Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
29.19.000	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
29.20.000	Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
29.21.000	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
29.22	Amine-function compounds:		
29.22.009	Non-gaseous	Free	Free
29.23	Single or complex oxygen-function amino-compounds:		
29.23.009	Other	Free	Free
29.24	Quaternary ammonium salts and hydroxides, lecithins and other phosphoaminolipins:		
29.24.009	Other	Free	Free
29.25.000	Carboxamide-function compounds; amide-function compounds of carbonic acid	Free	Free
29.26	Carboxyimide-function compounds (including ortho-benzoic-sulphimide and its salts) and imine-function compounds (including hexamethylene-tetramine and trimethylene-trinitramine):		
29.26.001	Saccharin and other benzoicsulphimides and their salts per oz.	Free	Free
29.26.009	Other	Free	Free
29.27.000	Nitrile-function compounds	Free	Free
29.28.000	Diazo-, azo- and azoxy-compounds	Free	Free
29.29.000	Organic derivatives of hydrazine or of hydroxylamine	Free	Free
29.30.000	Compounds with other nitrogen-functions	Free	Free
29.31.000	Organo-sulphur compounds	Free	Free
29.32.000	Organo-arsenic compounds	Free	Free
29.33.000	Organo-mercury compounds	Free	Free
29.35	Heterocyclic compounds; nucleic acids:		
29.35.009	Other	Free	5%
29.36.000	Sulphonamides	Free	Free
29.37.000	Sultones and sultams	Free	Free
29.38.000	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
29.41.000	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	Free	Free
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:		
29.42.009	Other	Free	Free
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos.29.39, 29.41 and 29.42:		
29.43.009	Other	Free	Free
29.44	Antibiotics:		
29.44.001	Penicillin	Free	5%
29.44.009	Other	Free	Free
29.45	Other organic compounds:		
29.45.009	Other	Free	Free
30.05	Other pharmaceutical goods:		
30.05.001	Sterile surgical catgut and similar sterile suture materials; sterile laminaria and sterile laminaria tents; sterile absorbable surgical haemostatics	Free	Free
30.05.004	Dental cements and other dental fillings	Free	Free
32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:		
32.05.001	Water soluble	Free	Free
32.07	Other colouring matter; inorganic products of a kind used as luminophores:		
32.07.099	Inorganic products of a kind used as luminophores	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail: Pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media:		
32.09.031	Lead paste	Free	Free
32.09.039	White lead in oil	Free	Free
32.10	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories:		
32.10.002	Paints and enamels of a kind used on recreational models, put up in containers of a capacity not exceeding 3/4 fl.oz.	27½%	Free
32.10.009	Other	Free	Free
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries:		
33.04.009	Mixtures of natural and synthetic essential oils; mixtures of synthetic esters and ethers	Free	Free
34.01	Soap, organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap:		
34.01.009	Other kinds	27½%	46 1/4%

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
34.02.000	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap	27½%	46 1/4%
34.03	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals: Other kinds:		
34.03.002	In bulk in ships' bottoms per gal.	5c	5c
34.03.003	In containers: Of a capacity of 1 gal. or more per gal.	5c	5c
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horse-shoe shapes, sticks and similar forms:		
34.07.009	Other	Free	Free
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass:		
35.03.009	Isinglass	22½%	Free
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets):		
36.05.002	Very cartridges	Free	Free
36.05.003	Other kinds: As may be approved by the Minister and under such conditions as he may prescribe	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
36.07	Ferro-cerium and other pyrophoric alloys in all forms:		
36.07.001	Prepared for use (for example, in mechanical lighters)	15%	Free
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth:		
37.01.001	X-ray	Free	5%
37.01.009	Other	Free	5%
37.02	Film in rolls, sensitized, unexposed, perforated or not:		
37.02.001	Cinematograph	Free	5%
37.02.002	X-ray	Free	Free
37.02.009	Other	Free	5%
37.08	Chemical products and flashlight materials, of a kind and in a form suitable for use in photography:		
37.08.001	Deep etch coatings	25%	25%
37.08.002	Flashlight materials	Free	Free
37.08.009	Other	25%	25%
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:		
38.14.009	Other	12½%	Free
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included		
38.19.201	Naphthenic acid	Free	Free
38.19.213	Fusible ceramic firing testers	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticized or not (for example, collodions, celluloid); vulcanized fibre: Vulcanized fibre: Sheet and strip:		
39.03.009	Other	Free	Free
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidized rubber, cyclized rubber): Natural resins modified by fusion:		
39.05.001	In solution	27½%	27½%
39.05.009	Other	Free	Free
	Artificial resins obtained by esterification of natural resins or of resinic acids:		
39.05.011	In solution	27½%	27½%
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:		
39.06.001	Alginic acid and its salts and esters	Free	Free
40.01	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanized natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums:		
40.01.001	Natural latex with added synthetic latex; pre-vulcanized latex; thermo-sensitive and electro-positive latex; rubber compounded before coagulation otherwise than with mineral oil, stabilizers, antioxidants, or colouring matter added solely for the purpose of identification	10%	10%

