

## I C E L A N D

1. Global tariff offer dated 19 May 1978
2. Letter dated 31 August 1978 concerning US tariff requests
3. Letter dated 1 June 1979 forwarding final detailed tariff offer

ICELAND -



## MISSION PERMANENTE D'ISLANDE

9-11, rue de Varembe  
CH - 1211 Genève 20

SECRET

May 19, 1978.

Sir,

On instructions of my Government I have hereby the honour to inform you as follows:

1. Iceland's offer in the tariff field of the Multilateral Trade Negotiations will comprise the following:

- a) Annual m.f.n. tariff reductions implemented since the beginning of the Tokyo Round in 1973.
- b) M.f.n. tariff reductions scheduled by law to be implemented on January 1, 1979 and January 1, 1980.

2. It is estimated that the above reductions will amount to an average lowering of tariffs by 20.1%. As a result of these tariff reductions, government revenue from customs collections will be reduced by approximately 21.4% from 1973 to 1980.

3. Furthermore, protective tariffs on industrial goods originating in the EFTA countries and the European Economic Community will be totally abolished on January 1, 1980, in accordance with the timetable agreed upon when Iceland joined EFTA in 1970 and the subsequent free trade agreement with the EEC of July 22, 1972.

Based on 1973 imports, it is estimated that government revenue from customs collections will be reduced by 42% on account of the overall tariff reductions during the period 1973 - 1980.

Mr. Olivier LONG,  
Director-General,  
GATT,  
Centre William Rappard,  
154, rue de Lausanne,

.../2

1211 Geneva 21.

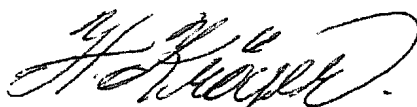
4. The new Customs Tariff, which was approved by Parliament on May 6, 1978, is being published and will be made available to interested delegations.

5. Further explanations of Iceland's tariff reductions referred to above are annexed to this letter.

6. Copies of the Icelandic Customs Tariffs of 1973 and 1977 are available for inspection in the GATT Secretariat and at the Icelandic Permanent Mission.

I should be obliged if you would arrange for the distribution of this letter and its annexes to all participants in the MTN.

Accept, Sir, the assurance of my highest consideration.

A handwritten signature in dark ink, appearing to read 'H. Kröyer', with a stylized flourish at the end.

Haraldur Kröyer  
Ambassador  
Permanent Representative

Tariff reductions 1973 - 1980

Since the Multilateral Trade Negotiations started in 1973 the Icelandic Customs Tariff has undergone two major revisions, the first by Law No. 6 of March 5, 1974 and the second by Law No. 120 of December 31, 1976. The new Customs Tariff Law which was enacted in May 1978 does not provide for any major tariff amendments but includes recent CCCN changes.

A) Customs Tariff Law of 1974

The Customs Tariff Law of 1974 provided for the following major tariff reductions to enter into force from 1974 to 1976:

1. Protective tariffs on m.f.n. basis were reduced annually parallel to the contractual tariff reductions on EFTA/EEC originating products, in accordance with the attached schedule No. 1.
2. Revenue duties on certain raw materials for domestic industries were reduced to zero in two equal steps, the first on March 22, 1974 and the second on January 1, 1976.
3. Revenue duties on certain kinds of industrial machinery in chapters 84 and 85 were reduced to zero.
4. Revenue duties on products such as dried fruit, spices, canned vegetables, tableware and household utensils were reduced by 20 percentage points.

B) Customs Tariff Law of 1976

This Law became effective as of January 1, 1977 and stipulates the reductions of m.f.n. rates of duty and EFTA/EEC preferential rates of duties to take place in 1977, 1978, 1979 and 1980.

