



Customs Tariff  
Abbreviations, Symbols

(d) the column headed 'Statistical' is included in this Schedule for information purposes only and does not have any legal effect for customs tariff purposes.

(e) the following are the standard unit of quantity for statistical purpose. The standard units of quantity expressed are :

Weight	-	Kilogrammes (Kg)
	-	Carat (carat)
Length	-	Metres (m)
Area	-	square metres (m <sup>2</sup> )
Volume	-	cubic metres (m <sup>3</sup> )
	-	Litres (l)
	-	Litres of alcohol (la)
Electrical power	-	1,000 Kilowatt hours (1000 kwh)
Number (units)	-	pieces/items (u)
	-	pairs (2u)
	-	dozens (12 u)
	-	thousands of pieces/items (1,000 u)
	-	packs (u (jeu/pack))
	-	gross box(es) (GB)

PART I  
STANDARD TARIFF  
GENERAL RULES FOR THE INTERPRETATION  
OF THE HARMONIZED SYSTEM

The Tariff set out in this part is based on the International Convention on the Harmonized Commodity Description and Coding System established by the Convention for the classification of goods in Customs Tariffs signed in Brussels on the 14th day of June, nineteen hundred and eighty three and shall be interpreted and applied in accordance with the following Interpretative Rules and Additional Interpretative Rules and the Explanatory Notes to the Harmonized Commodity Description and Coding System :

Interpretative Rules - Classification of goods in the Tariff shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions :
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.  
  
(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:
  - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
  - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets of retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives their essential character, insofar as this criterion is applicable.
  - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

Part 1 Standard Tariff  
Interpretative Rules

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein :
  - (a) Camera cases, musical instrument cases, gun cases drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
  - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purpose of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

Additional Interpretative Rules

7. Rules 1,2,3,4,5 and 6 above are to be taken to apply, mutatis mutandis, as between three or more dash sub-divisions of the same heading or as between three or more dash sub-divisions of the same subheading.
8. Wherever the expression "retail packings" or "packings for sale by retail" (including their grammatical variations and cognate expressions), occur and such expressions are without qualification as to size, weight or other quantitative criteria, then interpretations of these expressions in relation to any goods shall rest with the Comptroller.
9. Materials and containers which qualify under Rule 5 above, are to be treated as being unconditionally free of duty when the goods of the item are subject to a specific duty. Materials and containers which do not qualify under Rule 5 above, are to be treated as being separately imported and fall to be classified under their appropriate items.
10. Split consignments - where goods consisting of one unit such as a vehicle or a piece of machinery, or plant, would in the opinion of the Comptroller have a particular tariff classification or tariff classifications if the goods were imported in one ship or aircraft and the various components of the unit are imported in more than one ship or aircraft, the goods will be classified as a single entity and will take the same classification as the classification of the whole.

## LIST OF SECTION TITLES

## SECTION TITLES

- I Live Animals; Animal Products
- II Vegetable Products
- III Animal or Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes
- IV Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes
- V Mineral Products
- VI Products of the Chemical or Allied Industries
- VII Plastics and Articles thereof; Rubber and articles thereof
- VIII Raw Hides and Skins, Leather, Furskins and articles thereof; Saddlery and Harness; Travel Goods, handbags and similar containers; Articles of Animal Gut (Other than Silk-Worm Gut)
- IX Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of other Plaiting Materials; Basketware and Wickerwork
- X Pulp of Wood or of other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles thereof
- XI Textiles and Textile Articles
- XII Footwear, Headgear, Umbrellas, Sun-Umbrellas, Walking-Sticks, Seat-sticks, Whips, Riding-Crops and Parts thereof; prepared Feathers and Articles made therewith; Artificial Flowers; Articles of Human Hair
- XIII Articles of Stone, Plaster, Cement, Asbestos, Mica or similar materials; Ceramic Products; Glass and Glassware
- XIV Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metal Clad with Precious Metal and Articles thereof; Imitation Jewellery; Coin
- XV Base Metals and Articles of Base Metal
- XVI Machinery and Mechanical Appliances; Electrical Equipment; Parts thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of such articles
- XVII Vehicles, Aircraft, Vessels and Associated Transport Equipment
- XVIII Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories thereof
- XIX Arms and Ammunition; Parts and Accessories thereof
- XX Miscellaneous Manufactured Articles
- XXI Works of Art, Collectors' Pieces and Antiques

## Chapter Titles

## LIST OF SECTION AND CHAPTER TITLES

## SECTION I

## LIVE ANIMALS; ANIMAL PRODUCTS

## Section Notes.

- 1 Live animals.
- 2 Meat and edible meat offal.
- 3 Fish and crustaceans, molluscs and other aquatic invertebrates.
- 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
- 5 Products of animal origin, not elsewhere specified or included.

## SECTION II

## VEGETABLE PRODUCTS

## Section Notes

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
- 7 Edible vegetables and certain roots and tubers.
- 8 Edible fruit and nuts; peel of citrus fruit or melons.
- 9 Coffee, tea, mate' and spices.
- 10 Cereals.
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten.
- 12 Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
- 13 Lac; gums, resins and other vegetable saps and extracts.
- 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included.

## SECTION III

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

- 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.