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
40.02	Synthetic rubber latex; pre-vulcanized synthetic rubber latex; synthetic rubber factice derived from oils:		
40.02.001	Pre-vulcanized latex; thermo-sensitive and electro-positive latex; rubber compounded before coagulation otherwise than with mineral oil, stabilizers, anti-oxidants, or colouring matter added solely for the purpose of identification	10%	10%
40.07	Vulcanized rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanized rubber:		
40.07.001	Thread and cord composed wholly of unhardened vulcanized rubber	15%	15%
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanized rubber, with or without fittings of hardened rubber:		
40.12.001	Articles peculiar to use by surgeons and dentists	Free	Free
40.12.009	Water beds, water cushions and pneumatic mattresses, pillows and cushions, specially suited for hospital use; ice bags and ice caps	Free	Free
40.12.059	Other kinds	25%	25%
40.16	Articles of hardened rubber (ebonite and vulcanite):		
	Hygienic and pharmaceutical articles:		
40.16.001	Urinals	Free	Free
40.16.009	Other	25%	25%
42.05	Other articles of leather or of composition leather:		
42.05.001	Buckles, clasps, slides and similar articles; leather covered	Free	10%

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
44.28	Other articles of wood:		
44.28.001	Artists' palettes	Free	Free
44.28.011	Shingles	Free	Free
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.01 or 46.02; articles of loofah:		
46.03.001	Articles of loofah	25%	Free
48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:		
48.01.409	Carpet-felt paper and paper felt	10%	10%
48.11	Wallpaper and lincrusta; window transparencies of paper:		
48.11.009	Window transparencies of paper	Free	Free
49.11	Other printed matter, including printed pictures and photographs:		
49.11.001	Pictures and photographs (no picture or photograph shall be assessed at a value for duty exceeding \$10)	20%	20%
49.11.002	Showcards printed on paper, paper-board or other material	32½%	32½%
49.11.004	Trade catalogues, price lists and colour cards, other kinds; handbills, circulars, programmes, playbills, printed posters, fashion plates		
	per 100 lb.	\$5.00	\$5.00
49.11.009	Brochures, posters and leaflets designed to promote travel outside New Zealand		
	per 100 lb.	\$5.00	\$5.00
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale:		
50.04.001	Sewing thread	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
50.04.001 (cont'd)	Other yarn and thread: Containing man-made discontinuous fibres or bulked continuous man-made fibres and weighing more than 150 g. per 9,000 m.:		
50.04.002	As may be approved by the Minister and under such conditions as he may prescribe Not containing sheep's or lambs' wool or fine animal hair:	Free	Free
50.04.021	Knitting, darning, embroidery and crochet thread	Free	Free
50.04.029	Other	Free	Free
50.05	Yarn spun from silk waste other than noil, not put up for retail sale:		
50.05.001	Sewing thread Other yarn and thread: Containing man-made discontinuous fibres or bulked continuous man-made fibres and weighing more than 150 g. per 9,000 m.:	Free	Free
50.05.002	As may be approved by the Minister and under such conditions as he may prescribe Other kinds:	Free	Free
50.05.021	Not containing sheep's or lambs' wool or fine animal hair: Knitting, darning, embroidery and crochet thread	Free	Free
50.05.029	Other	Free	Free
50.06	Yarn spun from noil silk, not put up for retail sale:		
50.06.001	Sewing thread Other yarn and thread: Containing man-made discontinuous fibres or bulked continuous man-made fibres and weighing more than 150 g. per 9,000 m.:	Free	Free
50.06.002	As may be approved by the Minister and under such conditions as he may prescribe Other kinds:	Free	Free
50.06.021	Not containing sheep's or lambs' wool or fine animal hair: Knitting, darning, embroidery and crochet thread	Free	Free
50.06.029	Other	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale:		
50.07.001	Sewing thread	Free	Free
	Other yarn and thread: Containing man-made discontinuous fibres or bulked continuous man-made fibres and weighing more than 150 g. per 9,000 m.:		
50.07.002	As may be approved by the Minister and under such conditions as he may prescribe	Free	Free
	Other kinds: Not containing sheep's or lambs' wool or fine animal hair:		
50.07.021	Knitting, darning, embroidery and crochet thread	Free	Free
50.07.029	Other	Free	Free
50.08.000	Silkworm gut; imitation catgut of silk	Free	Free
50.10	Woven fabrics of noil silk:		
	Containing sheep's or lambs' wool or fine animal hair:		
50.10.049	Assembled by sewing, gumming or otherwise	22½%	22½%
	Other kinds:		
50.10.051	Wholly of noil silk	Free	Free
50.10.059	Other	Free	Free
51.01	Yarn of man-made fibres (continuous), not put up for retail sale:		
	Of synthetic fibres:		
51.01.001	Sewing thread	Free	Free
	Other yarn and thread: Other kinds: Not containing sheep's or lambs' wool or fine animal hair:		
51.01.021	Knitting, darning, embroidery, and crochet thread	Free	Free
	Other		
51.01.029	Nylon	Free	5%
	Polyester: Not bulked, stretch, or texturized:		