The major tariff reductions in this period are as follows:

1. Protective tariffs on m.f.n. basis continue to be reduced annually parallel to the contractual tariff reductions on EFTA/EEC originating products, in accordance with the attached schedule No. 2.
  2. The scope of raw materials for industrial production eligible for tariff reductions (cf. item A2 above) is further expanded. In some instances (mainly in chapters 51-61) the tariff reductions are accelerated as compared to the preceeding period (1974-1976).
  3. The reductions of revenue duties expressed under item A3 above are continued and the scope for machinery as well as parts and tools is expanded and now also covers chapters 82 and 86-90. Duties in this connection are either reduced to zero already in 1977 or gradually to zero during the period 1977-1980.
  4. Revenue duties on various building materials (mainly chapters 39, 44, 48, 68, 69, 70, 73-76 and 85) generally carrying a duty of 18-35% were reduced either to zero already in 1977 or gradually to zero during the period 1977-1980.
  5. The highest duty rate is reduced in two steps by 20% for all goods, the first step as from 1978 and the second as from 1980.
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Schedule No. 1.

Reduction of tariffs

1974 - 1976

1973		1.1. 1974		1.1. 1975		1.1. 1976	
m.f.n. EFTA/EEC	%	m.f.n. EFTA/EEC	%	m.f.n. EFTA/EEC	%	m.f.n. EFTA/EEC	%
100	70	90	60	80	50	70	40
90	65	80	55	70	45	60	35
80	55	75	50	65	40	55	30
70	50	60	40	55	35	50	30
65	45	60	40	50	30	45	25
60	40	55	35	50	30	45	24
50	35	45	30	40	25	35	20
40	30	35	24	30	20	25	16
35	25	30	21	27	17	24	14
30	21	27	18	24	15	21	12
25	18	22	15	20	13	17	10
20	14	18	12	16	10	14	8
15	11	13	9	11	7	10	6
12	8	11	7	10	6	10	5
10	7	10	6	10	5	10	4
7	5	7	3	7	3	7	2
5	4	5	3	5	3	5	2
4	4	4	3	4	3	4	2
2	2	2	0	2	0	2	0

Schedule No. 2.

Reduction of tariffs

1976 - 1980

1970	1.1. 1976		1.1. 1977		1.1. 1978		1.1. 1978		1.1. 1980	
	m.f.n.	m.f.n. EFTA/EEC	m.f.n.	m.f.n. EFTA/EEC	m.f.n.	m.f.n. EFTA/EEC	m.f.n.	m.f.n. EFTA/EEC	m.f.n.	m.f.n. EFTA/EEC
	%	%	%	%	%	%	%	%	%	%
100	70	40	58	30	46	20	34	10	22	0
90	60	35	50	25	40	18	30	9	20	0
80	55	30	46	25	37	16	28	8	18	0
70	50	30	42	21	34	14	26	7	17	0
65	45	25	38	20	31	13	24	6	16	0
60	45	24	38	18	31	12	23	6	15	0
50	35	20	30	15	25	10	20	5	15	0
40	25	16	22	12	19	8	16	4	12	0
35	24	14	21	10	18	7	14	3	10	0
30	21	12	18	9	15	6	12	3	9	0
25	17	10	15	7	13	5	11	2	9	0
20	14	8	13	6	11	4	9	2	7	0
15	10	6	9	4	8	3	7	2	5	0
12	10	5	9	4	8	2	7	2	5	0
10	10	4	9	3	8	2	6	2	4	0
7	7	2	7	2	6	2	5	0	4	0
4	4	2	4	2	4	0	4	0	4	0
2	2	0	2	0	2	0	2	0	2	0



2.



## MISSION PERMANENTE D'ISLANDE

9-11, rue de Varembe  
CH-1211 Genève 20

31 August 1978

Sir,

I have the honour to enclose, for your information and that of the GATT Secretariat, a copy of my letter of August 22, 1978 to the Head of the United States delegation to the MTN.

Please accept, Sir, the assurances of my highest consideration.

