

GENERAL AGREEMENT ON TARIFFS AND TRADE

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GENERALIZED SYSTEM OF PREFERENCES

Notification by New Zealand

Addendum

For the information of contracting parties, the delegation of New Zealand has provided details of changes to the New Zealand System of Generalized Preferences which entered into force on 1 July 1978 when a new customs tariff was introduced.

1. On 1 July 1978 New Zealand introduced a new customs tariff. Its overall effect was to reduce the number of tariff items and to reduce the rates of duty applicable to those items. The following statistical breakdown shows the effect of these reductions on the margins of preference accorded to developing countries.

<u>GSP Margin of Preference</u> <u>as from 1 July 1978</u>	<u>Number of Tariff</u> <u>Lines</u>
2½ per cent	1
5 per cent	450
7½ per cent	11
10 per cent	596
12½ per cent	29
15 per cent	235
17½ per cent	23
20 per cent	262
22½ per cent	2
25 per cent	1
Specific rates reduced to free	21
Specific margin	8
	<u>1,639</u>

Product coverage

2. Appendix A sets out details of the goods included in the New Zealand scheme with the duty rate applicable and the margin of preference accorded in each instance.

3. Brief indicative descriptions are given in terms of the Customs Cooperation Council Nomenclature (CCCN) on which the New Zealand tariff is based. Matters of technical interpretation of the GSP will be determined, however, in accordance with the provisions of the New Zealand customs tariff. This has regard to the fact that it has been devised on an individual tariff line basis.

Tariff-free treatment

4. It will be noted that in a significant number of cases, New Zealand has set the developing country rate at "Free".

5. It is also pertinent to bear in mind that in 669 tariff lines, or over 25 per cent of the New Zealand customs tariff, MFN duty levels are set at "Free". (These details have not been included in Appendix A.)

Exclusions from the scheme

6. Details of the limited number of items which have been excluded from the scheme for revenue or other special considerations, are listed in Appendix B.

7. These goods represent only some 8 per cent of the tariff lines in the new customs tariff.

Rules of origin

8. The Customs Regulations 1968, Amendment No. 13, which took effect from 13 October 1978, replaced the former origin rules "wholly produced" and "wholly manufactured" categories with the single GSP "wholly obtained" category (amends Appendix C, Part B of L/4366/Add.1 of 15 November 1976).

9. As a result of this amendment it has been necessary to amend the certificate of origin required in the case of goods for which preferential entry to New Zealand is sought. A copy of the revised text of the certificate (Form 59A) is attached and will be required from 1 June 1979. (This replaces Certificate of Origin on page 78 of L/4366/Add.1 of 15 November 1976.)

Beneficiary countries

10. The following amendments should be made to Appendix D of L/4366/Add.1:

Part A: Central African Republic should be
Central African Empire.

China (Taiwan)* should be deleted and replaced with
China (including that part known as Taiwan) -- this
is effective from 13 October 1978.

Part C: French Territories of Afars and Issas are now known as
Djibouti.

APPENDIX A

MARGINS OF PREFERENCE ACCORDED BY NEW ZEALAND'S

GENERALISED SYSTEM OF PREFERENCES

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
02.01	Fresh, chilled or frozen horses, asses, mules and hinnies meat	5%	15%
02.02	Dead poultry and edible offals thereof (except liver) fresh, chilled or frozen	15%	15%
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine	5%	15%
02.04	Other meat and edible meat offals, fresh, chilled or frozen	5%	15%
02.06	Mutton birds	5%	10%
03.01	Fish, fresh, chilled or frozen, packed for retail sale (o/t live fish and fish livers)	15%	10%
03.03	Crustaceans and molluscs, raw whether fresh, chilled or frozen, packed for retail sale	15%	10%
	Crustacean, in shell, simply boiled in water	15%	10%
04.05	Birds' eggs and egg yolks, fresh, dried, etc., other than settings of eggs	\$7.30	\$3.70
05.04	Sausage casings made from guts of hogs	Free	\$2.75 per 100 kg
	" " " " " other animals	Free	\$5.50 per 100 kg
05.13	Natural sponges	10%	20%
06.03	Cut flowers and flower buds o/t fresh, dried or bleached	Free	15%
06.04	Foliage, branches and other parts, o/t fresh, dried or bleached	Free	15%
07.01	Fresh or chilled capers, olives	Free	10%
	Onions	Free	\$2.95
	Mushrooms and other vegetables o/t tomatoes, potatoes	Free	10%
07.02	Vegetables, preserved by freezing	Free	10%
07.03	Vegetables, in preservative solutions: as may be determined by the Minister	20%	5%

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C.C.C.N Headings	Description	G.S.P. Rate of Duty	Margin of Preference
07.04	Dried, dehydrated or evaporated tomatoes and beans (not shelled)	15%	20%
	Mushrooms	12½%	7½%
	Onions	20%	15%
	Other (excluding herbs)	Free	10%
07.05	Dried peas, split, packed for retail sale	15%	5%
	Dried peas, split, other	Free	10%
08.02	Oranges, mandarines, clementines, fresh or dried	Free	45c per 100 kg
	Lemons, limes, grapefruit fresh or dried	Free	90c per 100 kg
08.04	Dried raisins, including muscatels	Free	65c per 100 kg
	Other dried grapes o/t currants	Free	\$1.80 per 100 kg
08.07	Fresh apricots and nectarines	Free	5%
08.11	Fruit provisionally preserved but un- suitable for immediate consumption: as may be determined	20%	5%
08.12	Dried fruit, o/t apples and prunes, o/t those falling within headings 08.01, 08.02, 08.03, 08.04, 08.05	Free	\$1.80 per 100 kg
	Apples	Free	5%
08.13	Lemon peel	15%	10%
09.01	Roasted coffee and coffee substitutes containing coffee in any proportion	10%	15%
09.04	Pepper of the genus "Piper," pimento of the genus "Capsicum", etc. ground	10%	10%
09.06	Cinnamon and cinnamon-tree flowers: ground	10%	10%
09.07	Cloves (whole fruit, cloves and stems): ground	10%	10%
09.08	Nutmeg, mace and cardamoms: ground	10%	10%
09.09	Seeds of Anise, badian, fennel, coriander, cumin caraway and juniper: ground	10%	10%

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C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
09.10	Curry powder, ground ginger and Other spices: ground	10%	10%
	Unground dry ginger	Free	5%
11.01	Cereal flours with added mineral phosphates, vitamins or baking powder	20%	10%
	Rice flour o/t packed for retail sale	Free	10%
11.05	Flour, meal and flakes of potato	20%	10%
11.07	Malt, roasted or not	Free	5%
11.08	Cornflour, including wheaten cornflour o/t packed for retail sale	35%	5%
	Arrowroot	Free	5%
12.02	Flours or meals of oil seeds o/t soya bean flour and meal	55c per kg	10c per kg
12.06	Lupulin	25%	10%
13.03	Extracts of hops spirituous	25%	10%
	Other spirituous vegetable saps and extracts; pectic substances, pectinates and pectates; mucilages and thickeners o/t agar-agar	Free	5%
15.03	Oleo-oil	Free	20%
	Other lard stearin, oleostearin and tallow stearin	Free	5%
15.04	Other fish liver oil and fats and oils o/t cod liver oil, whale oil and O.K's in containers 4 litres and over	Free	5%
	O.K's of fats and oils, as may be determined	20%	5%
15.05	Refined wool grease & fatty substances derived therefrom	10%	15%
15.06	Oils	Free	5%
	Refined fats	Free	5%
15.07	Oils in containers less than 4 litres viz. rape, colza and mustard	12½%	5%
	O/T castor, peanut, olive, palm, palm kernel, tung, Japan wax, myrtle wax and vegetable tallow, viz. other kinds	Free	5%
	Linseed oil	Free	\$1.10 per 100 litres
	Coconut (copra) oil	10%	12½%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
15.08	Linseed oil	Free	\$1.10 per 100 litres
	Other oils in containers less than 4 litres	Free	10%
15.10	Fatty acids o/t approved types	22½%	12½%
15.11	Glycerol	Free	10%
15.12	Animal oils & fats, wholly or partly hydro- genated, or solidified or hardened etc.	Free	5%
	Vegetable oils & fats, wholly or partly hydrogenated, or solidified or hardened etc.	15%	7½%
15.13	Margarine, imitation lard & other prepared edible fats	25%	10%
15.15	Bees wax	Free	20%
16.01	Sausages and the like, of meat, meat offal or animal blood	Free	10%
16.03	Fish extracts; extracts of meat and meat juices	Free	10%
16.04	Fish pastes	15%	10%
	Caviar and caviar substitutes	10%	20%
	Salmon	Free	5%
	Fish preserved in airtight cans o/t herrings, pilchards, sardines sild, brisling, saury, as may be determined by the Minister	\$28.50 per 100 kg	\$1.50 per 100 kg
16.05	Pastes	10%	15%
	Preparations such as sausages, "prepared meals" and the like	Free	5%
17.02	Lactose	Free	15%
	Infant food being preparations of lactose, dextrose & other reducing sugars	10%	10%
	Artificial honey (whether or not mixed with natural honey); caramel	10%	10%
17.04	Chewing gum, & other sugar confectionery not containing cocoa	32½%	12½%
	Marzipan paste & other pastes & similar preparations of almonds or other nuts of Chapter 8, but not including articles thereof	Free	10c per kg
18.03	Cocoa paste (in bulk or in block), whether or not defatted	15%	15%
18.05	Cocoa powder, unsweetened	15%	15%
18.06	Chocolate & other food preparations containing cocoa	32½%	12½%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
19.02	Malt extract, preparations of flour, meal, starch or malt extract, etc., containing less than 50% by weight of cocoa	25%	10%
19.03	Macaroni, spaghetti and similar products packed for retail sale	25%	15%
	Macaroni, spaghetti and similar products otherwise packed	15%	15%
19.04	Tapioca & sago; tapioca & sago substitutes obtained from potato or other starches	Free	\$1.37 per 100 kg
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products	25%	10%
19.07	Other bread, ships' biscuits & other ordinary bakers' wares	25%	10%
19.08	Biscuits	25%	15%
	Pastry, cakes & other fine bakers' wares whether or not containing cocoa in any proportion	25%	10%
20.01	Vegetables & fruit, prepared or preserved by vinegar or acetic acid etc.	10%	10%
20.02	Capers & olives, "baked" beans, other beans, peas	10%	10%
	Mushrooms	12½%	7½%
	Tomatoes, any kinds	Free	10%
	Other vegetables	Free	20%
20.03	Fruit preserved by freezing, containing added sugar	Free	10%
20.04	Parts of plants preserved by sugar o/t fruit peel	30%	15%
20.05	Jams, fruit jellies, marmalades, etc.	25%	10%
20.06	Ginger in syrup, roasted ground-nuts (peanuts) and cashews and mixtures consisting principally of these nuts	Free	10%
	Stems and pts of plants, except fruit, preserved in syrup; nuts, not roasted o.k. of prepared or preserved fruit o/t pineapple	Free	5%
	Apricots	25%	10%
	Fruit salad, peaches, pears, apples, berry fruit, plums	15%	10%

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C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
20.07	Fruit juices & vegetable juices contain- ing added sugar, in bulk containers	15%	10%
	Fruit juices & vegetable juices contain- ing added sugar, in other containers	25%	10%
	Fruit juices & vegetable juices not con- taining added sugar, in bulk containers	10%	10%
	Citrus & pineapple juices not containing added sugar, in other containers	20%	5%
	Other kinds of fruit juices & vegetable juices, not containing added sugar, in other containers	25%	5%
21.02	Extracts, essences or concentrates, of coffee	25%	10%
	" " " of tea or mate	15%	5%
21.03	Mustard flour o/t packed for retail sale	Free	5%
	Prepared mustard o/t packed for retail sale	10%	10%
21.04	Sauces: mixed condiments & mixed seasonings	20%	10%
21.05	Fish, crustacean & mollusc soups & broths	10%	20%
	Other soups & broths; homogenised composite food preparations	20%	15%
21.06	Natural yeasts	Free	10%
	Prepared baking powders	20%	15%
21.07	Saccharin & other synthetic sweetening substances in tablets or other dispensable forms	Free	20%
	Suet preparations with more than 50% by weight of suet	20%	10%
	Other food preparations	20%	15%
22.01	Waters, including spa & aerated waters; ice and snow; in metal containers	10% plus 5.5c per l	5%
	Other waters	10%	5%
22.02	Lemonade etc. & other non-alcoholic beverages, o/t fruit & vegetable juices in metal containers	10% plus 5.5c per l	10%
	Other non-alcoholic beverages	10%	10%
22.03	Beer made from malt containing not more than 1.7% alcohol by volume	17½%	10%
22.04	Grape must in fermentation or with fermentation arrested etc.	10%	12½%
22.05	Sparkling wine containing not more than 40% of proof spirit o/t champagne	65c per l	10%
	Wine (o/t sparkling) & grape must, con- taining not more than 40% of proof spirit	55c per l	10%

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C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
22.06	Wine of fresh grapes (except vermouths) flavoured, etc. containing not more than 40% proof spirit	55c per l	10%
22.08	Ethyl alcohol or neutral spirits denatured in accordance with Customs Regs.	Free	5%
22.09	Cordials liqueurs containing not more than 40% p.s.	55c per l	10%
22.10	Vinegar and substitutes for vinegar	Free	10%
23.01	Flours & meals, of meat, etc., unfit for human consumption; greaves	15%	10%
23.04	Oil-cake & other residues (except dregs) resulting from extraction of vegetable oils	15%	10%
23.06	Products of vegetable origin of a kind used for animal food etc.	15%	10%
23.07	Dog biscuits and similar biscuits Prepared cat or dog food in airtight containers Other preparations of a kind used in animal feeding o/t sheep and cattle licks	20% 20% 15%	15% 15% 10%
25.01	Common salt; o/t rock salt & sheep & cattle licks; pure sodium chloride	Free	30c per 100 kg
25.06	Quartz; etc.	Free	10%
25.07	Clay, andalusite, kyanite and sillimanite, etc.	Free	10%
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	Free	10%
25.16	Granite, porphyry, basalt, sandstone etc.	Free	10%
25.17	Granules & chippings (whether or not heat-treated) & powder of stones falling within heading 25.15	10%	20%