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
51.01.031	Weighing more than 65 g. but not more than 85 g. per 9,000 m.	Free*	5%*
51.01.032	Weighing more than 140 g. but not more than 160 g. per 9,000 m.	Free ⁺	5% ⁺
51.01.039	Other kinds	Free	5%
51.01.049	Other	Free	5%
51.01.059	Other kinds	Free	5%
	Of regenerated fibres:		
51.01.101	Sewing thread	Free	Free
	Other yarn and thread:		
	Continuous man-made discontinuous fibres or bulked continuous man-made fibres and weighing more than 150 g. per 9,000 m.:		
51.01.121	Knitting, darning, embroidery and crochet thread	Free	Free
51.01.129	Other	Free	5%
51.03	Yarn of man-made fibres (continuous), put up for retail sale:		
	Of synthetic fibres:		
51.03.001	Sewing thread	Free	Free
51.04	Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading No. 51.01 or 51.02:		
	Of regenerated fibres:		
	Containing sheep's or lambs' wool or fine animal hair:		
	Containing man-made discontinuous fibres:		
	Other kinds:		
51.04.143	Tyrecord fabrics	Free	Free
52.01	Metallized yarn, being textile yarn spun with metal or covered with metal by any process:		
	Not containing sheep's or lambs' wool or fine animal hair:		
52.01.003	Sewing, knitting, darning, embroidery and crochet thread	Free	Free
52.01.009	Other	15%	15%

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
54.03	Flax or ramie yarn, not put up for retail sale:		
	Of flax:		
54.03.001	Sewing thread	Free	Free
	Of ramie:		
54.03.011	Sewing thread	Free	Free
54.04	Flax or ramie yarn, put up for retail sale:		
	Of flax:		
54.04.001	Sewing thread	Free	Free
	Of ramie:		
54.04.011	Sewing thread	Free	Free
54.05	Woven fabrics of flax or of ramie containing sheep's or lambs' wool or fine animal hair:		
	Containing man-made discontinuous fibres		
	Other kinds:		
54.05.051	Canvas and duck	Free	Free
55.03.000	Cotton waste (including pulled or garnetted rags), not carded or combed	Free	Free
55.05	Cotton yarn, not put up for retail sale:		
	Unbleached, not mercerized:		
55.05.001	Sewing thread	Free	Free
	Other yarn and thread:		
	Other kinds:		
55.05.019	Not containing sheep's or lambs' wool or fine animal hair	Free	Free
	Other:		
55.05.101	Sewing thread	Free	Free
	Other yarn and thread:		
	Other kinds:		
	Not containing sheep's or lambs' wool or fine animal hair:		
55.05.121	Knitting, darning, embroidery and crochet thread	Free	Free
55.05.129	Other	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
55.06 55.06.001	Cotton yarn, put up for retail sale: Sewing thread Other yarn and thread: Other kinds:	Free	Free
55.06.021	Not containing sheep's or lambs' wool or fine animal hair: Knitting, darning, embroidery and crochet thread	Free	Free
55.06.029	Other	Free	Free
55.07 55.07.100	Cotton gauze: Unbleached, not mercerized Other kinds:	Free	Free
55.07.201	Wholly of cotton or wholly of cotton and linen	Free	Free
55.07.209	Other	Free	Free
55.09	Other woven fabrics of cotton: Unbleached, not mercerized:		
	Containing sheep's or lambs' wool or fine animal hair:		
	Other kinds:		
55.09.041	Calico, pillow cotton, bed sheeting	Free	Free
55.09.042	Flannelette	Free	Free
55.09.049	Other	Free	Free
	Other kinds:		
55.09.149	Assembled by sewing, gurning or otherwise	22½%	22½%
55.09.151	Tyrecord fabrics	Free	Free
55.09.152	Handkerchief fabric in the piece	Free	Free
55.09.159	Canvas and duck	Free	Free
	Fabrics suitable for the manufacture of apparel:		
	Flannelette, winceyette, diaper cloth:		
	Wholly of cotton or wholly of cotton and linen:		
55.09.161	Bleached	Free	Free
55.09.162	Dyed	Free	Free
	Other kinds:		
	Wholly of cotton or wholly of cotton and linen:		
55.09.181	Bleached	Free	Free
55.09.182	Dyed	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03:		
	Sewing thread:		
57.06.001	Jute	Free	Free
57.06.009	Other	Free	Free
57.07	Yarn of other vegetable textile fibres:		
57.07.001	Sewing thread	Free	Free
	Other yarn and thread:		
57.07.003	Raffia	Free	Free
57.07.009	Sisal	Free	Free
	Other kinds:		
57.07.019	Other	Free	Free
57.08	Paper yarn:		
57.08.009	Other	Free	Free
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03		
	Other kinds:		
57.10.002	Brattice cloth	Free	Free
57.10.003	Canvas	Free	Free
57.10.004	Hessian	Free	Free
57.10.009	Other	Free	Free
58.03.000	Tapestries, hand-made, of the type Gobelins, Flanders, Aubussen, Beauvals and the like, and needle-worked tapestries (for example, petit point and cross-stitch) made in panels and the like by hand	Free	Free
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling with heading No. 05.07 and worked quills and scapes):		
67.01.019	Feathers and parts of feathers made up, e.g. into trimmings or other articles	25%	25%