Haraldur Kröyer

Ambassador

Permanent Representative

Mr. Olivier Long  
Director General  
GATT  
Centre William Rappard  
154, rue de Lausanne  
1211 GENEVE 21



## MISSION PERMANENTE D'ISLANDE

9-11, rue de Varembe  
CH-1211 Genève 20

22 August 1978

Dear Ambassador McDonald,

I wish to refer to your letter of December 16, 1977, submitting United States' request list for tariff concessions from Iceland on non-agricultural products, as well as Mr. Culbert's letter of November 1, 1977, submitting a request list in accordance with the procedures of Group Agriculture as recorded in MTN/AG/7. It is my pleasure to confirm herewith that both requests were immediately forwarded to my Government and have received friendly and serious consideration.

In your letter of December 16, 1977 you indicated that although it would be desirable that any special requests that Iceland might wish to make should be submitted promptly, the United States would be prepared to consider to the extent possible requests submitted after the tabling of your offer.

Acting on instructions from my Government I am now writing to request a maximum reduction of United States import duties on the following woollen products of particular interest to Iceland:

His Excellency  
Alonzo L. McDonald  
United States Delegation to the  
Multilateral Trade Negotiations  
1-3, avenue de la Paix  
1202 GENEVA

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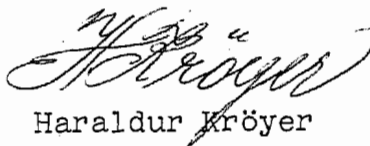
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<u>US Tariff no.</u>	<u>Present tariff rate</u>	<u>Tariff reduction requested</u>
380.61.50	24.0%	maximum reduction
382.58.60	24.0%	" "
382.58.70	24.0%	" "

A copy of this request has been furnished to the GATT Secretariat for its information only.

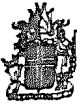
I have at the same time been authorized to assure you that the United States requests to Iceland will receive further and final consideration when a new Government, now in the process of being formed, has taken office.

Sincerely yours,



Haraldur Kröyer  
Ambassador

END



## MISSION PERMANENTE D'ISLANDE

9-11, rue de Varembe  
CH-1211 Genève 20

1st June 1979.

Sir,

Referring to my letter of 19th May, 1978, I have the honour to submit herewith at Annex the draft schedule of the tariff concessions agreed to by Iceland in the Multilateral Trade Negotiations. The schedule comprises concessions negotiated bilaterally between Iceland and the United States of America.

Accept, Sir, the assurances of my highest consideration.

Haraldur Kröyer  
Ambassador  
Permanent Representative

Mr. Olivier LONG,  
Director-General,  
GATT,  
Centre William Rappard,  
154, rue de Lausanne,

1211 Geneva 21.



## MISSION PERMANENTE D'ISLANDE

9-11, rue de Varembe  
CH-1211 Genève 20

### Schedule LXII - ICELAND

#### Note

The attached Schedule enters into force in accordance with the conditions set out in the Geneva (1979) Protocol to the General Agreement on Tariffs and Trade, on the following understandings:

1. The offered concession rates represent the rates at the final stage of implementation.
2. On the understanding that the tariff reductions offered by other contracting parties will be implemented over a period of eight years and will start on 1 January 1980, the full concessions offered by Iceland will be applied as of 1 January 1980. Should, however, other participants withhold, withdraw or defer the implementation of concessions for certain items, Iceland reserves its rights to act accordingly.

SECRET

01

SCHEDULE LXII - ICELAND

1 June 1979



# SCHEDULE LXII — ICELAND

This schedule is authentic only in the English language

## PART I

### Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:		
01	— Cuttle-fish and mussel for bait .....	0	0
09	— Other .....	50	0
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:		
10	— Eggs in shell .....	35	0
20	— Other .....	35	0
05.01 00	Human hair, unworked, whether or not washed or scoured; waste of human hair .....	55	0
05.02 00	Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair .....	15	0
05.03 00	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material .....	15	0
05.04 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof .....	35	18
05.05 00	Fish waste .....	0	0
[05.06]			
05.07 00	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers .....	30	0
05.08 00	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products .....	25	0
05.09 00	Ivory, tortoise-shell, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products .....	25	0