C.C.C.N Headings	Description	G.S.P. Rate of Duty	Margin of Preference
25.18	Dolomite, etc.	Free	10%
25.20	Preparations specially prepared for use as putty & woodfillers	Free	10%
25.21	Limestone flux & calcareous stone, commonly used for mgf of lime & cement	Free	10%
25.23	White portland cement, that is, containing not more than 0.5% of iron oxide; cements containing more than 30% of alumina	Free	\$2.30 per tonne
25.25	Meerscham (whether or not in polished pieces) and amber etc.	Free	5%
25.26	Mica o/t mica powder and waste	Free	5%
27.07	Naphthalene, crude	Free	5%
27.10	Kerosene, spirit type jet fuel, white spirit in containers less than 5 litres; lubricating greases & other solid lubricants; Other lubricating preparations in containers less than 5 litres	20%	10%
	Lubricating oils & other preps. exceeding in density 0.860 at 15.0°C in bulk in ships' bottoms & cont. more than 5 litres; other petroleum oils exc. in density 0.860 at 15.0°C.	Free	\$2.60 per 100 l.
	Lubricating oils & other preps. exc. in density 0.860 at 15.0°C in containers of a cap. of 5 litres	\$1.10 per 100 l.	\$1.50 per 100 l.
	Mixed alkylenes etc.	Free	5%
27.12	Petroleum jelly	10%	10%
27.14	Petroleum bitumen	Free	10%
27.16	Mastic preparations, including mastics incorporating mineral substances; Road surfacing preparations	Free	10%
	Other kinds of bituminous mixtures	20%	15%
28.10	Phosphorus pentoxide	Free	5%
28.16	Anhydrous ammonia	Free	\$7.50 per 100 kg
28.17	Sodium hydroxide (caustic soda) in packages not exceeding 4 kg net weight	Free	10%
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C.C.C.F. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
28.31	Sodium hypochlorite	10%	10%
28.38	Cupric and aluminium sulphates	Free	20%
28.40	Sodium phosphate dibasic, calcium biphosphate, disodium dihydrogen pyrophosphate	Free	5%
28.49	Silver nitrate Silver cyanide	5% Free	20% 15%
28.51	Isotopes & their compounds, inorganic or organic, whether or not chemically defined, etc.	Free	5%
28.52	Organic compounds, including intermixtures with inorganic compounds of this heading	Free	5%
28.54	Solid hydrogen peroxide	Free	5%
28.55	Other phosphides o/t those of metallic elements & of ammonia, arsenic, boron, silicon	Free	5%
28.57	Hydrides, nitrides, azides, silicides and borides	Free	5%
28.58	Other inorganic compounds etc.	Free	5%
29.01	Naphthalene, refined	Free	15%
29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	Free	5%
29.04	O.K. of acyclic alcohols o/t methanol, butyl, amyl, cetyl, stearyl & oleyl alcohols	Free	5%
29.05	Menthol	Free	5%
29.06	Phenols and phenol alcohols o/t phenol, pyrogallol	Free	5%
29.07	Parachlorometacresol Other halogenated, sulphonated, nitrated etc. derivatives of phenols etc., o/t trinitrophenol (picric acid)	Free Free	5% 10%
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides etc.	Free	5%
29.10	Acetals & hemiacetals & single or complex oxygen-function acetals etc.	Free	5%

C.C.C.N Headings	Description	G.S.P. Rate of Duty	Margin of Preference
29.11	Other aldehydes, aldehyde-alcohols, etc., o/t formaldehyde, paraformaldehyde, trioxymethylene	Free	5%
29.13	Ketone, ketone-alcohols, etc., o/t acetone & its halogenated, sulphonated, nitrated or nitrosated derivatives; camphor	Free	5%
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	5%
29.15	Polycarboxylic acids and their anhydrides, etc. o/t oxalic acid; oxalates of metallic elements and of ammonium	Free	5%
29.16	2, 4-dichlorophenoxyacetic acid, 2, 4, 5-trichlorophenoxyacetic acid, etc. as may be determined; 2-methyl-4-chlorophenoxybutyric acid, 2, 4-dichlorophenoxybutyric acid, 2-methyl-4-chlorophenoxy acetic acid etc.	25%	10%
	Other kinds of carboxylic acids with phenol, aldehyde or ketone function etc., o/t salicylic, gallic	Free	5%
29.19	Phosphoric esters and their salts, etc.	Free	5%
29.21	Other esters of mineral acids (excluding halides) & their salts, etc.	Free	5%
29.22	Amine-function compounds	Free	5%
29.23	Single or complex oxygen-function amino-compounds o/t monosodium glutamate	Free	5%
29.24	Quaternary ammonium salts & hydroxide; other phospho-aminolipins o/t choline, acetylcholine	Free	10%
29.25	Carboxamide-function compounds; amide-function compounds of carbonic acid	Free	5%
29.26	Carboxyimide-function compounds and imine-function compounds	Free	5%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
29.27	Nitrile-function compounds	Free	5%
29.28	Diazo-, azo- and azoxy-compounds	Free	5%
29.30	Compounds with other nitrogen- functions	Free	5%
29.31	Organo-sulphur compounds	Free	5%
29.33	Organo-mercury compounds	Free	5%
29.34	Other organo-inorganic compounds	Free	5%
29.35	Triazine compounds	25%	10%
	Other heterocyclic compounds; nucleic acids o/t pyridine	Free	5%
29.36	Sulphonamides	Free	5%
29.38	Provitamins & vitamins, natural or reproduced by synthesis etc.	Free	5%
29.42	Other vegetable alkaloids, etc., o/t nicotine, strychnine and alkaloids of cinchona etc.	Free	5%
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose, etc.	Free	5%
29.44	Antibiotics	Free	5%
29.45	Other organic compounds	Free	5%
30.02	Antisera; microbial vaccines, toxins, microbial cultures and similar products o/t those prepared for human use	Free	10%
30.03	Medicaments etc. specially prepared for veterinary purposes	Free	10%
	Other medicaments o/t medicated wines, insulin compounds & organo-therapeutic glands	15%	10%
30.04	Wadding, gauze, bandages and similar articles etc.	Free	10%
30.05	Sterile surgical catgut & similar sterile suture materials; sterile laminaria and sterile laminaria tents; absorbable surgical haemostatics; Dental cements and other dental fillings	Free	5%
	Blood-grouping reagents	15%	10%
	First-aid boxes and kits	Free	10%

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C.C.C.N. Headings		G.S.P. Rate of Duty	Margin of Preference
31.05	Goods of the present Chapter in tablets, lozenges & similar prepared forms, etc., o/t fertilisers	Free	10%
32.03	Enzymatic preparations for pre-tanning	10%	10%
	Tanning substances based on chromium salts	Free	10%
32.05	Synthetic organic dyestuffs, etc.	Free	5%
32.07	Inorganic products of a kind used as luminophores	Free	5%
32.09	Pigments in linseed oil, white spirit, spirit of turpentine, varnish or other paint or enamel media: in packs exceeding 4 litres; dyes or other colouring matter in forms or packings of a kind sold by retail; other solutions as defined by Note 4 to this Chapter	Free	5%
32.10	Artists', students' colours, modifying tints, etc., o/t those used by signboard painters	Free	5%
32.11	Prepared driers	Free	10%
32.12	Glaziers' putty; woodfillers; plastic wood; non-refractory surfacing preparations	10%	10%
32.13	Writing ink, printing ink and other inks	20%	15%
33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, etc.	22½%	20%
33.04	Culinary or flavouring spirituous solutions containing not more than 40% of proof spirit & o.k. of mixtures of 2 or more odoriferous substances etc., o/t those of natural essential oils	25%	10%
33.06	Perfumed spirits	25%	10%
	Denture cleaning tablets; Aqueous distillates and aqueous solutions of essential oils o/t culinary or flavouring	Free	5%
	Other dental hygiene and animal toilet preps; prepared room deodorisers, etc.	15%	10%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
33.06 (cont'd)	Culinary or flavouring aqueous dis- tillates and aqueous solutions of essential oils	20%	10%
	Other kinds of perfumery, cosmetics & toilet preps	30%	20%
34.01	Soap; organic surface-active pro- ducts & preparations for use as soap, etc.	25%	10%
34.02	Organic surface-active agents; surface- active preparations etc.	25%	10%
34.03	Greases and other solid lubricants; Other lubricating preparation etc. in containers less than 5 litres	20%	10%
34.05	Polishes & creams including metal polishes; other scouring powders & similar preparations	15%	20%
	Grinding compounds composed of greases mixed with abradant substances	Free	10%
34.06	Candles, tapers, night-lights and the like	20%	10%
34.07	Preparations of a kind known as "dental wax" or "dental im- pression compounds" in plates, horse shoe shapes, sticks & similar forms	Free	5%
35.03	Gelatin o/t that specially pre- pared for use as culture media	10%	10%
	Glues derived from bones, hides, nerves, tendons or from similar products; fish glues	20%	10%
35.04	Peptones & other protein sub- stances & their derivatives; hide powder, whether or not chromed	Free	5%
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg	10%	10%
35.07	Rennet: Flavoured, coloured or simply prepared	10%	10%
	Rennet: O/T flavoured, coloured or simply prepared	5%	10%
	Other kinds of enzymes o/t rennet	Free	5%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
36.05	Other pyrotechnic articles o/t ships' rockets and other marine pyrotechnic signalling etc., articles; very cartridge	32½%	12½%
36.06	Matches (excluding Bengal) o/t those in boxes	22½%	15%
36.08	Liquid fuels of a kind used in mechanical lighters, in containers of a capacity not exceeding 300cm ³ viz: motor spirit as defined in Note 5 to Chapter 27 viz: other Ferro-cerium & other pyrophoric alloys; other articles of combustible materials	20% plus 6.87c per l Free Free	5% 15% 20%
37.01	Polyester film sensitised for development by a diazo process Photographic plates & other film in the flat, sensitised, unexposed of any material other than paper, etc.	10% Free	15% 5%
37.02	Polyester film sensitised for development by a diazo process Other film in rolls, sensitised, unexposed, etc.	Free 10%	5% 15%
37.03	Sensitised paper, paperboard & cloth, unexposed or exposed but not developed	15%	10%
37.04	Sensitised plates & film, exposed but not developed, negative or positive	Free	5%
37.05	Plates, unperforated film & perforated film etc.	Free	15%
37.08	Deep etch coatings Flash light materials Other chemical products of a kind & in a form suitable for use in photography	15% Free 15%	10% 5% 10%
38.11	Insecticides cont. organo-phosphorus compounds; herbicides cont. triazine compounds, cont. carboxylic acids with phenol function, etc. Disinfectants; other insecticides in pressure (aerosol) containers	25% Free	10% 10%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
38.11 (cont'd)	Other insecticides o/t in pressure containers; fungicides; other herbicides & other kinds of rat poisons, anti-sprouting products, plant-growth regulators and similar products etc.	10%	10%
38.12	Prepared glazings, etc., containing shellac, artificial resins or size of animal origin	Free	5%
38.14	Oxidation inhibitors, gum inhibitors & similar prepared additives for mineral oils & other o/t anti-knock preparations	Free	22½%
38.17	Preparations & charges for fire-extinguishers; charged fire-extinguishing grenades	Free	15%
38.19	Naphthenic acid; fusible ceramic firing testers	Free	5%
	Refractory cements, mortars and similar compositions	20%	10%
	Photo-mechanical engraving & photolithographic preps	5%	20%
	Hydraulic fluids, brake or clutch	10%	10%
	Saccharin and other synthetic sweetening substances in tablets or other dispensable forms	Free	20%
	Naphthenates and sulphonaphthenates, water insoluble and other chemical products and preparations o/t methanol, fusel oil, ion exchangers, plasters & preps for dentistry, fire retardant preps for timber, metal workers' surface- & case-hardening preps and mixed gases	Free	10%
39.01	Seamless tubes of glass fibre agglomerated with plastic mat. suited for use in making fishing rods	10%	20%
	Monofil, rods and sticks, as may be determined	20%	5%
	Profile shapes suited for use in building etc. & other profile shapes as may be determined; seamless tubes o/t layflat and o/t approved; plates, sheets, etc., viz: tape unprinted and not embossed, as may be determined; Other plates, sheets, unprinted & not embossed, non-pliable as may be determined	20%	10%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
39.01	Seamless tubes, layflat, printed	30%	10%
(cont'd)	Seamless tubes, layflat o/t printed; tape, self-adhesive o/t approved; tape, other, printed, embossed o/t approved; plates sheets etc. being textile fabrics coated on both sides with mats. of this heading as may be determined; other plate, sheets, etc., printed, embossed o/t approved	25%	10%
	Floorcoverings	20%	15%
	Plates, sheets etc., being textile fabrics coated on both sides, etc., o/t as may be determined; Other plates, sheets, unprinted and not embossed, non-pliable o/t as may be determined	Free	5%
	Plates, sheets laminated fibre reinforced, non-pliable	10%	10%
	Plates, sheets, unprinted etc., pliable - as may be determined	25%	5%
39.02	Powder, granules, flakes, etc., o/t poly- ethylene, polystyrene or polyvinyl chloride & o/t approved; monofil, rods & sticks as may be determined	20%	5%
	Profile shapes suited for use in building construction etc.; seamless tubes o/t layflat & o/t approved; other plates, sheets unprinted and not embossed, non- pliable as may be determined	20%	10%
	Other profile shapes as may be determined; other tape unprinted etc. as may be determined; other sheets etc., un- printed and not embossed, pliable as may be determined	25%	5%
	Seamless tubes, layflat, printed	30%	10%
	" " " unprinted; tape, self-adhesive, o/t approved; other tape, printed, embossed o/t approved; plates, sheets etc., being textile fabrics coat- ed on both sides etc. as may be deter- mined; other plates, sheets, printed, embossed etc., o/t approved	25%	10%
	Floorcovering - tiles	20 %	15%
	" - coated, covered, laminated incorporating foam or sponge artificial plastic material	Free# or*	10%# or*
	Floorcoverings - coated, covered etc. not incorporating foam etc.; floor coverings - not coated etc., other	35% Free	20% 10%
	Other tape unprinted etc. viz: polytetra- fluoroethylene, unsintered	5%	20%

Plus a duty of 1% ad valorem for every 4 cents or part thereof by which the c.i.f. value is less than \$4.50 per square metre

*Where alternative rates are shown the rate chargeable is that which returns the lowest duty

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
39.02 (cont'd)	Plates, sheets, etc., being textile fabrics coated on both sides, etc., o/t determined; Other plates, sheets, etc. unprinted and not embossed, non-pliable o/t as may be determined	Free	5%
39.03	Monofil, rods and sticks as may be determined; other tape, unprinted and not embossed, as may be determined; plates, sheets, etc., unprinted, etc. as may be determined	20%	5%
	Profile shapes suited for use in building construction etc.; seamless tubes as may be determined	20%	10%
	Other profile shapes as may be determined	25%	5%
	Seamless tubes o/t as may be determined	Free	5%
	Tape, self-adhesive o/t approved; other tape, printed, embossed o/t approved sheets, plates etc., printed, embossed o/t approved	25%	10%
39.04	Rods & sticks as may be determined	20%	5%
	Profile shapes; tubes; plates & sheets	Free	5%
39.05	Natural resins modified by fusion; chemical derivatives of natural rubber o/t in primary forms, waste & scrap	Free	5%
	Artificial resins obtained by esterification etc. in solution o/t approved	25%	10%
39.06	Alginic acid and its salts and esters	Free	5%
	Monofil, rods and sticks: as may be determined by the Minister	10%	15%
	Profile shapes; seamless tubes; other shapes and sections o/t monofil, rods & sticks, waste and scrap & primary forms	Free	5%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
39.07	Rods and sticks of rectangular shape, etc.,-determined	15%	10%
	Rods and sticks of rectangular shape,etc., o/t determined	Free	5%
	Tubes, profile shapes & arts.of rectangular shape worked beyond being merely surface-worked o/t approved	20%	10%
	Gloves & mittens	27½% or) 8c per pair)	20%
	Skirts and the like	45% or) 60c each) plus 12½%)	20%
	Trousers and the like	45% or) \$1 each plus) 12½%)	20%
	Other articles of apparel & clothing accessories o/t protective articles for wear as may be approved	45%	20%
	Bags, sachets, pouches & similar flexible containers - printed	30%	10%
	Bags, sachets, pouches & similar flexible containers - unprinted	25%	10%
	Nestable trays; other nestable con- tainers exc. 250ml capacity; other bottles, jars & containers used for conveyance or packing of goods not exceeding 250 ml capacity o/t collap- sible tubes	27½%	12½%
	Stoppers, plain unornamental etc. o/t approved	20%	10%
	Urinals; washers, gaskets, jointings, seals & similar packings	Free	5%
	Bottles, infants' feeding	20%	10%
	Watch "glasses"	Free	10%
	Teats	Free	20%
	Baths including shower baths & parts thereof	10%	10%
	Clothes pegs	30% or 20c per 100	10% or 15%
	Other articles of materials described in headings numbers 39.01 to 39.06, o/t clips, tags, rings, etc., for the identification of animals, birds, etc. and eyes, artificial excl. for human use	30%	10%