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
67.03.000	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like	Free	Free
67.04	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets):		
	Other articles of human hair:		
67.04.011	Hair nets	32½%	Free
67.04.019	Other	Free	Free
67.05.000	Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material	32½%	Free
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling with heading No. 68.01 or with Chapter 69:		
68.02.001	Balls for crushing mills	Free	Free
68.15.000	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (e.g. micanite and micafolium)	Free	Free
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture:		
69.13.001	Artificial flowers, leaves and sprays	32½%	32½%
69.13.003	Articles of personal adornment	32½%	32½%
69.13.009	Other	32½%	32½%
70.02.000	Glass of the variety known as "enamel" glass, in the mass, rods and tubes	Free	Free
70.11.000	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	Free	Free
70.12.000	Glass inners for vacuum flasks or for other vacuum vessels	20%	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses:		
70.13.001	Infants' feeding bottles	Free	10%
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:		
	Illuminating glassware:		
70.14.002	Moulded glasses for vehicle lamps	Free	Free
	Signalling glassware:		
70.14.019	Other	22½%	22½%
	Optical elements:		
70.14.021	Lenses, unmounted	Free	Free
70.14.022	Magnifying glasses	Free	Free
70.15.000	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	Free	Free
70.17.000	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated glass ampoules	Free	Free
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini):		
70.19.001	Beads, imitation pearls, and similar fancy or decorative glass smallwares	20%	20%

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom:		
70.20.100	Yarns and threads	Free	Free
	Fabrics in the piece:		
70.20.201	Assembled by sewing, gumming or otherwise	22½%	22½%
	Other:		
70.20.211	Braids and ornamental trimmings in the piece	25%	25%
70.21	Other articles of glass:		
70.21.002	Gauge glasses	Free	Free
70.21.003	Floats for fishing nets		
	I. Pearls and precious and semi-precious stones:	Free	Free
71.01.000	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	2½%	Free
	II. Precious metals and rolled precious metals, unwrought, unworked or semi-manufactured:		
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:		
71.05.003	Embroidery thread	Free	Free
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured:		
	Other kinds:		
71.07.212	Embroidery thread	Free	Free
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper:		
73.31.041	Tacks	Free	Free
	Staples:		
73.31.051	Insulated	Free	Free
	Other kinds:		