## SECTION IV

PREPARED FOODSTUFFS;  
BEVERAGES, SPIRITS AND VINEGAR; TOBACCO  
AND MANUFACTURED TOBACCO SUBSTITUTES

## Section Note.

- 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.
- 17 Sugars and sugar confectionery.
- 18 Cocoa and cocoa preparations.
- 19 Preparations of cereals, flour, starch or milk; pastrycooks' products.
- 20 Preparations of vegetables, fruit, nuts or other parts of plants.
- 21 Miscellaneous edible preparations.
- 22 Beverages, spirits and vinegar.
- 23 Residues and waste from the food industries; prepared animal fodder.
- 24 Tobacco and manufactured tobacco substitutes.

## SECTION V

## MINERAL PRODUCTS

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement.
- 26 Ores, slag and ash.
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

## Chapter Titles

## SECTION VI

## PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

## Section Notes.

- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.
- 29 Organic chemicals.
- 30 Pharmaceutical products.
- 31 Fertilisers.
- 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
- 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
- 35 Albuminoid substances; modified starches; glues; enzymes.
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
- 37 Photographic or cinematographic goods.
- 38 Miscellaneous chemical products.

## SECTION VII

PLASTICS AND ARTICLES THEREOF;  
RUBBER AND ARTICLES THEREOF

## Section Notes.

- 39 Plastics and articles thereof.
- 40 Rubber and articles thereof.

## SECTION VIII

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

- 41 Raw hides and skins (other than furskins) and leather.
- 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).
- 43 Furskins and artificial fur; manufactures thereof.

## SECTION IX

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

- 44 Wood and articles of wood; wood charcoal.
- 45 Cork and articles of cork.
- 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.

## SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC  
MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD;  
PAPER AND PAPERBOARD AND ARTICLES THEREOF

- 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paper board.
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard.
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescript and plans.

## Chapter Titles

SECTION XI  
TEXTILES AND TEXTILES ARTICLES

## Section Notes.

- 50 Silk.
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric.
- 52 Cotton.
- 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
- 54 Man-made filaments; strip and the like of man-made textile materials.
- 55 Man-made staple fibres.
- 56 Wadding, felt and nonwovens; special yarns, twine, cordage, ropes and cables and articles thereof.
- 57 Carpets and other textile floor coverings.
- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries, trimmings; embroidery.
- 59 Impregnated coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
- 60 Knitted or crocheted fabrics.
- 61 Articles of apparel and clothing accessories, knitted or crocheted.
- 62 Articles of apparel and clothing accessories, not knitted or crocheted.
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags.

## SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN-UMBRELLAS,  
WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS  
AND PARTS THEREOF;  
PREPARED FEATHERS AND ARTICLES MADE THEREWITH;  
ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

- 64 Footwear, gaiters and the like; parts of such articles.
- 65 Headgear and parts thereof.

Section XII continued)

- 66 Umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.
- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

#### SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS,  
MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS;  
GLASS AND GLASSWARE

- 68 Articles of stone, plaster, cement, asbestos, mica or similar materials.
- 69 Ceramic products.
- 70 Glass and glassware.

#### SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR  
SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS  
CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF;  
IMITATION JEWELLERY; COIN

- 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin

#### SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Section Notes.

- 72 Iron and steel.
- 73 Articles of iron or steel.
- 74 Copper and articles thereof.
- 75 Nickel and articles thereof.
- 76 Aluminium and articles thereof.
- 77 (Reserved for possible future use in the Harmonised System).
- 78 Lead and articles thereof.

(Section XV continued)

Chapter Titles

- 79 Zinc and articles thereof.
- 80 Tin and articles thereof.
- 81 Other base metals; cermets; articles thereof.
- 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.
- 83 Miscellaneous articles of base metal.

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES;  
ELECTRICAL EQUIPMENT; PARTS THEREOF;  
SOUND RECORDERS AND REPRODUCERS, TELEVISION  
IMAGE AND SOUND RECORDERS AND REPRODUCERS,  
AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Section Notes.

- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
- 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED  
TRANSPORT EQUIPMENT

Section Notes.

- 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical )traffic signalling equipment of all kinds.
- 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.
- 88 Aircraft, spacecraft, and parts thereof.
- 89 Ships, boats and floating structures.

## SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC,  
 MEASURING, CHECKING, PRECISION, MEDICAL OR  
 SURGICAL INSTRUMENTS AND APPARATUS;  
 CLOCKS AND WATCHES; MUSICAL INSTRUMENTS;  
 PARTS AND ACCESSORIES THEREOF

- 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instrument and apparatus; parts and accessories thereof.
- 91 Clocks and watches and parts thereof.
- 92 Musical instruments; parts and accessories of such articles.

SECTION XIX  
 ARMS AND AMMUNITION;  
 PARTS AND ACCESSORIES THEREOF

- 93 Arms and ammunition; parts and accessories thereof.

## SECTION XX

## MISCELLANEOUS MANUFACTURED ARTICLES

- 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.
- 95 Toys, games and sports requisites; parts and accessories thereof.
- 96 Miscellaneous manufactured articles.

## SECTION XXI

## WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

- 97 Works of art, collectors' pieces and antiques.