+ Where alternative rates are shown the rate chargeable is that which returns the higher duty

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
40.01	Natural latex with added synthetic latex; pre-vulcanised latex; thermo-sensitive & electro-positive latex; rubber compounded before coagulation o/w than with mineral oil, stabilisers, anti-oxidants, or colouring matter added solely for the purpose of identification	10%	5%
40.02	Pre-vulcanised latex; thermo-sensitive & electro-positive latex; rubber compounded before coagulation o/w than with mineral oil, stabilisers, antioxidants, or colouring matter added solely for purpose of identification	Free	15%
40.05	Masterbatch mixtures Other compounded mixtures	Free Free	5% 17½%
40.06	Tubes, o/t approved types Solutions; Rings and discs Thread Other unvulcanised natural or synthetic rubber, etc.	25% or \$5.45 per 100 m 20% Free 10%	10% 10% 5% 10%
40.07	Thread & cord composed wholly of unhardened vulcanised rubber Other vulcanised rubber thread and cord, etc.	Free 15%	5% 10%
40.08	Flooring in the piece Tyring Extruded profiles, wholly of rubber Other plates, sheets, strip, etc., wholly or principally of rubber	15% Free 35% 30%	15% 5% 10% 10%
40.09	Piping & tubing, of unhardened vulcanised rubber o/t approved types	35%	10%
40.10	Vee belts and belting; belts & belting, cogged, toothed or otherwise adapted for the timing of mechanical or electrical functions Other kinds of transmission, conveyor or elevator belts, etc.	Free 35% or 66c per kg less 10%	5% 10%
40.11	Pneumatic tyres, tyre cases, inner tubes: as may be approved " " " " inner tubes: o/t approved; non-pneumatic tyres Interchangeable tyre treads; tyre flaps	Free 20% Free	10% 20% 5%
40.12	Teats Hot-water bottles Other kinds of hygienic & pharmaceutical articles etc., o/t urinals designed for wear	Free 25% or 15c each Free	20% 10% 5%

+ Where alternative rates are shown the rate chargeable is that which returns the higher duty.

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
40.13	Gloves	27½% or 8c per pair	20%
	Other articles of apparel, etc.	45%	20%
40.14	Rubber bands, erasers, date & other stamp type, paste applicators & other articles of stationery; viz: unmounted characters for use with goods falling within heading 98.07	Free	5%
	Rubber bands, erasers, etc., viz: Other	20%	15%
	Washers, gaskets, jointings, seals & similar packings as may be determined; plain unornamental stoppers for trade containers	20%	10%
	Washers, gaskets, jointings, seals & similar packings; other	Free	5%
	Milking machine parts	10%	10%
	Other articles of unhardened vulcanised rubber	30%	10%
40.16	Hygienic and pharmaceutical articles	Free	5%
	Plain unornamental stoppers for trade containers	20%	10%
	Other articles of hardened rubber, etc.	30%	10%
41.10	Composition leather with a basis of of leather or leather fibre, in slabs, in sheets or in rolls	Free	5%
42.01	Saddlery and harness, of any material, etc.	20%	15%
42.02	Camera covers or cases; spectacle cases; containers specially suited for musical instruments	Free	10%
	Cigarette, cigar, tobacco and tobacco pipe cases; tobacco pouches	20%	10%
	Other travel goods, shopping bags, handbags, etc.	30%	10%
42.03	Gloves, mittens & mitts: padded, suited for sporting purposes	15%	17½%
	Gloves, mittens & mitts; other	27½%	20%
	Watch straps	30%	10%
	Other articles of apparel etc. o/t wrist supporting straps	45%	20%
42.04	Belts & belting for machinery; washers, gaskets, jointings, seals & similar packings	20%	10%
	Other articles of leather etc. of a kind used in machinery, etc.	Free	5%

+Where alternative rates are shown the rate chargeable is that which returns the higher duty. ...

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
42.05	Buckles, clasps, slides & similar articles, leather covered	Free	5%
	Other articles of leather or of com- position leather	30%	10%
43.02	Furskins: assembled in plates, crosses and similar forms	25%	10%
	Furskins bovine, equine, goat & kid, sheep & lamb	10%	7½%
	Furskins, other kinds; pieces or cuttings of furskin	10%	5%
43.03	Polishing caps or mops for power-driven spindles	Free	10%
	Other articles of furskin	30%	15%
43.04	Polishing caps or mops for power- driven spindles	Free	10%
	Artificial fur and other articles made thereof	30%	15%
44.05	Wood sawn lengthwise, etc. of non-coni- ferous species o/t ash, hickory Juglans species, oak (Quercus); tropical hardwoods	Free	5%
44.07	Railway or tramway sleepers of wood	Free	10%
44.09	Split poles; piles, pickets & stakes, pointed but not sawn lengthwise	Free	10%
44.11	Fibre building board of wood or other vegetable material, whether or not bonded with natural or artificial resins or with other organic binders	10%	10%
44.13	Wood, etc., planed, tongued, grooved, etc.	Free	10%
44.14	Wood sawn lengthwise, etc. veneer sheets & sheets for plywood	20%	10%
44.15	Plywood	25%	10%
	Flooring of laminated wood, tongued or grooved or tongued and grooved	Free	20%
	Other	10%	10%
44.16	Cellular wood panels whether or not faced with base metal	10%	10%
44.17	"Improved" wood, in sheets, blocks or the like	Free	5%
44.18	Reconstituted wood, being wood shavings, wood chips, etc.	10%	10%
44.19	Wooden beadings & mouldings, including moulded skirting & other moulded boards	10%	10%

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C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
44.20	Wooden picture frames, photograph frames, mirror frames and the like	10%	10%
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings o/t returned empty containers	Free	10%
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, including staves o/t returned empty containers, casks and barrels, unassembled, suited for packing meat products, whether or not including hoops, bungs & staves	Free	10%
44.23	Structural building units composed of laminated wood; beams, rafters, roof trusses and like structural timber Other builders' carpentry and joinery etc.	10% 10%	10% 15%
44.24	Spoons and forks Other household utensils of wood	20% 20%	10% 15%
44.25	Tools and tool bodies Mop, hoe, rake & similar tool handles broom & brush bodies & handles	Free 10%	5% 10%
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	Free	10%
44.27	Standard lamps, table lamps & other lighting fittings, of wood; articles of furniture, etc.	20%	10%
44.28	Other articles of wood: o/t oars & paddles, shingles, match splints	20%	15%
45.04	Floor mats and tiles; table mats Washers, gaskets, jointings, seals & similar packings	15% 20%	15% 15%
46.02	Plaits & similar products of plaiting materials, for all uses, whether or not assembled into strips, etc.	20%	10%
46.03	Basketwork, wickerwork and other articles of plaiting materials made directly to shape, etc., articles of loofah	20%	10%
47.01	Hardwood pulp derived by mechanical or chemical means from any fibrous vegetable material	Free	20%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
48.01	Newsprint	Free	10%
	Other printing & writing paper, as may be determined, in rolls; kraft linerboard, etc., o/t approved; other linerboard, etc., weighing less than 183g/m ² o/t approved, in rolls; other linerboard etc., not less than 183g/m ² o/t approved; wrapping paper o/t kraft & tissue and o/t approved; tissue paper weighing not more than 22g/m ² o/t approved; other kinds of paper & paperboard o/t cellulose wadding & filter paper, as may be determined	20%	20%
	Other printing & writing paper, as may be determined, in sheets of an area less than 1935cm ² ; other lineboard etc., weighing less than 183g/m ² o/t approved, in sheets of an area less than 1935cm ²	15%	20%
	Other printing & writing paper, as may be determined, in other sheets; other linerboard etc., weighing less than 183g/m ² o/t approved, in other sheets	15%	15%
	Other printing & writing paper o/t determined; carpet-felt paper and paper felt; other kinds of paper & paperboard o/t cellulose wadding & filter paper and o/t determined	Free	5%
	Kraft saturating base paper	10% plus \$40 per tonne	20%
	Other kraft paper o/t approved	10%	20%
48.03	Greaseproof paper & paperboard & imitations thereof; imitation parchment paper & paperboard: as may be determined	15%	15%
48.04	Composite paper or paperboard, not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets o/t approved	20%	20%
48.05	Paper & paperboard, creped or crinkled o/t approved; or paper & paperboard, embossed, corrugated or perforated as may be determined	20%	20%
48.07	Printing & writing paper, printed o/t approved; carbon & similar coated copying paper; wrapping paper, printed o/t approved; other kinds of paper, printed o/t approved	20%	20%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
48.07 (cont'd)	Printing & writing paper, self-adhesive; printing & writing paper, adhesive o/t self-adhesive & o/t determined; paper & paper board impregnated with tar etc., o/t determined	Free	5%
	Printing & writing paper, adhesive o/t self-adhesive as may be determined; other printing & writing paper as may be determined; waxed paper o/t approved; fruit wrapping tissue less than 22g/m ² o/t approved; other paper, unprinted, adhesive o/t self-adhesive	10%	20%
	Other printing & writing paper o/t deter- mined	Free	10%
	Other coated copying paper o/t carbon & similar	Free	20%
	Paper & paperboard impregnated with tar, etc., as may be determined	10%	10%
	Wrapping paper, unprinted o/t approved; other kinds of paper, self-adhesive; other kinds of impregnated or coated paper, unprinted o/t approved	15%	20%
48.10	Cigarette paper, cut to size, etc. o/t in rolls for mfg into cigarette papers or for use in mfg of cigarettes	Free	17c per thousand papers
48.11	Wallpaper & lincrusta; window transparencies of paper	20%	20%
48.12	Floor coverings having a coating con- sisting wholly or partly of artificial plastic materials	15%	20%
	Other floor coverings prepared on a base of paper, etc.	10%	20%
48.13	Carbon & other copying papers (including duplicator stencils), cut to size, whether or not put up in boxes	20%	20%
	Transfer paper	Free	5%
48.14	Writing blocks, envelopes, letter cards, plain post cards, correspondence cards, etc.	25%	20%
48.15	Paper less than 22g/m ² for use in wrapping fruit	10%	20%
	Other paper etc., cut to size or shape o/t filter paper	25%	20%
48.16	Boxes, bags & other packing containers, of paper or paperboard; etc.	25%	20%
48.18	Oiled paper and drawing paper, in blocks, for artists	Free	15%
	O.K. of registers, exercise books, etc.	25%	20%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
48.19	Paper or paperboard labels, whether or not printed or gummed	25%	20%
48.20	Bobbins, spools, cops & similar supports of paper, etc.	20%	20%
48.21	Patterns for apparel	10%	20%
	Sanitary towels and tampons	Free	20%
	Other articles of paper pulp, paper, paperboard or cellulose wadding	25%	20%
49.01	Directories of New Zealand or of any part thereof	25%	20%
49.07	Other unused postage, etc., o/t stamps; banknotes; travellers' cheques issued by overseas credit houses	25%	20%
49.08	Transfers (Decalcomanias)	25%	5%
49.09	Picture postcards, Christmas & other picture greeting cards, etc.	25%	20%
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	25%	20%
49.11	Calendars printed on material o/t paper, etc., cinema, etc., railway & other tickets; window transparencies; greeting & other printed cards	25%	20%
	Pictures & photographs (neither shall be assessed at a value for duty exc. \$50)	20%	20%
	Trade catalogues, price lists, etc., o/t those printed in an overseas country relating to goods produced in that country and not being designed to advertise, etc. by company etc., established business in NZ; circulars, programmes etc.; brochures posters designed to promote travel outside New Zealand	\$11 per 100 kg	\$29 per 100 kg
50.04	Silk yarn, o/t yarn of noil or other waste silk, not put up for retail sale	Free	5%
50.05	Yarn spun from noil or other waste silk, not put up for retail sale	Free	5%
50.07	Silk yarn etc., put up for retail sale; silk worm gut; imitation catgut of silk	Free	5%

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C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
50.09	Woven fabrics of silk, etc., containing wool or fine animal hair	25%	20%
	Woven fabrics of silk, etc., containing man-made fibres & weighing more than 186g/m ²	32½%	15%
	Other woven fabrics of silk	Free	5%
51.01	Sewing, knitting, darning, etc., thread, not put up for retail sale	Free	5%
	Other thread containing wool or fine animal hair; other thread not containing wool, bulked, stretch or texturised exc. 170 decitex either of polyamide fibres, of polyester fibres, of synthetic fibres or of regenerated fibre o/t approved	15%	10%
	Other thread not containing wool, bulked, stretch or texturised, not exc. 170 decitex either of polyamide fibres, of polyester fibres, of other synthetic fibres or of regenerated fibres o/t approved; other thread not containing wool & not bulked etc., either of polyamide fibres, of polyester fibres not less than 3 ⁴ but not exc. 180 decitex, of other synthetic fibres or of regenerated fibres o/t approved	Free	10%
	Other thread not containing wool, of polyester fibres not bulked, stretch or texturised less than 3 ⁴ and exceeding 180 decitex o/t approved	5%	5%
51.03	Sewing, knitting, darning, etc., thread, put up for retail sale	Free	5%
	Other thread, etc., containing wool or fine animal hair; other thread not cont. wool, bulked, stretch or texturised exc. 170 decitex o/t approved	15%	10%
	Other thread, etc., not cont. wool & not approved, bulked, stretch or texturised, not exc. 170 decitex; other thread, etc., not cont. wool & not approved, bulked, stretch or texturised	Free	10%
51.04	Tyrecord fabrics; other fabrics not cont. wool or m.m. disc. fibres over 186g/m ² , of regenerated fibres viz. linings	Free	5%
	Other fabrics assembled by sewing or gumming	22½%	20%
	Other fabrics containing wool or fine animal hair	25% or 47.8c) per m ² less) 20%)	20%
	Other fabric not cont. wool, cont. m.m. disc. fibres over 186g/m ²	32½% or 47.8c) per m ² less) 15%)	15%
	Other fabrics of synthetic fibres	Free	15%
	Other fabrics of regenerated fibres o/t linings	Free	7½%

+ Where alternative rates are shown the rate chargeable is at which return is made after duty.

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
52.01	Metallised yarn, etc., containing wool or fine animal hair	15%	10%
	Metallised yarn, etc., not containing wool or fine animal hair	Free	5%
52.02	Woven fabrics of metal thread or of metallised yarn, etc.	Free	15%
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale	15%	10%
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale	15%	10%
53.08	Yarn of fine animal hair (carded or combed) not put up for retail sale	Free	20%
53.09	Yarn of horsehair or of other course animal hair, not put up for retail sale	15%	5%
53.10	Mending yarn	Free	10%
	Other yarn of or containing wool or fine animal hair	15%	10%
	Other yarn not containing wool or fine animal hair	15%	5%
53.11	Woven woollen fabrics, etc., felted o/t approved	17½%	20%
	Collar check & horse lining covers	25%	10%
	Other woven fabrics of sheep's or lambs' wool etc.	25% or 47.8c per. m ² less 20%)	20%
54.03	Sewing thread of flax or ramie, not put up for retail sale	Free	5%
54.04	Sewing thread of flax or ramie yarn, put up for retail sale	Free	5%
54.05	Woven fabrics of flax or of ramie containing wool or fine animal hair	25%	20%
	Woven fabrics of flax or of ramie containing m.m. discontinuous fibres & weighing more than 186 g/m ²	32½%	15%
	Woven fabrics of flax or of ramie assembled by sewing, gumming or otherwise	32½%	10%
	Woven fabrics of flax or of ramie viz: other kinds	Free	5%

+ Where alternative rates are shown the rate chargeable is that which returns the higher duty. ...