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
73.31.061	As may be approved by the Minister and under such conditions as he may prescribe	Free	Free
73.31.071	Spiked cramps, studs, spikes:	Free	Free
73.31.079	Dog spikes and deckspikes	Free	Free
73.31.089	Other	20%	20%
73.32	Drawing pins		
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel:		
73.32.069	Rivets	Free	Free
73.32.079	Cotters, cotter-pins and taper pins	Free	Free
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel:		
73.33.009	Other	Free	Free
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel:		
73.34.001	Hairpins, safety pins, toilet pins	Free	Free
73.34.002	Hair curling grips	25%	25%
73.40	Other articles of iron or steel:		
73.40.411	Animal and vermin traps:		
73.40.411	Rabbit traps and other double-jawed traps	Free	Free
73.40.439	Crucibles, chaplets for foundry moulding cores, solder pots	Free	Free
74.01	Copper mattes, unwrought copper (refined or not); copper waste and scrap:		
74.01.309	Refined copper:		
74.01.309	Other	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
74.05.000	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm.	Free	Free
74.13.000	Chain and parts thereof, of copper	Free	Free
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper:		
74.14.002	Drawing pins	20%	20%
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper, rivets, cotters, cotter-pins, washers and spring washers, of copper:		
74.15.059	Rivets	Free	Free
74.15.069	Cotters, cotter-pins and taper pins	Free	Free
74.15.079	Washers and spring washers	Free	Free
74.16.000	Springs of copper	Free	Free
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper:		
74.17.011	For burning other fuel	32½%	32½%
74.17.019	Parts thereof	32½%	32½%
74.19	Other articles of copper:		
74.19.002	Safety pins	Free	Free
75.02	Wrought bars; rods, angles, shapes and sections, of nickel; nickel wire:		
75.02.001	Bars and rods	Free	Free
75.02.002	Angles, shapes and sections	Free	Free
75.02.009	Wire	Free	Free
75.03.	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes:		
75.03.001	Plates, sheets, strip and foil	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
75.04.000	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (e.g. joints, elbows, sockets and flanges), of nickel	Free	Free
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium:		
77.02.001	Angles, shapes and sections	25%	25%
	Plates, sheets and strip:		
77.02.019	Other	Free	Free
77.02.021	Foil	Free	Free
77.02.029	Other kinds	Free	Free
77.04	Beryllium, unwrought or wrought, and articles of beryllium:		
77.04.009	Other	Free	Free
79.01	Unwrought zinc; zinc waste and scrap:		
	Unwrought zinc:		
79.01.001	Bars and rods	Free	5%
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire:		
79.02.001	Bars and rods	Free	Free
79.02.002	Angles, shapes and sections	25%	25%
79.02.009	Wire	Free	Free
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes: Plates, sheets and strip:		
	Worked:		
79.03.001	Perforated or cellular but not further worked	Free	Free
79.03.009	Other	Free	25%
79.03.021	Foil	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
79.04.000	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (e.g. joints, elbows, sockets and flanges), of zinc	Free	10%
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire:		
80.02.002	Angles, shapes and sections	25%	25%
80.02.009	Other	Free	Free
80.03	Wrought plates, sheets and strip, of tin:		
80.03.001	Worked	25%	25%
80.03.009	Other	Free	Free
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg./m ² ; tin powders and flakes:		
	Foil:		
	Printed or embossed:		
80.04.009	Other	Free	Free
80.05.000	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (e.g. joints, elbows, sockets and flanges), of tin	Free	Free
81.01	Tungsten (wolfram), unwrought or wrought, and articles thereof:		
81.01.002	Wrought	Free	Free
81.04	Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof:		
	Antimony:		
81.04.202	Wrought	Free	Free
	Other base metals; cermets:		
81.04.212	Wrought	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps: Pliers (including cutting pliers), pincers: tweezers, tinmen's snips, bolt croppers and the like:		
82.03.001	Bolt croppers and the like	Free	Free
82.03.002	Tinmen's snipe	Free	Free
82.03.009	Other	Free	Free
	Perforating punches:		
82.03.011	Ticket punches	25%	25%
82.03.019	Other	Free	Free
82.03.029	Pipe cutters	Free	Free
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06: Other kinds;		
82.09.012	With folding blades	22½%	22½%
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips):		
82.11.001	Safety razors	10%	10%
82.11.009	Razor blade blanks; parts of razors and non-electric shavers	20%	20%
82.12.000	Scissors (including tailors' shears), and blades therefor	Free	Free
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal:		
83.01.039	Keys	Free	10%
83.06.000	Statuettes and other ornaments of a kind used indoors, of base metal	25%	25%

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
84.06	Internal combustion piston engines: Aircraft engines:		
84.06.009	Other	Free	Free
	Parts:		
84.06.119	Other	Free	Free
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:		
84.11.009	Ammonia gas compressors	2½%	2½%
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (e.g. mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):		
84.23.019	Rock boring machinery	Free	Free
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (e.g. ploughs, harrows, cultivators, seed and fertilizer distributors); lawn and sports ground rollers: Cultivators: Rotary hoes and rotary tillers:		
84.24.029	Parts	10%	10%
84.24.039	Parts	10%	10%
	Parts: Of other potato planters:		
84.24.169	Other	Free	Free
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29): Hay or grass mowers: Other, including lawn mowers:		

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
84.25.179	Parts of mowers of items 84.25.131 and 84.25.141	15%	15%
84.25.189	Parts of mowers of items 84.25.139 and 84.25.149	27½%	27½%
84.25.199	Parts of mowers of item 84.25.169	15%	15%
84.25.209	Parts of other power-operated mowers	27½%	27½%
84.25.229	Parts	15%	15%
84.29.000	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm-type machinery) for the working of cereals or dried leguminous vegetables	25%	25%
84.30	Machinery, not falling within any other heading of this chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing:		
84.30.001	Food mixing machinery, power-operated Other kinds:	Free	Free
84.30.011	Bakery machinery	25%	25%
84.30.012	Confectionery (including chocolate confectionery) making	25%	25%
84.30.013	Meat and fish preparing	25%	25%
84.30.014	Fruit and vegetable preparing	25%	25%
84.30.015	Brewery machinery	25%	25%
84.30.019	Other	25%	25%
84.31.000	Machinery for making or finishing cellulosic pulp, paper or paperboard	Free	Free
84.32.000	Book-binding machinery, including book-sewing machines	Free	Free
84.33.000	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders: printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (e.g. planed, grained or polished):		
84.34.001	Type-casting machines and accessories (including matrices) peculiar thereto	Free	Free
84.34.002	Printing type	Free	Free
84.34.009	Other	Free	Free
84.35	Other printing machinery; machines for uses ancillary to printing:		
84.35.001	Printing machinery	Free	Free
84.35.009	Other	Free	Free
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (e.g. dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (e.g. spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):		
84.38.001	Card clothing	Free	Free
84.38.002	Extruding nipples, spinnerets and the like for extruding man-made fibres	Free	Free
84.42.000	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
84.46.000	Machine-tools for working stone, ceramics, concrete, asbestos cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49	Free	Free
84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand		
84.48.001	Tool holders for non-mechanical hand tools	Free	Free
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motors		
84.49.001	Chain saws	Free	Free
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines; incorporating a calculating device:		
84.52.003	Cash registers	Free	Free
84.52.005	Ticket-issuing machines which print tickets	Free	Free
84.54	Other office machines (e.g. hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-cutting and wrapping machines, pencil-sharpening machines, perforating and stapling machines):		
84.54.001	Duplicating machines of the hectograph or stencil type	Free	Free
84.54.002	Addressing machines	Free	Free
84.54.003	Ticket-issuing machines which print tickets (other than those of heading No. 84.52)	Free	Free
84.54.009	Machines for sorting, counting, wrapping or paying out coins or banknotes	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
84.54.011	Pencil-sharpening machines	Free	Free
84.54.013	Letter opening and letter classing or sealing machines	Free	Free
84.54.014	Stamp cancelling machines	Free	Free
84.54.019	Cash registers not incorporating a calculating device	Free	Free
	Other kinds:		
84.54.021	As may be approved by the Minister and under such conditions as he may prescribe	Free	Free
84.54.029	Other	25%	25%
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this chapter:		
84.59.001	Nuclear reactors	Free	Free
84.59.009	Parts	Free	Free
84.62.000	Ball, roller or needle roller bearings	Free	Free
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads:		
85.02.001	Electro-magnets	Free	Free
85.02.002	Permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets	Free	10%
85.02.003	Electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders	Free	Free
85.02.004	Electro-magnetic clutches and couplings	Free	Free
85.02.005	Electro-magnetic brakes	Free	Free
85.02.006	Electro-magnetic lifting heads	Free	Free
85.02.009	Parts of the goods of this heading	Free	10%

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
85.03 85.03.001	Primary cells and primary batteries: As may be approved by the Minister and under such conditions as he may prescribe	Free	10%
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demister, for cycles or motor vehicles:		
85.09.001	Lighting and signalling equipment: Dynamos or generators for bicycles	Free	Free
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09:		
85.10.003	Flashlights or torches	27½%	27½%
85.18	Electrical capacitors, fixed or variable: Power-factor correction condensers:		
85.18.001	As may be approved by the Minister and under such conditions as he may prescribe	Free	Free
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs: Lamps, that is to say, bulbs or tubes: Other: Discharge:		
85.20.023	Mercury vapour	Free	Free
85.20.029	Other	Free	Free
85.20.039	Other kinds	Free	Free
85.20.049	Bases or caps for bulbs or tubes	Free	Free
85.20.059	Arc-lamps	Free	Free
85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; electronic microcircuits: Thermionic, cold cathode and photo-cathode valves and tubes:		