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed	Free	10%
55.05	Cotton yarn and thread not put up for retail sale, containing wool, etc., or containing m.m. discontinuous or bulked continuous m.m. fibres & exceeding 170 decitex	15%	10%
	Sewing thread; other cotton yarn & thread not put up for retail sale	Free	5%
55.06	Cotton yarn & thread put up for retail sale, cont. wool etc., or containing m.m. discontinuous or bulked continuous m.m. fibres & exceeding 170 decitex	15%	10%
	Sewing thread; other cotton yarn & thread put up for retail sale	Free	5%
55.07	Cotton gauze	Free	5%
55.08	Terry towelling etc. unbleached, not mercerised	Free	10%
	Terry towelling etc. assembled by sewing, gumming or otherwise	22½%	20%
	Terry towelling etc. wholly of cotton or wholly of cotton and linen	Free	5%
	Terry towelling etc. other kinds	Free	7½%
55.09	Cotton fabrics assembled by sewing, gumming or otherwise	22½%	20%
	Cotton fabrics containing wool, etc.	25% or) 47.8c per m ²) less 20%)	20%
	Cotton fabrics containing m.m. disc. fibres weighing over 186 g/m ²	32½% or) 47.8c per) m ² less) 15%)	15%
	Cotton fabrics bleached, dyed or printed	Free	7½%
	Cotton fabrics o/t bleached, dyed or printed; tyre cord fabrics	Free	5%

+ Where alternative rates are shown the rate chargeable is that which returns the higher duty.

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
56.05	Yarn of m.m. discontinuous fibres cont. wool, etc., other yarn etc., o/t approved or cont. wool, exceeding 170 decitex; other yarn etc., o/t approved etc., of acrylic fibres & not exceeding 170 decitex	15%	10%
	Other yarn of m.m. disc. fibres not cont. wool, not exc. 170 decitex, of synthetic fibres o/t acrylic & o/t approved	Free	10%
	Sewing, knitting etc., thread; other yarn etc., o/t cont. wool & o/t approved, not exc. 170 decitex of regenerated fibres	Free	5%
56.06	Yarn of m.m. discontinuous fibres cont. wool etc.; yarn etc., not cont. wool exceeding 170 decitex o/t approved	15%	10%
	Yarn etc.- not cont. wool & not exc. 170 decitex of synthetic fibres o/t approved	Free	10%
	Sewing, knitting thread etc., other yarn, etc. not cont. wool & not exc. 170 decitex of regenerated fibres o/t approved	Free	5%
56.07	Fabrics of m.m. discontinuous fibres assembled by sewing, gumming or otherwise	22½%	20%
	Fabrics etc., containing wool or fine animal hair	25% or 47.8c) per m ² less) 20%)	20%
	Fabrics, etc., not cont. wool over 186 g/m ²	32½ or 47.8c) per m ² less) 15%)	15%
	Other fabrics not cont. wool of synthetic fibres	Free	15%
	Tyrecord fabrics; other fabrics etc., less than 186 g/m ² , tickings; other fabrics, etc., less than 186 g/m ² of regenerated fibres	Free	5%
57.06	Sewing thread of jute; yarn of other textile bast fibres of hdg 57.03	Free	5%
57.07	Sisal yarn	Free	10%
	Yarn of other vegetable textile fibre o/t coir & true hemp; paper yarn	Free	5%

Where alternative rates are shown the rate chargeable is that which returns the higher duty.

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
57.10	Woven fabrics of jute etc., assembled by sewing, gumming or otherwise	22½%	20%
	Other woven fabrics of jute or other textile bast fibres	Free	5%
57.11	Woven fabrics of paper yarn woven fabrics of other vege. textile fibres assembled by sewing, gumming or otherwise	22½%	20%
	Other woven fabrics etc.	Free	5%
58.01	Machine-made carpeting cont. cotton, in the piece; machine-made floor rugs cont. wool etc., or cotton	27½%	17½%
	Other carpets, carpeting & rugs, knotted	25%	20%
58.02	Other carpets etc., not cont. wool, of coir	17½%	20%
	Other carpets etc., not cont. wool viz. bath mats of terry towelling & the like	12½%	10%
	Other carpets, carpeting, rugs, mats & matting etc.	27½%	17½%
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, etc.	Free	10%
58.04	Woven pile fabrics etc.:		
	Assembled by sewing, gumming or other- wise	22½%	20%
	Other, of a kind used to upholster furniture, cont. wool	15%	20%
	Other, of a kind used to upholster furniture, cont. m.m. discontinuous fibres over 186 g/m ²	32½% or) 47.8c per) m ² less) 15%)	15%
	Other fabrics of a kind used to upholster furniture	Free	12½%
	Other fabrics composed of textile fibres etc. tufted into woven fabrics	15%	10%
	Other fabrics containing wool	25% or 47.8c) per m ² less) 20%	20%
	Corduroys, velveteens, etc. cont. m.m. disc. fibres over 186 g/m ²	32½% or 47.8c) per m ² less) 7½%)	7½%
	Other fabrics cont. m.m. disc. fibres over 186 g/m ²	32½% or 47.8c) per m ² less) 15%)	15%
	Other fabrics of cotton	Free	10%
	Other pile fabrics, other	Free	15%

Where alternative rates are shown the rate chargeable is that which returns the higher duty.

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C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
58.05	Bias bindings	25%	15%
	O.k's: wholly of cotton, linen or jute or mixtures of these viz. towelling & terry fabrics o/t approved	Free	15%
	O.k's: wholly of cotton, linen or jute or mixtures of these viz. other kinds o/t approved	25%	10%
	O.k's: of other composition	25%	15%
58.06	Woven labels, badges & the like, not embroidered, in the piece, in strips or cut to shape or size	25%	10%
58.07	Chenille yarn (including flock chenille yarn), gimped yarn, etc.	25%	15%
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain	Free	5%
58.09	Tulle and other net fabrics, etc.	Free	5%
58.10	Embroidery, in the piece, in strips or in motifs	10%	15%
59.01	Sanitary towels & tampons	Free	20%
	Other articles of wadding o/t textile flock & dust & mill neps	Free	5%
59.02	Felt o/t approved types; articles of felt	17½%	20%
59.03	Bonded fibre fabrics o/t approved types	20%	5%
	Articles of such fabric o/t approved	20%	10%
59.04	Reaper and binder twine	22½%	20%
	Other twine, cordage, o/t those suited for use as fishing lines, etc., as may be approved	25%	17½%
59.05	Net shopping and similar carrying bags	20%	20%
	Fishing nets	Free	10%
	Other nets and netting, etc.	Free	20%
59.06	Other articles made from yarn, twine, etc. o/t textile fabrics & articles made from such fabrics	20%	15%
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for covers of books, etc.	Free	5%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference	
59.08	Textile fabrics impregnated or coated - determined	25%	15%	
	Other textile fabrics impregnated or coated	Free	5%	
	Fabrics covered or laminated being plastic mats, supported by textile fabrics o/t approved	27½%	12½%	
	Fabrics covered or laminated being fabrics supported by plastic materials	25%	20%	
59.10	Linoleum etc. having a coating consisting wholly or partly of artificial plastic materials	15%	20%	
	Other linoleum & materials etc.	10%	20%	
59.11	Rubberised textile fabrics: Assembled by sewing, gumming or other- wise	22½%	20%	
	Containing man-made discontinuous fibres over 186 g/m ²	32½% or) 47.8c) per m ²) less 15%)	15%	
	Woven pile fabrics of a kind used to upholster furniture cont. wool	15%	20%	
	Other woven pile fabrics etc. o/t cont. m.m. fibres etc.	Free	12½%	
	Narrow woven fabrics as defined in Note 3 to Chapter 58 and narrow fabrics cons. of warp without weft etc.	20%	20%	
	Other fabrics, cont. wool: felted	17½%	20%	
	" " " " : not felted	25% or 47.8c) per m ² less) 20%)	20%	
	Other rubberised textile fabrics	Free	5%	
	59.12	Textile fabrics coated or impregnated with oil or preps with a basis of drying oil; other electrical insulation tape	Free	5%
		Textile fabrics otherwise impregnated or coated; electrical insulation tape as may be determined	25%	10%
Textile fabrics otherwise impregnated or coated; typewriter & similar ribbon		20%	17½%	
Textile fabrics otherwise impregnated or coated; other		Free	15%	
Painted canvas being theatrical scenery, studio back-cloths or the like		25%	10%	
59.13		Elastic fabrics & trimmings (o/t knitted or crocheted) consisting of textile materials combined with rubber threads	Free	10%

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C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
59.14	Wicks, etc. o/t candlewick	Free	10%
59.15	Textile hosepiping etc. with couplings or other fittings attached	25%	10%
	Other textile hosepiping	Free	10%
59.16	Transmission, conveyor or elevator belts, etc. as determined	25%	20%
	Transmission, conveyor or elevator belts etc. other	Free	5%
59.17	Bobs or wheels, polishing or scouring, etc., straining cloths for filter bags; felts not less than 25 m.m. in thickness, or of a density of not less than 320 mg/cm ³ & articles of such felt	10%	10%
	Woven textile felts, etc. paper making & felts etc. asbestos - cement making machinès	Free	5%
	Other fabrics & articles etc. o/t bolting cloth	10%	12½%
60.01	Knitted or crocheted fabric etc.: Composed of textile fibres etc., tufted into knitted fabrics	10%	15%
	Assembled by sewing, gumming or otherwise	22½%	20%
	Containing wool etc. - felted	22½%	15%
	" " " - not felted	25%	20%
	Other fabrics, wholly or principally of m.m. fibres - determined	25% or 66.14c) per kg)	15%
	Other fabrics, wholly or principally of m.m. fibres o/t determined	Free	5%
	Other fabrics, wholly or principally of cotton o/t approved	66.14c per kg	15%
	Other fabrics, other kinds	Free	15%
60.02	Gloves, mittens & mitts knitted or crocheted, not elastic nor rubberised	25%	20%
60.03	Footwear not having applied soles	35%	10%
	Women's & girls'; full length stockings; wholly or principally of cotton, silk or wool	22½%	10%
	Women's & girls'; full length stockings; wholly or principally of man-made fibres	45% or 20c per) pair plus 12½%)	20%
	Other stockings, under stockings, socks, etc.	45%	20%

+ Where alternative rates are shown the rate chargeable is that which returns the higher duty.

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
60.04	Pantyhose (tights)	45% or 15c each plus 12½%	20%
	Other undergarments, knitted or crocheted, etc.	45% or 30c each plus 12½%	20%
60.05	Cardigans, jumpers, jerseys, pull- overs, slip-overs, twin-sets and bed-jackets	45% or 40c each plus 12½%	20%
	Women's , girls' and infants' dresses, skirts, suits and costumes	45% or 60c each + 12½%	20%
	Other outer garments and clothing accessories	45%	20%
	Travelling rugs & blankets; electri- cally heated	32½%	12½%
	Other travelling rugs & blankets con- taining sheep's or lambs' wool, etc.	25%	20%
	Other travelling rugs & blankets not exceeding 1 m ² in area	Free	15%
	Other travelling rugs & blankets exceeding 1 m ² in area	30%	15%
	Other articles	25%	15%
60.06	Elastic fabric	Free	10%
	Rubberised waterproof fabric	Free	5%
	Other fabric	25%	5%
	Elastic articles o/t knee-caps, stockings; ankle supports	25%	15%
	Rubberised gloves	27½%	20%
	Other rubberised garments	45%	20%
	Other rubberised articles	25%	15%
61.01	Trousers, breeches and the like	45% or \$1.00 each + 12½%	20%
	Other men's and boys' outer garments	45%	20%
61.02	Coats, costumes, jackets, dresses & other women's, girls' & infants' outer garments	45%	20%
	Skirts, blouses	45% or 60c each + 12½%	20%
	Trousers (including shorts)	45% or \$1.00 each + 12½%	20%
61.03	Shirts	45% or 60c each + 12½%	20%
	Other men's and boys' under garments, including collars, shirt fronts and cuffs	45%	20%
61.04	Babies' napkins	5%	15%
	Other women's, girls' and infants' undergarments	45% or 30c each + 12½%	20%

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C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
61.05	Handkerchiefs	20%	20%
61.06	Shawls, scarves, mufflers, mantillas, veils and the like	45%	20%
61.07	Ties, bow ties and cravats	45%	20%
61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like whether or not elastic	45%	20%
61.10	Gloves, mittens & mitts	25%	20%
	Stockings, socks and socketts	45%	20%
61.11	Made up accessories for articles of apparel o/t lanyards	45%	20%
	Lanyards	Free	10%
62.01	Travelling rugs and blankets; electrically heated	32½%	12½%
	Other travelling rugs & blankets containing wool or fine animal hair	25%	20%
	Other travelling rugs and blankets not exceeding 1 m ²	Free	15%
	Other travelling rugs and blankets exceeding 1 m ²	30%	15%
62.02	Linen, plain viz. bed, table, toilet and kitchen & plain bedspreads	12½%	10%
	Other than plain bed linen, etc., & curtains & other furnishing articles	25%	15%
62.03	Sacks & bags of jute, hemp or Phormium tenax; o/t approved types	10%	10%
	Other kinds of sacks and bags o/t wool packs	20%	10%
62.04	Tarpaulins, awnings and sunblinds; sails and tents	20%	20%
	Pneumatic mattresses, pillows and cushions	32½%	10%
	Other camping goods	20%	15%
62.05	Flags, pennants & banners o/t national flags	20%	20%
	Sanitary towels	Free	20%
	Other made up textile articles o/t cheese cloths & caps & wrist supporting straps	25%	15%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
64.01	Gumboots	25%	20%
	Other footwear; children's sizes 0 to 8½ inclusive	Free	5%
	Other footwear	30%	15%
64.02	Children's sizes 0 to 8½ inclusive	Free	5%
	Other sizes	30%	15%
64.03	Children's sizes 0 to 8½ inclusive	Free	5%
	Other sizes	30%	15%
64.04	Children's sizes 0 to 8½ inclusive	Free	5%
	Other sizes	30%	15%
64.05	Parts of footwear (including uppers, in-soles & screw-on heels) of any material except metal	30%	15%
64.06	Cricket pads, shin-guards and parts thereof	15%	15%
	Other gaiters, spats, leggings, puttees and similar articles, and parts thereof	20%	10%
65.03	Felt hats & other felt headgear made from the felt hoods & plateaux falling within heading 65.01, whether or not lined or trimmed	32½%	12½%
65.04	Hats & other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed	32½%	12½%
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric in the piece, whether or not lined or trimmed	32½%	12½%
65.06	Firemen's helmets	Free	5%
	Other headgear, whether or not lined or trimmed	32½%	12½%
65.07	Other, o/t head-bands, peaks, chin-straps	Free	5%
66.01	Umbrellas & sunshades	30% or \$2.00) each)	10%

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C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
66.02	Other walking-sticks (including climbing-sticks & seat-sticks), canes & the like o/t shepherds' crooks	Free	10%
	Whips, riding-crops and the like	20%	10%
66.03	Parts, fittings, trimmings & accessories of articles falling within heading No. 66.01 or 66.02	Free	5%
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof	32½%	10%
67.02	Artificial flowers, foliage or fruit & parts thereof, articles made of artificial flowers, foliage or fruit	32½%	10%
67.03	Human hair, dressed, thinned, bleached or o/w worked; wool, etc.	Free	10%
67.04	Wigs, false beards, eyebrows & eyelashes, switches & the like, of human or animal hair, etc.	32½%	10%
68.01	Road & paving setts, curbs & flagstones, of natural stone (except slate)	20%	10%
68.02	Balls for crushing mills	Free	5%
	Other worked monumental or building stone and articles thereof	20%	10%
68.03	Worked slate & articles of slate o/t roofing slates & billiard table slates	Free	5%
68.04	Grinding wheels and discs; cutting-off wheels; diamond segmental 'saws' as may be determined	15%	10%
	Other mill stones, grindstones & grinding wheels etc.	Free	5%
68.06	Nail files of abrasive coated paper, cloth or other material on a backing of other material	Free	10%
	Other natural or artificial abrasive powder or grain, etc.	Free	20%
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials, etc.	10%	20%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
68.08	Articles of asphalt or of similar material	10%	10%
68.09	Panels, boards, tiles, blocks & similar articles of vegetable fibre, etc.	20%	10%
68.10	Articles of plastering material; sheets " " " ;other	10% 25%	20% 10%
68.11	Articles of cement (including slag cement), of concrete or of artificial stone reinforced or not	10%	10%
68.12	Pressure pipes Roofing tiles, ridging and finials; sheets, plain or corrugated etc. Other articles of asbestos-cement, of cellulose fibre-cement or the like	15% 10% 15%	15% 15% 10%
68.13	Curtains & other furnishing articles; clothing and footwear of asbestos	Free	10%
68.14	Clutch facings of annular shape, whether or not holed for fixing or mounting Other undrilled friction material Other kinds of friction material o/t in the piece	Free Free 15%	15% 5% 10%
68.15	Worked mica and articles of mica, etc.	Free	5%
68.16	Articles of stone or of other mineral substances, etc.	Free	10%
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	Free	15%
69.06	Piping, conduits & guttering (including angles, bends & similar fittings)	Free	15%
69.09	Laboratory, chemical or industrial wares; troughs, tubs & similar receptacles of a kind used in agriculture Pots, jars & similar articles of a kind commonly used for the conveyance or packing of goods	Free Free	10% 5%
69.13	Statuettes & other ornaments, and articles of personal adornment; articles of furniture	30%	15%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
69.14	Other articles of ceramic products	20%	15%
70.03	Glass in balls, rods and tubes, unworked (not being optical glass)	Free	5%
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	Free	5%
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles	Free	10%
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished; etc.	Free	10%
70.07	Multiple-walled insulating glass Other cast, rolled, drawn or blown glass, etc.	Free Free	20% 10%
70.08	Safety glass consisting of toughened or laminated glass, shaped or not o/t in sizes and shapes ready for incorporation in motor vehicles	Free	10%
70.09	Glass mirrors, unframed, framed or backed o/t rear-view mirrors for vehicles	20%	15%
70.10	Carboys, bottles, jars, pots, etc., exceeding 500 ml capacity; stoppers and other closures	Free	5%
70.11	Glass envelopes (including bulbs & tubes) for electric lamps, electronic valves or the like	Free	5%
70.12	Glass inners for vacuum flasks or for other vacuum vessels	5%	15%
70.13	Infants' feeding bottles Drinking glasses & other glassware of a kind commonly used for table kitchen, toilet or office purposes, etc.	Free 22½%	5% 17½%
70.14	Illuminating glassware; electric lighting Other illuminating glassware & optical elements of glass	30% Free	10% 5%
70.15	Clock and watch glasses and similar glasses, etc.	Free	5%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
70.17	Laboratory, hygienic & pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules	Free	5%
70.18	Optical glass & elements of optical glass, o/t optically worked elements; blanks for corrective spectacle lenses	Free	5%
70.19	Glass beads, imitation pearls, etc., & similar fancy or decorative glass smallwares etc., o/t artificial eyes & glass grains	30%	15%
70.20	Carpet joining tape; woven reinforcing fabrics weighing between 300 g/m ² and 1000 g/m ²	15%	10%
	Braids and ornamental trimmings etc.; narrow woven fabrics as defined in Note 3 to Chapter 58, etc.	25%	15%
	Knitted or crocheted fabrics, etc.	10%	15%
	Bonded fibre fabrics; articles of glass fibre etc.	20%	5%
	Glass fibre yarns and thread; other fabrics of glass fibre	Free	5%
70.21	Handles, knobs, finger plates & other fittings for doors	25%	10%
	Gauge glasses	Free	5%
	Other articles of glass	25%	15%
71.01	Pearls, unworked or worked, but not mounted, set or strung, etc.	Free	2½%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
71.02	Diamonds o/t industrial; Other precious & semi-precious stones	10%	15%
	Greenstone, amazonite, bowenite, chloromelanite, jade & nephrite o/t unworked	25%	12½%
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, etc.	10%	15%
71.12	Articles of jewellery & parts thereof, of precious metal or rolled precious metal	37½%	10%
71.13	Articles of goldsmiths' or silversmiths' wares	37½%	10%
71.14	Retorts, dishes & other apparatus for technical or laboratory use	Free	5%
	Other articles of precious metal or rolled precious metal	37½%	10%
71.15	Pearls, precious or semi-precious stones (natural etc.) temporarily strung for convenience of transport; cameos unmounted	10%	15%
	Other articles consisting of or incorporating, pearls, precious or semi-precious stones	37½%	10%
71.16	Wrist straps and wrist bands for watches	37½%	10%
73.09	Universal plates of iron or steel o/t coiled	Free	5%
73.10	Bars & rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, etc.	Free	5%
73.11	Angles, shapes & sections, worked	20%	10%
	Angles, shapes & sections o/t worked, as may be determined	15%	10%
	Sheet piling; angles, shapes & sections o/t worked & determined	Free	5%
73.12	Hoop & strip etc. worked	20%	10%
	" " " galvanised	10%	10%
	Other hoop & strip o/t coiled & 153m.m. & over in width	Free	5%
73.13	Sheets & plates, 3 m.m. or more o/t tinned or coiled; other sheets tinned, worked; other sheets, tinned o/t worked or coiled & o/t lacquered etc; other sheets o/t galvanised or tinned viz. worked; other sheets o/t galvanised or tinned & o/t worked or coiled	Free	5%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
73.13 (cont'd)	Other sheets, galvanised, corrugated or perforated or cellular but not further worked; other sheets galvanised o/t worked or coiled; other sheets, tinned o/t worked or coiled viz. lacquered, painted or similarly coated	10%	10%
	Other sheets, galvanised, worked o/t corrugated or perforated or cellular	20%	10%
73.14	Iron or steel wire, whether or not coated but not insulated	15%	10%
73.15	Angles, shapes and sections, worked; sheets & plates less than 3 mm, galvanised, worked o/t corrugated or perforated etc., hoop & strip, worked	20%	10%
	Angles, shapes & sections o/t worked, as may be determined; wire, high carbon	15%	10%
	Sheets & plates, less than 3 mm, galvanised, worked, corrugated or perforated or cellular etc; sheets & plates etc., galvanised o/t worked; hoop & strip o/t worked viz. galvanised	10%	10%
	Bars & rod (incl. wire rod) etc.; sheet piling; angles, shapes & sections o/t worked or determined; sheets & plates over 3 mm o/t coiled; sheets & plates less than 3 mm o/t galvanised viz. worked; sheets & plates etc., o/t galvanised or worked & o/t coiled; hoop & strip o/t worked or galvanised & o/t coiled 153 mm & over in width; wire, alloy	Free	5%
73.16	Railway & tramway track construction material of iron or steel, etc.	Free	5%
73.17	Tubes & pipes, of cast iron	20%	15%
73.18	Boiler tubes	Free	5%
	Other tubes and pipes and blanks therefor of iron or steel, excluding high-pressure hydro-electric conduits	20%	15%
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced	10%	10%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
73.20	Screwed tube & pipe fittings, etc. o/t approved types	20%	10%
	Unscrewed; cast iron; o/t approved types	10%	10%
	" ; stainless steel; of a nominal internal diameter not exceed- ing 102 mm; o/t approved	10%	10%
	Unscrewed; stainless steel; of a nominal internal diameter exceeding 102 mm; as determined	10%	10%
	Unscrewed; stainless steel; of a nominal internal diameter exceeding 102 mm; other	Free	5%
	Unscrewed; stainless steel; other kinds	Free	5%
	Unscrewed; other; as may be determined	10%	10%
	Unscrewed; other; other than determined	Free	5%
73.21	Structures and parts of structures of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	25%	15%
73.22	Tanks, rectangular, of a capacity of 900 litres or more, etc. imported containing goods	Free	5%
	Other reservoirs, tanks, vats & similar containers, etc.	25%	10%
73.23	Casks, drums, etc. not exceeding 30 litres capacity	25%	15%
	Casks, drums etc. exceeding 30 litres capacity	Free	5%
73.24	Containers of iron or steel, for com- pressed or liquefied gas; as may be determined	25%	10%
73.25	Stranded wire, cables, cordage, determined	25%	10%
	Stranded wire, cables, cordage, o/t determined	Free	5%
73.26	Twisted hoop or single flat wire, barbed or not and loosely twisted double wire, of kinds used for fencing, of iron or steel	Free	10%
	Barbed iron or steel wire	25%	10%
	Netting, hexagonal mesh	Free	10%
73.27	Expanded metal, determined	20%	15%
	Expanded metal o/t determined	Free	5%
	Gauze, cloth, grill, other netting etc. & similar materials, of iron or steel wire	15%	15%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
73.29	Transmission chain	Free	5%
	Other chain and parts thereof, of iron or steel	Free	20%
73.30	Anchors and grapnels and parts thereof, of iron or steel	25%	10%
73.31	Nails, hook-nails, corrugated nails o/t peculiar to use in footwear; staples o/t insulated	25%	10%
	Staples, insulated; other tacks, spiked cramps, drawing pins, studs & spikes excluding unscrewed studs & spikes for footwear	Free	5%
73.32	Screw studs & studding	Free	15%
	Screw hooks & screw rings	Free	5%
	Bolts & nuts, other screws, washers & spring washers o/t threaded spikes & studs for footwear	25%	10%
	Rivets, cotters, cotter-pins & taper pins	Free	10%
73.33	Hand knitting needles	Free	10%
73.34	Hair pins, safety pins, toilet pins	Free	5%
	Hair curling grips	25%	10%
73.35	Springs & leaves for springs etc.	25%	10%
73.36	Stoves, ranges, cookers, grates, fires & other space heaters, etc.	25%	10%
73.37	Boilers and radiators, for central heating not electrically heated, and parts thereof, etc.	25%	15%
73.38	Baths including shower baths & parts thereof	20%	20%
	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use & parts etc.	25%	15%
73.40	Steel and iron castings, forgings or stampings in the rough state	15%	10%
	Rabbit traps and other double- jawed traps	Free	5%
	Spectacle cases; nose rings for animals; clips, tags, rings & the like for the identification of animals, birds or fish	Free	10%
	Balls or rods for use in grinding mills	Free	5%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
73.40 (cont'd)	Fittings for ships, boats and other vessels	20%	20%
	Fencing posts, standards & droppers & accessories for use therewith	15%	20%
	Other articles of iron or steel	25%	15%
74.01	Refined copper o/t billets, blooms, ingots, pellets and pigs	Free	5%
74.03	Angles, shapes & sections	25%	10%
	Wire rod	Free	5%
	Other bars and rods; wire o/t approved	15%	10%
74.04	Wrought plates, sheets and strip, of copper	Free	5%
74.05	Copper foil (whether or not embossed, cut to shape, etc.) of a thickness not exceeding 0.15 mm	Free	5%
74.07	Tubes etc., of unalloyed copper; having a nominal external diameter of less than 3 mm	Free	5%
	Tubes etc., of unalloyed copper; having a nominal internal diameter of 90 mm and over	Free	5%
	Tubes etc., of unalloyed copper; Other	10%	10%
	Other tubes & pipes of copper; hollow bars	Free	20%
74.08	Tubes & pipe fittings (e.g., joints, elbows, sockets & flanges), of copper	20%	10%
74.10	Stranded wire, cables, cordage, rope, plaited bands	15%	20%
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric & similar materials, of copper wire	Free	5%
	Expanded metal, of copper; as may be determined	20%	15%
	Expanded metal of copper; o/t determined	Free	5%
74.15	Nails of unalloyed copper	57.5c per kg	10%
	Nails of silicon bronze	15%	10%
	Other nails, tacks, staples, hook-nails, spiked cramps, etc. o/t peculiar to use in footwear	Free	5%
	Screw hooks & screw rings	Free	5%
	Other bolts & nuts, screws, washers & spring washers o/t approved & o/t thread spikes & studs for footwear	20%	10%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
74.16	Springs, of copper	Free	5%
74.17	Cooking & heating apparatus of a kind used for domestic purposes, not electrically operated and parts thereof, of copper	25%	10%
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware, etc.	25%	10%
74.19	Chain and parts thereof Other articles of copper o/t pins, nose rings for animals; clips, tags, rings and the like for the identification of animals, birds or fish	Free 25%	10% 10%
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire	Free	5%
75.03	Plates, sheets, strip and foil	Free	5%
75.04	Tubes & pipes & blanks therefor, of nickel; hollowbars, and tube and pipe fittings, of nickel	Free	5%
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	Free	5%
75.06	Other articles of nickel	Free	5%
76.01	Bars and rods of unwrought aluminium	Free	10%
76.02	Bars and rods; wire Angles, shapes and sections	15% 20%	10% 15%
76.03	Wrought plates, sheets and strip, of aluminium; worked Wrought plates, etc., o/t worked & o/t approved	25% 20%	10% 10%
76.04	Aluminium foil of a thickness not exceeding 0.20 mm; o/t approved	20%	10%
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium	20%	15%
76.07	Tube and pipe fittings (e.g., joints, elbows, sockets & flanges), of aluminium	25	15%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
76.08	Structures and parts of structures, etc.	25%	15%
76.09	Reservoirs, tanks, vats & similar containers for any material of aluminium, of a capacity exceeding 300 litres, etc.	20%	15%
76.10	Collapsible tubes; other casks, etc. not exceeding 1 litre capacity	25%	15%
	Other casks, etc., exceeding 1 litre capacity	Free	5%
76.12	Stranded wire, cables, cordage, ropes, etc.	20%	15%
76.16	Expanded metal, determined	20%	15%
	Expanded metal o/t determined; rivets, cotters & cotter pins; gauze, cloth, grill & similar materials of aluminium wire	Free	5%
	Other articles of aluminium not including hand knitting needles & hand knitting pins, crochet hooks, nose rings for animals, clips, tags, etc., for the identification of animals, birds or fish	25%	15%
77.02	Wrought bars, rods, angles, shapes, etc., of magnesium, etc.	Free	5%
78.01	Unwrought lead viz. solder	10%	5%
78.02	Solder	10%	5%
	Other wrought bars, rods, angles, shapes and sections, of lead, lead wire	Free	5%
78.03	Wrought plates, sheets and strip, of lead	15%	10%
78.04	Lead foil, of a weight not exceeding 1700 g/m ²	Free	5%
78.05	Tubes & pipes and blanks therefor, of lead, etc.	Free	5%
78.06	Other articles of lead	25%	10%
79.02	Wrought bars, rods, angles, shapes, etc., of zinc	Free	5%
79.03	Plates, sheets & Strip, foil of zinc	Free	5%
79.06	Other articles of zinc	25%	10%
80.01	Solder of unwrought tin	10%	5%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
80.02	Solder Other wrought bars, rods, angles, shapes and sections, of tin; tin wire	Free	15%
80.03	Wrought plates, sheets and strip, of tin	Free	5%
80.04	Tin foil, cut to shape, etc. of a weight not exc. 1 kg/m ² ; tin powders & flakes	Free	5%
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars; and tube and pipe fittings, of tin	Free	5%
80.06	Other articles of tin	25%	10%
81.01	Wrought tungsten (wolfram) and articles of tungsten (wolfram)	Free	5%
81.04	Other base metals, wrought & articles thereof; cermets wrought and articles thereof	Free	5%
82.01	Spades, o/t forged steel spades; shovels; hoes and rakes; cultivators Forks; forged steel spades Slashers Picks; axes, bill hooks and similar hewing tools	20% Free 20% Free	15% 15% 10% 5%
82.02	Tubular frame firewood or pulpwood saws & blades therefor; blades viz. hacksaw, butchers' handsaw, circular not exc. 305 mm in diameter, bandsaw & toothed bandsaw strip for wood sawing; other blades as may be determined Other saws; other blades o/t determined	20% Free	10% 5%
82.03	Pliers, animal-marking; pliers for use in attaching clips, tags, rings and the like to animals Other hand tools of 82.03	Free Free	20% 5%
82.04	Hammers o/t having only iron or steel striking face or faces Oil cans; wire strainers; G-clamps Knife sharpening steels Grease guns; other domestic & house- hold articles having the character of hand tools Other hand tools not falling within any other heading of this Chapter o/t screwdrivers as may be determined	10% 15% 15% 25% Free	5% 10% 20% 10% 5%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
82.05	Tools for pressing & stamping, dies for wire drawing & extrusion dies for metal	15%	12½%
	Other interchangeable tools, etc., determined	25%	10%
	Interchangeable tools, Other	Free	5%
82.06	Knives & cutting blades, for machines or for mechanical appli- cances: as determined	25%	10%
	Knives & cutting blades, for machines or for mechanical appliances: other	Free	5%
82.07	Tool-tips & plates, sticks & the like for tool-tips, unmounted, of sintered metal carbides	Free	5%
82.08	Coffee-mills, mincers, juice-extractors, etc.	Free	10%
82.09	Butchers' and slaughtermen's knives & blades therefor, kitchen & table knives & blades therefor	25%	10%
	Other knives o/t beekeepers' uncapping & honey, gardeners' pruning or budding, and flax cutting with non-folding blades	Free	5%
82.11	Razors and razor blades	Free	5%
82.13	Other articles of cutlery o/t secateurs, butchers' cleavers and choppers	15%	10%
82.14	Blanks for making spoons, forks and butter-knives	Free	5%
	Other spoons, forks, fish eaters, etc.	22½%	12½%
82.15	Handles of base metal articles falling within heading No. 82.09, 82.13 or 82.14	Free	5%
83.01	Locks and padlocks and parts thereof o/t approved types	10%	20%
	Keys	Free	10%
	Fittings for spring blind rollers	Free	5%
83.02	Other base metal fittings and mount- ings, etc., for furniture, doors, staircases, windows, etc.	30%	10%
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, etc.	30%	10%
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar etc.	25%	15%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
83.05	Staples	15%	10%
	Other fittings for loose-leaf binders, etc.	30%	10%
83.06	Statuettes and other ornaments of a kind used indoors, of base metal	30%	10%
	Photograph, picture and similar frames, of base metal; mirrors of base metal	25%	10%
83.07	Lamps, and parts thereof, specially designed for photographic printing	20%	15%
	Other lamps and lighting fittings, electric; parts thereof	30%	10%
	Other kinds of lamps and lighting fittings, of base metal, and parts thereof, of base metal	Free	17½%
83.08	Flexible tubing and piping, of base metal	Free	20%
83.09	Frames measuring not more than 204 mm in width between the hinges	30% or 8c each	15% or 20%
	Other frames with clasps for handbags and the like	30% or 25c each	15% or 20%
	Buckles, buckle-clasps & the like	20%	10%
	Tubular rivets, blind: o/t approved types	10%	15%
	Other kinds of tubular rivets and bifurcated rivets	Free	5%
	Other clasps, beads and spangles, of base metal	Free	5%
83.11	Bells and gongs, non-electric, of base metal and parts thereof of base metal	25%	15%
83.13	Crown seals	25% or 6c per hundred	10% or 25%
	Muselets; seals and bands of a kind used domestically for preserving produce	Free	15%
	Bungs for drums as may be determined	20%	5%
	Other stoppers and bottle caps o/t approved types	20%	10%
	Other stoppers, capsules, bung covers, seals, etc. o/t bungs for drums o/t determined & o/t approved stoppers	Free	5%
83.14	Sign-plates, name-plates, numbers, letters & other signs, of base metal	25%	15%
83.15	Wire, rods, tubes, plates, electrodes, etc. o/t wire & rods of agglomerated base metal powder used for metal spraying	10%	20%
84.01	Super-heated water boilers; steam and other vapour generating boilers	30%	10%