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
85.21.001	Rectifying valves and tubes	Free	Free
85.21.009	Other cathode-ray tubes	Free	Free
85.21.011	Other valves and tubes: Not exceeding 50 watts anode dissipation	Free	10%
85.21.019	Other	Free	Free
85.21.021	Photocells	Free	Free
85.21.049	Parts of the valves and tubes of items 85.21.001 and 85.21.021 to 85.21.023	Free	Free
90.05	Refracting telescopes (monocular and binocular), prismatic or not:		
90.05.009	Other	Free	Free
90.06.000	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	Free	Free
90.07	Photographic cameras; photographic flashlight apparatus: Photographic cameras:		
90.07.001	Studio types, non-portable	Free	Free
90.07.002	Micro-filming	Free	Free
90.07.003	Photo-process engravers'	Free	Free
90.07.019	Photographic flashlight apparatus: Non-portable	Free	Free
	Parts or accessories for use with photographic cameras and photographic flashlight apparatus:		
90.07.021	Camera stands and tripods exceeding 4 lb. weight	Free	Free
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles: Cameras; cameras and sound recorders, combined:		
90.08.001	35 mm.	Free	Free
90.11.000	Microscopes and diffraction apparatus, electron and proton	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
90.12.000	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	Free	Free
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments): Other kinds:		
90.17.129	Syringes, enema	25%	25%
90.18	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators):		
90.18.019	Other	Free	Free
90.19	Orthopaedic appliances, surgical belts, trusses and the like, splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; deaf-aids and other appliances which are worn or carried or implanted in the body, to compensate for a defect or disability: Artificial parts of the body:		
90.19.139	Veterinary orthopaedic appliances	Free	Free
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radio-therapy apparatus); X-ray generators; X-ray tubes, X-ray screens; X-ray high tension generators; X-ray control panels and decks; X-ray examination or treatment tables, chairs and the like:		
90.20.001	X-ray generators	Free	Free
90.20.002	X-ray tubes	Free	Free

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor:		
	Electricity meters:		
90.26.001	House service	Free	Free
90.27	Revolution counters, production counters, taximeters, mileo-meters, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes:		
90.27.001	Billiards meters	25%	25%
91.01.000	Pocket watches, wrist watches and other watches including stop-watches	22½%	22½%
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels:		
91.03.001	Vehicle chronographs	Free	Free
91.04	Other clocks:		
91.04.001	Chronometers	Free	Free
91.05	Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time:		
91.05.001	Time registers, time recorders, watchmen's tell-tales	Free	Free
91.05.009	Other	7½%	7½%
91.06.000	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	Free	Free
91.07.000	Watch movements (including stop-watch movements), assembled	22½%	22½%
91.08.000	Clock movements, assembled	7½%	7½%
91.09.000	Watch cases and parts of watch cases	22½%	22½%

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
91.11 91.11.001	Other clock and watch parts: Mainsprings and hairsprings	Free	Free
92.04	Accordions, concertinas and similar musical instruments; mouth organs:		
92.04.001	Mouth organs	Free	Free
92.04.009	Other	Free	Free
92.05.000	Other wind musical instruments	Free	Free
92.06.000	Percussion musical instruments (for example, drums, xylo-phones, cymbals, castanets)	Free	Free
92.08	Musical instruments not falling within any other heading of this chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes):		
92.08.001	Musical boxes, mechanical singing birds	16 1/4%	16 1/4%
92.08.002	Decoy calls and effects of all kinds, mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes)	15%	15%
92.08.009	Other	Free	Free
92.10	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds:		
92.10.029	Pitch pipes	Free	Free
92.13	Other parts and accessories of apparatus falling within heading No. 92.11: Other kinds:		
92.13.011	Needles; sapphires or diamonds whether or not mounted	Free	Free
93.02.000	Revolvers and pistols, being firearms	22 1/2%	22 1/2%

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
93.04	Other firearms, including very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:		
93.04.001	Rifles, .22 calibre	Free	Free
93.04.002	Rifles, .303 calibre	Free	Free
93.04.003	Rifles, 7.62 mm. calibre which chamber 7.62 mm. NATO cartridges	Free	Free
93.04.009	Shotguns	11 1/4%	11 1/4%
93.04.011	Harpoon guns	Free	Free
93.04.012	Humane killers, captive bolt	15%	Free
95.01	Worked tortoiseshell and articles of tortoiseshell:		
95.01.001	Spectacle cases	Free	Free
95.01.009	Other	32 1/2%	32 1/2%
95.02.000	Worked mother of pearl and articles of mother of pearl	32 1/2%	32 1/2%
95.03	Worked ivory and articles of ivory:		
95.03.009	Other	32 1/2%	32 1/2%
95.04	Worked bone (excluding whalebone) and articles of bone (excluding whalebone):		
95.04.009	Other	32 1/2%	32 1/2%
95.05	Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material:		
95.05.001	Handles for cutlery	22 1/2%	22 1/2%
95.05.003	Cameos, unmounted	15%	Free
95.05.009	Other	32 1/2%	32 1/2%
95.06.000	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material	32 1/2%	32 1/2%
95.07.000	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances	32 1/2%	32 1/2%