*Where alternative rates are shown the rate chargeable is
that which returns the higher duty.

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C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
84.02	Auxiliary plant for use with boilers of heading No.84.01, etc.	30%	10%
84.03	Producer gas and water gas generators, with or without purifiers, etc.	10%	10%
84.05	Steam or other vapour power units whether or not incorporating boilers	Free	5%
84.06	Aircraft engines & parts thereof; other engines o/t vehicle engines	Free	5%
	Marine outboard engines	10%	10%
	Other marine engines o/t approved types	15%	15%
	Pistons, cylinder sleeves, piston rings, valves & valve seat inserts, mufflers for engines o/t aircraft engines	25%	15%
	Other parts for engines o/t vehicle, & aircraft engines	10%	10%
84.07	Hydraulic engines & motors	Free	5%
84.08	Wind engines	Free	10%
	Marine jet propulsion units	25%	5%
	Other engines and motors	Free	5%
84.09	Mechanically propelled road rollers	15%	10%
84.10	Submersible pumps	Free	5%
	Other pumps o/t pumps, fuel, lubricating oil & water specially suited for use with vehicle engines	20%	10%
84.11	Vacuum pumps; suited for use with milking machines	20%	15%
	Vacuum pumps; other; other compressors	30%	10%
	Compressors; suited for use with refrigerating appliances or for refrigerating purposes	Free	5%
	Compressor outlets; vehicle drawn	5%	10%
	" " ; other	15%	10%
	Other pumps, etc., o/t fans & blowers	Free	5%
84.12	Air conditioning machines, self- contained, etc.	25%	15%
84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel etc.	25%	15%
84.14	Industrial furnaces and ovens, non- electric	25%	15%
	Laboratory furnaces and ovens, non- electric	Free	5%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
84.15	Refrigerators and refrigerating equipment	30%	10%
84.16	Calendering and similar rolling machines and cylinders therefor	25%	15%
84.17	Instantaneous or storage water heaters, non-electrical, domestic	30%	10%
	Other kinds machinery etc., for the treatment of materials involving a change of temperature, etc.	25%	15%
84.18	Hydro-extractors	20%	15%
	Other centrifuges o/t cream separators	Free	5%
	Filtering and purifying machinery & apparatus; for gases	Free	20%
	Filtering and purifying machinery & apparatus; other than for gases	25%	15%
84.19	Washing machines for bottles & other containers	Free	5%
	Machinery for aerating beverages	Free	10%
	Butter packing or wrapping machines	Free	20%
	Dish washing machines	30%	10%
	Other machinery for cleaning, etc.	25%	15%
84.20	Weighing machines, etc., determined	25%	15%
	Weighing machines o/t determined	Free	5%
84.21	Fire extinguishers	10%	10%
	Spray guns & similar appliances; steam or sand blasting machines & similar jet projecting machines	Free	20%
	Other mechanical appliances, etc.	20%	20%
84.22	Jacks, portable	Free	17½%
	Lifts specially designed for permanent installation in buildings	20%	15%
	Other lifting, handling, etc.	25%	10%
84.23	Excavating machinery: of a kind designed for mounting on tractors or other vehicles	25%	10%
	Excavating machinery: other kinds: o/t determined	Free	5%
	Parts: buckets, shovels & grabs	25%	10%
	Rock boring machinery and coal or rock cutters; Scrapers	Free	5%
	Well sinking & boring machinery	Free	15%
	Other excavating, levelling, tamping, boring and extracting machinery, etc.	25%	10%
84.24	Potato planters	Free	15%
	Ploughs; parts of ploughs o/t mould-board plates, unbent steel share-plates cut to pattern, skeith plates, plough beam forgings & discs for ploughs; cultivators; harrows, seed drills; seed or fertilizer distributors; lime spreaders; etc.	15%	10%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
84.25	Harvesting & threshing machinery; straw & fodder presses (o/t combine harvester-threshers; baling machines pick-up types) as determined	15%	5%
	Hay or grass mowers (o/t oscillat- ing cutter types)	25%	15%
	Winnowing and similar cleaning machines for seed, grain or leguminous vegetables and grading machines for agricultural produce as may be determined	15%	5%
84.27	Presses, crushers & other machinery, of a kind used in wine-making, cider-making, fruit juice pre- paration or the like	15%	10%
84.28	Mechanical clippers for animals	Free	5%
	Poultry incubators	Free	20%
	Weed and scrub cutting mowers	25%	10%
	O.K. of agricultural, horticult- ural, poultry-keeping and bee- keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry brooders: as may be determined	15%	5%
84.29	Machinery of a kind used in the bread grain milling industry & other machinery, etc.	15%	10%
84.30	Machinery, etc., used in certain food or drink industries as may be determined	15%	10%
	Machinery, etc., o/t determined	Free	5%
84.31	Wood chipping machines & screening units	15%	10%
	Other machinery for making or finishing cellulosic pulp, paper or paperboard	Free	5%
84.32	Book-binding machinery, including book-sewing machines	Free	10%
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper, paper pulp or paperboard	Free	10%
84.34	Printing type; stereotypes, electro- types, impressed flongs & similar matrices, half-tone & line blocks; lithographic plates	10%	10%
	Other machinery, apparatus & accessories for type-founding etc.	Free	5%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
84.35	Other printing machinery; machines for uses ancillary to printing	Free	10%
84.36	Wool-scouring machines	15%	10%
	Other machines for extruding man-made textiles, for processing natural or man-made textile fibres, etc.	Free	5%
84.37	Weaving machines and machines for making gimped yarn, tulle, lace, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines	Free	5%
84.38	Card clothing; Extruding nipples, spinnerets & the like for extruding man-made fibres	Free	5%
84.39	Machinery for the mfr or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	Free	5%
84.40	Washing machines, drying machines o/t domestic; bleaching & dyeing machinery	Free	20%
	Other machinery for washing, cleaning, drying, dressing, finishing or coating textile yarns, fabrics or made-up textile articles etc.	30%	10%
84.41	Furniture specially designed for sewing machines	22½%	17½%
84.42	Machinery (o/t sewing machines) for preparing, tanning or working hides, skins or leather	Free	5%
84.43	Converters, ladles, ingot moulds & casting machines, of a kind used in metallurgy and in metal foundries	25%	15%
84.44	Rolling mills and rolls therefor	Free	15%
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No.84.49 or 84.50: as determined	25%	15%
	Machine-tools, etc., o/t determined	Free	5%
84.46	Machine-tools for working stone, ceramics, concrete, etc.	Free	5%

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C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
84.47	Machine-tools for working wood, cork, bone, ebonite, hard artificial plastic materials or other hard carving materials, o/t machines falling within heading No.84.49: as determined	25%	15%
	Machine tools, etc., o/t determined	Free	5%
84.48	Accessories, etc., for machines of 84.45 to 84.47, etc. as may be determined	25%	15%
	Accessories, etc., o/t determined	Free	5%
84.49	Chain saws	Free	5%
	Earth augers	10%	10%
	Other tools for working in the hand, pneumatic or with self-contained non-electric motor	Free	15%
84.50	Gas-operated welding, brazing, cutting & surface tempering appliances: as determined	25%	15%
	Gas-operated welding, brazing, etc. o/t determined	Free	5%
84.51	Typewriters, o/t typewriters incorporat- ing calculating mechanisms; cheque- writing machines	Free	5%
84.52	Cash registers, and similar machines, incorporating a calculating device	Free	5%
	Postage-franking machines; ticket issuing machines which print tickets	Free	15%
	Guillotines; paper shredding machines	20%	15%
84.54	Perforating & stapling machines	Free	20%
	Other office machines, etc.	Free	5%
84.56	Machines for forming foundry moulds of sand	Free	10%
	Other machinery for sorting, screening, etc.	25%	15%
84.57	Glass-working machines (o/t machines for working glass etc.); machines for assembling, etc.	Free	5%
84.58	Automatic vending machines (e.g. stamp, cigarette, etc.) not being games of skill or chance	25%	15%
84.59	Nuclear reactors and parts; Dies for extruding artificial resins or plastic materials	Free	5%
	Plastic injection & blow moulding machines	20%	12½%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
84.59 (cont'd)	Vibratory feeders	10%	10%
	Other machines & mechanical appliances, etc.	25%	10%
84.60	Moulding boxes for metal foundry; moulds of a type used for metal, etc., as may be determined	25%	15%
	Moulding boxes, etc., o/t determined	Free	5%
84.61	Valves for pneumatic tyres & tubes	Free	5%
	Petrol dispensing nozzles, automatic shut-off type, other than of copper alloy; other taps, cocks, valves, etc., o/t approved types	30%	10%
84.62	Ball, roller or needle roller bearings	Free	5%
84.63	Pulley blocks	15%	10%
	Plain shaft bearings, pulleys	25%	15%
84.64	Gaskets & similar joints of metal sheeting combined with other material or of laminated metal foil	Free	5%
	Sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings	20%	10%
84.65	Lubricators, grease cups, grease nipples	Free	10%
	Ships' propellers	Free	20%
	Other machinery parts, etc.	25%	15%
85.01	Motors-having a rated continuous output exc. 373W but not exc. 55kW; other motors as may be determined	15%	15%
	Other motors o/t determined	Free	5%
	Transformers having a rated input voltage exc. 240 volts as may be determined; other transformers; battery chargers	25%	10%
	Other transformers having a rated input voltage exc. 240 volts	Free	5%
	Other generators, converters, rectifiers, etc.	Free	20%
85.02	Electro-magnets; permanent magnets & articles of special materials for permanent magnets etc.	Free	5%
85.04	Electric accumulators o/t approved	20%	10%
85.05	Tools for working in the hand with self-contained electric motor o/t hedge trimmers	Free	5%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
85.06	Food grinders and mixers Other electro-mechanical domestic appliances	10% 30%	10% 10%
85.07	Shavers & hair clippers, with self-contained electric motor	10%	10%
85.10	Portable electric battery & magneto lamps, etc., o/t specially designed for use as miners' safety lamps	25%	10%
85.11	Soldering irons, hand Other industrial & laboratory electric furnaces, ovens etc.	Free 25%	15% 10%
85.12	Electric instantaneous or storage water heaters etc., electric space heating apparatus o/t soil heating apparatus	30%	10%
85.13	Telephone handsets Other electrical line telephonic & telegraphic apparatus	25% 25%	10% 15%
85.14	Microphones and stands therefor Audio-frequency electric amplifiers o/t approved types Loud speakers o/t approved types Sound amplifier sets comprising combinations of goods of this heading	10% 30% or \$25.00 each 30% 25%	10% 15% or \$10.00 each 15% 20%
85.16	Electric traffic control equipment for railways, roads or inland waterways & equipment etc.	10%	15%
85.17	Indicator panels; fire alarm systems Other electric sound or visual signalling apparatus, etc.	10% 30%	10% 10%
85.18	Electrical capacitors, fixed or variable	Free	5%
85.19	Starters for electric motors Fuses o/t determined & o/t having a rated capacity not exceeding 800 amperes for use in circuits not exc. 660 volts Lampholders for use on motor vehicles Socket, and plugs therefor; wire & cable connectors & the like o/t determined Other electrical apparatus for making & breaking electrical circuits, for the protection of electrical circuits, etc.	15% Free Free Free 25%	10% 5% 10% 5% 10%

Where alternative rates are shown the rate chargeable is that which returns the higher duty.

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
85.20	Filament & fluorescent lamps	25%	10%
	Neon & similar gas discharge lamps	Free	15%
	Other electric lamps, etc.	Free	5%
85.21	Television picture tubes	Free	20%
	Parts of television picture tubes	Free	5%
	Mounted piezo-electric crystals of quartz	20%	15%
	Other thermionic, cold cathode & photo cathode valves & tubes etc.	Free	5%
85.22	Metal detectors	20%	15%
	Other electrical appliances & apparatus, etc., o/t particle accelerators	25%	10%
85.23	Co-axial wire and cable	Free	10%
	Other insulated electric wire & cable, bars, strip & the like, etc., o/t approved types	20%	20%
85.24	Arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes	Free	5%
	Carbon brushes	Free	10%
85.27	Electrical conduit tubing & joints therefor, of base metal lined, etc.	Free	5%
85.28	Electrical parts of machinery & apparatus, not being goods falling within any of the preceding headings of this Chapter	25%	10%
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	Free	5%
86.03	Other rail locomotives; tenders: of a weight not exceeding 46 tonnes	20%	20%
	Other rail locomotives, tenders: other	Free	5%
86.04	Mechanically propelled railway & tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	Free	5%
86.05	Railway & tramway passenger coaches & luggage vans; hospital coaches, etc.	Free	5%
86.06	Railway & tramway rolling-stock, the following: workshops, cranes and other service vehicles	Free	5%
86.07	Railway & tramway goods vans, goods wagons & trucks	20%	20%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
86.08	Containers specially designed & equipped for carriage by one or more modes of transport o/t those under such security as the Collector may require that they will be exported	25%	15%
86.09	Parts of railway & tramway locomotives & rolling-stock	20%	20%
86.10	Railway & tramway track fixtures & fittings; mechanical equipment, etc.	Free	10%
87.01	Tractors o/t road tractors, being prime movers for the load-bearing portions of articulated motor vehicles or trailers	Free	5%
87.02	Air-cushion vehicles designed to travel over land or over both land and water	Free	5%
87.03	Fire-engines & fire-escapes; as approved " " " " ; other	Free 20%	20% 20%
87.06	Parts & accessories, etc., other parts: for the air-cushion vehicles of item 87.02.001; for the tractors of item 87.01.009	Free	5%
87.07	Elevating or stacking trucks (e.g., fork-lift trucks) & parts thereof Tractors, & parts thereof, of the type used on railway station platforms Other works trucks, mechanically propelled, etc., o/t straddle carriers	25% Free Free	15% 5% 20%
87.09	Motor-cycles, auto-cycles & cycles fitted with an auxiliary motor, etc.	20%	10%
87.10	Cycles (including delivery tricycles), not motorised o/t bicycles	Free	5%
87.11	Invalid carriages, whether or not motorised or otherwise mechanically propelled	15%	10%
87.12	Parts & accessories of articles falling within 87.09 Parts & accessories of articles falling within 87.11	20% 15%	10% 10%
87.13	Baby carriages & parts thereof	25%	15%
87.14	Road trailers: being the load-bearing portions of articulated motor vehicles (semi-trailers)	20%	20%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
87.14 (cont'd)	Road trailers: other; other vehicles o/t approved wagons, trolleys or wheeled pallets specially designed for handling bulk cargo containers, etc.	25%	15%
	Trailer axle assemblies having a rated carrying capacity of or exceeding 3 tonnes o/t approved types; other axles & axle boxes	20%	20%
88.01	Balloons and airships	Free	5%
88.02	Flying machines, gliders & kites; roto- chutes	Free	5%
88.03	Parts of goods falling in heading 88.01 or 88.02	Free	5%
89.01	Ships, boats & other vessels, etc., o/t warships & approved types	25%	15%
89.02	Vessels specially designed for towing (tugs) or pushing other vessels: o/t approved types	25%	15%
89.03	Light-vessels, fire-floats, dredgers of all kinds, etc., o/t approved types	25%	15%
89.05	Floating structures other than vessels (e.g., coffer-dams, etc.) o/t approved types	25%	15%
90.01	Lenses, prisms, mirrors & other optical elements, etc., o/t ophthalmic contact lenses	Free	5%
	Photographic colour filters	7½%	10%
90.02	Photographic colour filters	7½%	10%
90.03	Frames & mountings, & parts thereof, for spectacles, pince-nez, lorgnettes, goggles & the like	15%	10%
90.04	Goggles & the like	Free	15%
	Spectacles, pince-nez, lorgnettes, corrective, protective or other	15%	10%
90.05	Binoculars	10%	10%
	Other refracting telescopes, etc.	Free	10%
90.07	Micro-filming cameras; photo-process engraving cameras	Free	5%
	Other photographic cameras	7½%	10%
	Photographic flashlight apparatus	10%	10%
	Photographic flashbulbs	Free	5%
	Parts or accessories for use with photo- graphic cameras & photographic flash- light apparatus	7½%	10%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
90.08	Cameras; cameras & sound recorders, combined; 35mm	Free	5%
	Other, cameras & cameras & sound recorders combined	7½%	10%
	Projectors, sound recorders & sound reproducers; any combination of these articles	10%	10%
90.09	Image projectors	20%	10%
	Photographic enlargers & reducers	Free	5%
90.10	Film measuring apparatus & footage counters	Free	5%
	Photo-copying apparatus: incorporating an optical system	Free	5%
	Photo-copying apparatus: other	10%	10%
	Thermo-copying apparatus	Free	5%
	Screens for projectors	25%	10%
	Other apparatus & equipment of a kind used in photographic etc.	10%	10%
90.11	Microscopes & diffraction apparatus, electron & proton	Free	5%
90.12	Compound optical microscopes, whether or not provided with means for photo- graphing or projecting the image	Free	5%
90.13	Slide viewers; Searchlights or spotlights	20%	15%
	Stereoscopes	15%	10%
	Other optical appliances & instruments, etc.	Free	5%
90.14	Surveying, hydrographic, navigational, meteorological, hydrological and geophysical instruments, etc.	Free	5%
90.15	Balances of a sensitivity of 5 cg or better, with or without their weights	Free	5%
90.16	Drawing & marking out instruments; drafting machines, etc. o/t mathematical calculating instruments, sliderules, disc calculators & the like	Free	10%
90.17	Incubators for babies	15%	20%
	Other electro-medical apparatus	Free	5%
	Other instruments & appliances o/t drenching syringes	Free	10%
90.18	Vibratory massage machines	10%	10%
	Mechano-therapy appliances; other massage apparatus, psychological aptitude testing apparatus, etc.	Free	10%
90.19	Appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability o/t hearing aids	Free	7½%
	Artificial teeth	Free	10%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances o/t X-ray generators & tubes	Free	5%
90.22	Machines & appliances for testing mechanically the hardness, strength, etc.	Free	10%
90.23	Hydrometers & similar instruments; thermometers, etc.; as determined	25%	20%
	Hydrometers & similar instruments; thermometers, etc., other	Free	5%
90.24	Temperature controllers peculiar to use with refrigerating apparatus	Free	15%
	Other kinds of instruments & apparatus for measuring, etc., o/t approved types	25%	20%
90.25	Instruments & apparatus for physical or chemical analysis, etc.: as may be determined	25%	20%
	Instruments & apparatus for physical or chemical analysis, etc.; other	Free	5%
90.26	Electricity meters	Free	5%
	Gas meters	Free	5%
	O.k's of gas, liquid & electricity supply or production meters	Free	20%
90.27	Billiards meters	20%	15%
	Other revolution counters, etc., o/t taximeters	Free	5%
90.28	Electrical measuring, checking, analysing or automatically controlling instruments & apparatus; as determined	25%	20%
	Electrical measuring, checking, analysing or automatically controlling instruments & apparatus; other	Free	20%
91.01	Pocket-watches, wrist-watches & other watches, including stop-watches	20%	20%
91.02	Clocks with watch movements (excluding clocks of heading 91.03)	15%	15%
91.03	Vehicle chronographs	Free	5%
	Other instrument panel clocks & clocks of a similar type, for vehicles, aircraft or vessels	5%	10%
91.04	Chronometers	Free	5%
	Electric clocks	15%	15%
	Other clocks	5%	10%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
91.05	Times registers, time recorders, watchmen's tell-tales	Free	5%
	Other time of day recording apparatus, etc.	5%	10%
91.06	Time switches with clock or watch move- ment (including secondary movement) etc.	Free	10%
91.07	Watch movements (including stop-watch movements), assembled	20%	20%
91.08	Clock movements, assembled	5%	10%
91.09	Watch cases and parts of watch cases	20%	20%
91.11	Other clock & watch parts; mainsprings and hairsprings	Free	5%
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords, etc.	Free	10%
92.02	Other string musical instruments	Free	10%
92.04	Accordions, concertinas & similar musical instruments; mouth organs	Free	10%
92.05	Other wind musical instruments	Free	10%
92.06	Percussion musical instruments (e.g., drums, xylophones, cymbals, castanets)	Free	10%
92.07	Console organs; guitars	Free	20%
	Other organs; Other electro-magnetic, electrostatic, & similar musical instruments	Free	5%
92.08	Musical boxes; mechanical singing birds; decoy calls & effects of all kinds: mouth-blown sound signalling instruments	15%	10%
	Other musical instruments not falling within any other heading of this Chapter	Free	10%
92.10	Metronomes tuning forks; pitch pipes	Free	5%
92.11	Office dictating machines & reproducers ancillary thereto: o/t approved	25%	20%
	Gramophones, other dictating machines & sound recorders or reproducers, etc.	30%	20%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
92.12	Discs: blanks	Free	5%
	Discs: recorded	17½%	10%
	Tapes: blank, on open reel	Free	5%
	Tapes: other	15%	10%
	Other kinds of gramophone records & other sound or similar recording; etc.	17½%	10%
92.13	Needles; sapphires, diamonds and rubies whether or not mounted	Free	5%
93.01	Side-arms (e.g., swords, cutlasses & bayonets) & parts thereof & scabbards, etc.	25%	15%
93.02	Revolvers & pistols, being firearms	Free	10%
93.04	Other firearms, etc., o/t humane killers, captive bolt	Free	10%
93.05	Air rifles and air pistols	15%	10%
	Other arms of other description, etc.	25%	10%
93.06	Parts of the arms of item 93.05.009	25%	10%
93.07	Bullets & lead shot o/t for arms of heading 93.03	30%	10%
	Cartridges: viz: shot; 12 bore	30%	10%
	: ball; 22 calibre rimfire; .243, .303, .308 (7.62 NATO) calibre	30%	10%
	: other kinds; .22 calibre rimfire; 12 bore	30%	10%
	Cartridges, other kinds	20%	10%
	Other kinds of ammunition o/t parts of cartridges	20%	10%
94.01	Chairs & other seats, etc., of wicker, cane bamboo & plastic substitutes therefor, & parts thereof	30%	10%
	Other chairs & seats, etc.	22½%	17½%
94.02	Medical, dental, surgical or veterinary furniture; etc., as may be determined	30%	10%
	Medical, dental, surgical or veterinary furniture, etc., other	Free	5%
94.03	Other furniture and parts thereof	22½%	17½%
94.04	Mattress supports, articles of bedding or similar furnishing fitted with springs or stuffed etc.	22½%	17½%
95.05	Cameos, unmounted	10%	15%
	Other worked tortoise-shell, mother of pearl, ivory, bone, horn, coral and other animal carving material, and and articles of those materials	22½%	20%

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
95.08	Imitation flowers, foliage, fruit & sweets; busts, heads, figures, statuettes; imitation pearls & other jewellery	20%	20%
96.01	Brushes and mops for cleaning firearms Tooth, denture and nail brushes Hair brushes Toilet brush sets Other brooms and brushes, etc.	Free 27½% or 5c each 27½% or 10c each 27½% or 20c each 25%	5% 17½% 17½% 17½% 15%
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	25%	15%
96.06	Hair sieves; Laboratory sieves Other hand sieves and hand riddles, of any material	Free 25%	5% 15%
97.01	Wheeled toys designed to be ridden by children; dolls' prams & dolls' push chairs	32½%	12½%
97.02	Dolls	32½%	12½%
97.03	Other toys; etc., o/t books & sheets of pictures for cutting out	32½%	12½%
97.04	Playing cards comprising any of the cards of a conventional suit Other equipment for parlour, etc.	30% or \$7.50 per 100 packs 30%	15% or \$7.50 per 100 packs 15%
97.05	Carnival articles; entertainment articles, etc.	32½%	12½%
97.06	Ice axes Other appliances, apparatus, etc., for sports & outdoor games	Free 30%	5% 10%
97.07	Fish-hooks, unmounted and without attachments Other fish-hooks, line fishing rods & tackle; etc. and similar hunting or shooting requisites	5% 30%	5% 10%
97.08	Roundabouts, swings, shooting galleries and other fairground amusements	32½%	12½%
98.01	Buttons, incl. blanks, etc. o/t of metal, wood or leather Studs, press fasteners incl. press fasteners & press studs	35% Free	5% 5%
98.02	Slide fasteners and parts thereof	30%	10%

Where alternative rates are shown the rate chargeable is that which returns the higher duty.