NZ tariff heading	Description	Rates of duty	
		Commonwealth preference	Generalized preference
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops:		
96.02.033	Brushes and mops for cleaning firearms	Free	Free
96.06	Hand sieves and hand riddles, of any material:		
96.06.001	Hair sieves	Free	Free
96.06.002	Laboratory sieves	Free	Free
96.06.009	Other	25%	25%
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04):		
97.06.013	Mulberry bends for hockey blades, dressed or partly dressed	25%	Free
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks:		
98.10.002	Other lighters	25%	Free
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof:		
98.11.009	Cigar and cigarette holders and parts thereof	22½%	Free

Note: *Plus a duty equal to the amount by which the c.i.f. value is less than \$1.27 per lb.

+Plus a duty equal to the amount by which the c.i.f. value is less than \$1.15 per lb.

Annex 3

SCHEDULE

NEW FORMS INSERTED AND SUBSTITUTED IN PRINCIPAL
REGULATIONS

Form 59A

Reg. 77

CERTIFICATE OF ORIGIN TO ACCOMPANY INVOICES OF GOODS (THE PRODUCE
OR MANUFACTURE OF DEVELOPING COUNTRIES) FOR EXPORTATION
TO NEW ZEALAND

(This certificate is required in respect of goods, the produce or manufacture of countries (including Commonwealth countries) declared as developing countries, claimed to be entitled to be entered at the rates of duty specified for developing countries in the Tariff.)

I, the undersigned, being the seller of the goods enumerated in the accompanying invoice amounting to..... (or manager, chief clerk, or other responsible person in the sole employ of and authorized by the seller to make and sign this certificate) have the means of knowing and hereby certify as follows:

(Paragraphs that do not apply should be deleted and initialled).

That every article mentioned in the said invoice has been:

- (a) Wholly produced in Insert name of developing country; or
- (b) Wholly manufactured in Insert name of developing country and that all the manufacturing processes involved in making the articles from unmanufactured raw materials See note (1) have been performed in that country; or
- (c) Partially manufactured in Insert name of developing country; and
 - (i) That the final process of manufacture has been performed in that country; and
 - (ii) That in respect of each article, the expenditure in material the produce of Name of developing country or of New Zealand and/or in other items of factory or works cost See note 2 incurred in that country or in New Zealand is not less than half of the factory or works cost of the article in its finished state; and

(iii) That in the calculation of that proportion of expenditure in material the produce of, and/or in other items of factory or works cost incurred in, Name of developing country or in Name of developing country and New Zealand, none of the following items has been included or considered, viz:

Manufacturer's profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the articles in their finished condition; royalties payable in respect of the finished goods; cost of outside packages or any cost of packing the goods into them; administrative and general office expenses; any cost of conveying, insuring, or shipping the goods, or any other charges incurred, after their manufacture.

Dated at this day of 19

..... Signature and Status

NOTES

(1) The following are regarded as examples of unmanufactured raw materials for the purposes of this certificate:

Natural products (e.g. minerals; animals; plants, shrubs, trees, vegetables, or parts thereof such as leaves, barks, fruits, pods, nuts, nut kernels, or roots) which have not been subjected to any industrial process or processes except (a) those primary processes whereby natural products are ordinarily obtained from the farm, mine, forest, fisheries, etc., and (b) the processes of cleaning, separating, sorting, and drying, and of the killing of animals.

For example:

Bones, hoofs and horns; tusks (ivory)
Cork, unmanufactured
Grain or seeds, cleaned or graded, but otherwise unmanufactured
Logs, unwrought
Ores, metallic
Petroleum, crude
Salt, rock
Skins, raw or sundried
Wool, greasy, washed, or scoured.

(2) Customs Regulation 73(1) provides as follows:

"73. Calculation of factory or works cost - (1) For the purposes of regulations 70, 71, 72, and 72A hereof, the factory or works cost of any article shall be the sum of the following items:

- (a) Cost of materials as received into factory, excluding customs or excise or other duty paid or payable in respect of those materials:
- (b) Manufacturing wages:
- (c) Factory overhead expenses, namely:
 - (i) All expenses directly or indirectly connected with manufacture, for example, rent, rates, and taxes in respect of factory;
 - (ii) motive power, gas, fuel, water, lighting, and heating of factory;
 - (iii) expenses of factory supervision, for example, wages and salaries of manager, foreman, timekeepers, and watchmen;
 - (iv) repairs, renewals, and depreciation of plant, machinery, and tools;
 - (v) interest on capital outlay on plant, machinery, tools, and factory buildings; and
 - (vi) royalties payable in respect of patented machines or processes used in the manufacture of the goods:
- (d) Cost of containers other than the outside package."