C.C.C.N. Headings	Description	G.S.P. Rate of Duty	Margin of Preference
98.03	Ball point pens & pencils; parts & fittings thereof	25%	10%
	Other pens & pencils, pen-holders, etc.	10%	5%
98.04	Pen nibs and nib points	10%	5%
98.05	Carpenters' pencils	Free	5%
	Other pencils & pencil leads	10%	5%
	Crayons and pastels; o/t sheep marking	20%	10%
	Tailors' chalks	Free	5%
	School chalks	20%	15%
	Other writing and drawing chalks	20%	10%
	Billiards chalks	15%	10%
98.07	Date, sealing or numbering stamps, and the like, designed for operating in the hand, etc.	15%	10%
98.08	Typewriter and similar ribbons	30%	10%
	Ink-pads	15%	10%
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes, etc.	20%	5%
98.10	Other lighters o/t smokers' lighters	15%	20%
	Parts of lighters	15%	10%
98.11	Smoking pipes; Pipe bowls, stems & other parts of smoking pipes, cigar and cigarette holders and parts thereof	20%	15%
98.12	Combs, hair-slides and the like	30%	10%
98.14	Scent & similar sprays of a kind used for toilet purposes, & mounts and heads therefor	30%	10%
98.15	Vacuum flasks & other vacuum vessels, complete with cases; parts thereof, o/t glass inners	5%	15%
98.16	Tailors' dummies and other lay figures; automata & other animated displays of a kind used for shop window dressing	20%	15%

APPENDIX BEXCLUSIONS FROM NEW ZEALAND'S
GENERALISED SYSTEM OF PREFERENCES

<u>C.C.C.N. Headings</u>	<u>Description</u>
02.01	Meat and edible offals of bovine animals, sheep, goats and swine.
02.06	Meat and edible meat offals, salted, dried, etc., of swine, sheep, etc. o/t mutton birds.
03.01	Fish, live ornamental and fish fresh, chilled, etc., o/t retail sale.
03.02	Fish, dried, salted, or in brine; smoked fish.
03.03	Crustaceans and molluscs, raw, chilled, etc., o/t for retail sale. Crustaceans and molluscs, salted, in brine or dried.
04.01	Milk and cream, fresh, not concentrated or sweetened.
04.02	Milk and cream, preserved, concentrated or sweetened.
04.03	Butter.
04.04	Cheese and curd.
04.06	Natural honey.
08.04	Fresh grapes.
08.06	Apples, pears and quinces, fresh.
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar
09.02	Tea, o/t in packages of 2.00 kg net weight or over.
10.03	Barley
10.04	Oats
11.01	Cereal flours o/t with added mineral phosphates, vitamins or baking-powder and rice flour not packed for retail sale.
11.02	Groats, meal and pellets of wheat, meslin, maize, oats and barley. All other goods of this heading o/t groats, meal and pellets.
11.04	Flour of the dried leguminous vegetables falling within heading No. 07.05
11.08	Cornflour, including wheaten cornflour, packed for retail sale. All other goods of this heading except cornflour o/t for retail sale and arrowroot.

<u>C.C.C.N.</u> <u>Headings</u>	<u>Description</u>
11.09	Wheat gluten, whether or not dried.
12.02	Soya bean flour and meal.
12.06	Hop cones
15.08	Animal and vegetable oils, etc., o/t linseed oil; in containers of a capacity of 4 litres or more, o/t tung oil.
16.02	Other preserved or prepared meat or meat offal.
16.04	Fish preparations such as sausages; "prepared meals" and the like o/t pastes.
17.01	Beet sugar and cane sugar, sold o/t raw sugars entered for manufacture by refining in a licensed manufacturing warehouse.
20.04	Fruit-peel
20.06	Pineapples
21.03	Mustard flour and prepared mustard packed for retail sale.
22.03	Beer made from malt containing more than 1.7% alcohol by volume.
22.05	Champagne containing not more than 10% of proof spirit. Wine and grape must containing more than 40% of proof spirit.
22.06	Vermouths containing not more than 40% of proof spirit. Vermouths and other wines of fresh grapes flavoured with aromatic extracts, containing more than 40% of proof spirit.
22.07	Other fermented beverages (for example, cider, perry and mead).
22.08	Rectified spirits of wine, o/t that approved by the Minister. Ethyl alcohol, etc. to which has been added ethyl ether, benzol, etc., as approved by the Minister. Other goods of this heading except approved rectified spirits of wine and ethyl alcohol, etc., denatured in accordance with Customs Regulations.
22.09	Spirits, etc.; liqueurs and other spirituous beverages; etc., o/t cordials & liqueurs containing not more than 40% of proof spirit.
24.01	Unmanufactured tobacco; tobacco refuse; o/t that used for manufacture in a licensed manufacturing warehouse into cigars.
24.02	Manufactured tobacco.
25.23	All the goods of this heading o/t white portland cement, etc., and cements containing more than 30% of alumina.
27.10	Motor spirit; o/t that in bulk in ships' bottoms or in containers of a capacity of 5 litres or more and imported by the holder of a licence under the Motor Spirits Duty Act 1961.
28.31	Sodium hypochlorite, o/t that which attracts the 'ad valorem' rate of duty.

C.C.C.N.
HeadingsDescription

- 29.04 Methanol (methyl alcohol); o/t that approved by the Minister.
- 30.03 Medicated wines.
- 32.09 Varnishes and lacquers; prepared water pigments of a kind used for finishing leather, paints, enamels and distempers pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media, o/t lead paste and aluminium paste and o/t in packs exceeding 4 litres.
- 32.10 Goods of this heading of a kind used by signboard painters.
- 32.12 Goods of this heading o/t glaziers' putty; woodfillers; plastic wood and non-refractory surfacing preparations.
- 33.04 Culinary or flavouring spirituous solutions containing more than 40% of proof spirit.
Other spirituous solutions.
- 34.03 Lubricating preparations o/t greases & other solid lubricants in containers of a capacity of 5 litres or more.
- 35.01 Casein, caseinates and other casein derivatives; casein glues.
- 35.05 Dextrin glues and starch glues.
- 36.06 Matches (excluding Bengal matches), in boxes.
- 36.08 Motor spirit as defined in Note 5 to Chapter 27, used in mechanical lighters, in containers of a capacity not exceeding 300 cm³, o/t that which attracts the 'ad valorem plus specific rate' of duty.
- 38.18 Composite solvents and thinners for varnishes and similar products.
- 38.19 Methanol (methyl alcohol) to which has been added ethyl ether, benzol, etc., for use as fuel in piston engines of motor vehicles or aircraft.
- 39.01 Condensation, polycondensation, etc., in primary forms: o/t of nylon and o/t those approved by the Minister.
- 39.02 Polyvinyl chloride in powder, granules, flakes, blocks, lumps and similar bulk forms, o/t that approved by the Minister.
Liquids, pastes, solutions and emulsions: o/t those approved by the Minister.
- 39.05 Artificial resins obtained by esterification of natural resins or of resinic acids: o/t in solution & o/t approved.
- 39.06 Other high polymers, in primary forms, as may be determined.
- 39.07 Bottles, jars, etc., used for the conveyance or packing of goods, o/t bags, sachets, pouches and similar flexible containers; nestable, not exceeding 250 ml capacity, o/t trays; collapsible tubes; other containers exceeding 250 ml capacity, o/t previously mentioned exceptions.

C.C.C.N.
Headings

Description

- 40.08 Rectangular mats made by cutting from the piece.
- 40.14 Moulded rubber mats and mats of non-rectangular shape made by cutting from the piece.
- 41.02 Bovine leather o/t crust or rough tanned.
- 41.03 The goods of this heading o/t crust or rough tanned.
- 41.04 The goods of this heading o/t those crust or rough tanned.
- 41.06 Chamois-dressed leather.
- 41.08 Patent leather and imitation patent leather; metallised leather.
- 64.01 Gumboots o/t those that attract the 'ad valorem' rate of duty;
 Other footwear: exceeding children's size 8½ o/t those that attract the 'ad valorem' rate of duty
- 64.02 Footwear of this heading exceeding children's size 8½ o/t those that attract the 'ad valorem' rate of duty.
- 64.03 Footwear of this heading exceeding children's size 8½ o/t those that attract the 'ad valorem' rate of duty.
- 64.04 Footwear of this heading exceeding children's size 8½ o/t those that attract the 'ad valorem' rate of duty.
- 69.01 Heat-insulating bricks, blocks, tiles and other heat insulating goods of siliceous fossil meals or of similar siliceous earths.
- 69.02 Refractory bricks, blocks, tiles and similar refractory constructional goods, etc., o/t bricks cont. more than 45% by weight of aluminium oxide o/t determined.
- 69.03 Other refractory goods, etc.
- 69.04 Building bricks
- 69.07 Unglazed setts, flags and paving, hearth and wall tiles.
- 69.08 Glazed setts, flags and paving, hearth and wall tiles.
- 69.10 Sinks, washbasins, bidets, water closet pans, urinals, baths and like sanitary fixtures.
- 69.11 Tableware & other articles etc., of porcelain or china.
- 69.12 Tableware & other articles, etc., of other kinds of pottery.
- 70.08 Safety glass, etc., in sizes and shapes ready for incorp. in motor vehicles.
- 70.09 Rear-view mirrors for vehicles.
- 70.10 Carboys, bottles, jars, etc., used for the conveyance or packing of goods; o/t those approved by the Minister, having a capacity not exceeding 500 ml.
- 71.16 Imitation jewellery o/t wrist straps and wrist bands for watches.

<u>C.C.C.N.</u> <u>Headings</u>	<u>Description</u>
73.06	Ingots of iron or steel.
73.07	Blooms, billets, slabs and sheet bars, of iron or steel; pieces roughly shaped by forging, of iron or steel.
73.13	Sheets etc., iron or steel, less than 3 mm in thickness, galvanised o/t worked viz. coiled.
73.15	High carbon ingots, blooms, billets, slabs, sheet-bars and roughly forged pieces.
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium.
82.04	Screwdrivers, determined by the Minister.
84.06	Vehicle engines & parts thereof o/t pistons, cylinder sleeves, piston rings, valve & valve seat inserts, mufflers.
84.10	Pumps, fuel, lubricating oil and water specially suited for use with vehicle engines.
84.11	Fans and blowers: o/t approved.
84.23	Excavating machinery as determined by the Minister o/t those of a kind designed for mounting on tractors or other vehicles.
84.63	Crankshafts and camshafts for internal combustion engines.
85.03	Primary cells and primary batteries: o/t approved types.
85.08	Electrical starting & ignition equipment for internal combustion engines, etc.
85.09	Electrical lighting & signalling equipment & electrical wind-screen wipers, etc., for cycles or motor vehicles o/t dynamos & generators for bicycles.
85.15	Radiotelegraphic & radiotelephonic transmission & reception apparatus, etc. o/t approved parts of radio broadcast receivers & television broadcast receivers.
85.25	Insulators of any material.
87.01	Road tractors, being prime movers for the load-bearing portions of articulated motor vehicles (semi-trailers) or trailers.
87.02	Motor vehicles of this heading o/t air-cushion vehicles designed to travel over land or over both land and water.
87.03	Motor vehicles of this heading o/t fire-engines and fire-escapes.
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03.
87.05	Bodies (including cabs), etc.

<u>C.C.C.N.</u> <u>Headings</u>	<u>Description</u>
87.06	Chassis for electrically propelled vehicles; other parts and accessories of this heading, o/t other parts for air cushion vehicles of item 87.02.001 & for the tractors of item 87.01.009.
87.07	Straddle carriers.
87.10	Bicycles
87.12	Parts and accessories of articles falling within heading No. 87.10.
98.01	Buttons, including blanks & parts thereof o/t of metal, wood or leather & o/t those which attract the 'ad valorem' rate of duty; cuff links, including blanks & parts thereof.
98.10	Smokers' lighters.

Developing Countries

Exporter		Status of Seller <i>(delete terms inapplicable)</i> Manufacturer Grower Producer Supplier		Page	Page of
Sold to		Country of Origin			
Ship/Airline etc.	Sea/Airport of loading				
Sea/Air port of discharge	Final destination of goods				
Marks and numbers	Quantity and description of goods (including any discounts)		Current domestic value in currency of exporting country	Selling Price to Purchaser - state currency & whether FOB CIF etc. Amount	

Enumerate the following charge and state if amount has been included in the current domestic value	Amount in currency of exporting country	State if included
Drawback or remission of duty		
Declaration of Packing Materials Used 1.) No packing material of any kind is used for the goods on this invoice. 2.) I hereby certify that the material(s) used as packing for the goods on this invoice is (are) 3.) No hay, straw, chaff, flax rug or rice husks have been used as packing material for the goods on this invoice 4.) I hereby declare that all timber used for the packing of goods listed in this invoice has been inspected and was to the best of my knowledge free of bark and visible signs of insect and fungal attack when goods were shipped to New Zealand.		

.. (For packing other than hay, straw, chaff or flax rug.)
 .. Hay, straw, chaff, flax rug or rice husks.
 .. Forest produce import and export Regulations 1968

I, the undersigned, being the seller of the goods enumerated in this invoice (or manager, chief clerk or other responsible person in the sole employ of and authorised by the seller to make and sign this certificate) have the means of knowing and hereby certify that this invoice, including continuation sheets if any, is MADE IN ACCORDANCE WITH THE VALUE CLAUSE PRINTED OVERLEAF and the goods DO or DO NOT (strike out as appropriate) qualify to be entered into New Zealand under Tariff preference in accordance with the provisions of the New Zealand Customs Regulations 1968, the relevant details of which are printed overleaf.

FULL NAME
 STATUS
 SIGNATURE
 DATE

Date

SIGNED:

74.

VALUE CLAUSES

- (1) That this invoice is in all respects correct, and contains a true and full statement of the price actually paid or to be paid for the said goods, and of the actual quantity and description thereof.
- (2) No different invoice of these goods has been or will be furnished to anyone.
- (3) No arrangement or understanding affecting the purchase price of these goods, by way of discount, rebate, compensation, or of any other nature whatsoever which is not fully shown in this invoice, has been or will be made or entered into by the said seller and the purchaser or by anyone on behalf of either of them.
- (4) The said invoice exhibits, in the column headed "Current Domestic Value in Currency of Exporting Country", the current domestic value of identically similar goods when sold for home consumption for cash in equal quantities in the ordinary course of business in the principal markets of the country from which the said goods are exported to New Zealand at the time when they are so exported.
- (5) The said current domestic value includes import or excise duty to the amount shown against the item "drawback or remission of duty" overleaf:
 - (a) which has been paid on any parts, materials or ingredients used in making the goods, and in respect of which drawback has been or will be paid or allowed by the revenue authorities in the country of exportation; or
 - (b) which has actually been paid on the goods in the country from which they are exported, or would have been payable on the goods in that country if they had there been entered for home consumption instead of being exported therefrom.

ORIGIN INFORMATION

The New Zealand Customs Regulations 1968 provide for tariff preference to be allowed to goods of Developing Country origin under one or other of the following categories:-

PRODUCTS WHOLLY OBTAINED	GOODS PARTLY MANUFACTURED
<p>The following products are considered to be wholly obtained in a preference receiving country.</p> <ol style="list-style-type: none"> (a) Mineral products extracted from its soil or from its sea bed; (b) vegetable products harvested there; (c) live animals born and raised there; (d) products obtained therefrom live animals; (e) products obtained by hunting or fishing conducted there; (f) products of sea fishing and other products taken from the sea by its vessels; (g) products made on board its factory ships exclusively from the products referred to in (f); (h) used articles collected there fit only for the recovery of raw materials; (i) waste and scrap resulting from operations conducted there; (j) products obtained there exclusively from products specified in (a) to (i) 	<p>These are goods which do not qualify for reference under the foregoing category. Such goods will nevertheless qualify provided:-</p> <ol style="list-style-type: none"> (i) That the final process of manufacture has been performed in that country; and (ii) That in respect of each article the expenditure - <ol style="list-style-type: none"> (A) In material that is the produce of one or more developing countries or of New Zealand; or (B) In other items of factory or works cost incurred in one or more developing countries or in New Zealand; or (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.
<p>NOTES</p>	
<ol style="list-style-type: none"> (i) If the goods enumerated in this invoice are manufactured in the preference receiving country concerned but do not meet any of the above criteria they will <u>NOT</u> qualify for preferential entry into New Zealand. (ii) In all cases preference qualification is dependent upon the goods being shipped directly from the preference receiving country concerned to New Zealand. Goods will however, retain preference qualification where shipment to New Zealand is made from any other preference receiving country. 	