MINISTRY OF FINANCE

— ICELAND

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base      Concession Rate of Duty   Rate of Duty %                %	
[05.10]			
[05.11]			
05.12 00	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells .....	35	0
05.13 00	Natural sponges .....	100	10
05.14 00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products .....	35	0
05.15 00	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption .....	35	18
06.03 00	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared .....	100	90
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
01	— Christmas trees (without root) and Christmas tree branches	100	90
09	— Other .....	100	90
07.03 00	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption .....	70	40
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:		
10	— Bananas .....	15	0
	— Coconuts:		
21	— — Coconuts, crushed .....	35	0

## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
08.02	Citrus fruit, fresh or dried:		
10	— Oranges .....	15	0
20	— Mandarines (including tangarines and satsumas); clementines, wilkins and other similar citrus hybrids .....	15	0
	— Lemons and limes:		
31	— — Lemons .....	15	0
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not:		
10	— Almonds .....	45	20
20	— Hazelnuts .....	45	20
30	— Other .....	45	20
08.06	Apples, pears and quinces, fresh:		
10	— Apples .....	12	0
20	— Pears and quinces .....	15	15
08.09	Other fruit, fresh:		
01	— Melons .....	40	0
09	— Other .....	40	0
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05:		
01	— Prunes .....	20	20
02	— Apricots .....	40	20
03	— Mixed fruit .....	40	20
09	— Other .....	40	20

## MINISTRY OF FINANCE

## — ICELAND

## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
09.04 00	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta" .....	100	80
09.05 00	Vanilla .....	100	80
09.06 00	Cinnamon and cinnamon-tree flowers .....	100	80
09.07 00	Cloves (whole fruit, cloves and stems) .....	100	80
09.08 00	Nutmeg, mace and cardamoms .....	100	80
09.09 00	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper .....	100	80
09.10	Thyme, saffron and bay leaves; other spices:		
10	— <i>Ginger</i> .....	100	80
20	— <i>Other</i> .....	100	80
11.07 00	Malt, roasted or not .....	25	0
11.08	Starches; inulin:		
01	— Starch of potato in retail packings of 5 kg or less .....	15	7
02	— Starch of potato in other packings .....	15	7
03	— Other starch and inulin in retail packings of 5 kg or less ....	15	7
09	— Other starch and inulin in other packings .....	15	7
11.09 00	Wheat gluten, whether or not dried .....	15	15
12.01	Oil seeds and oleaginous fruit, whole or broken:		
10	— <i>Ground-nuts</i> .....	20	0
20	— <i>Copra</i> .....	20	0
30	— <i>Palm nuts and kernels</i> .....	20	0
40	— <i>Soya beans</i> .....	20	0
50	— <i>Linseed</i> .....	20	0
60	— <i>Cotton seeds</i> .....	20	0
70	— <i>Castor oil seeds</i> .....	20	0
80	— <i>Sunflower seeds</i> .....	20	0
90	— <i>Sesamum seeds</i> .....	20	0
95	— <i>Rape or colza seeds</i> .....	20	0
99	— <i>Other</i> .....	20	0
12.02 00	Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour) .....	20	0
12.03	Seeds, fruit and spores, of a kind used for sowing:		
01	— Seeds of grass in packings of 10 kg or more .....	0	0
09	— <i>Other</i> .....	0	0
12.04 00	Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane	40	0
[12.05]			
12.06 00	Hop cones and lupulin .....	25	0
12.07 00	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered	25	0

MINISTRY OF FINANCE

— ICELAND

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
12.08 00	Chicory roots, fresh or dried, whole or cut, unroasted; locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading	70	0
[13.01]			
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams:		
01	— Gum Arabic	21	0
09	— Other	21	0
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products:		
01	— Pectin	25	0
02	— Liquorice extract in blocks of 4 kg or more and liquorice extract, or liquorice powder, in containers of 3 kg or more	30	0
03	— Other liquorice extracts	70	50
09	— Other	30	0
14.01 00	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark)	14	0
14.02 00	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and cel-grass)	30	15
14.03 00	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks	30	15
[14.04]			
14.05 00	Vegetable products not elsewhere specified or included	35	18
15.03 00	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way	25	0
15.04	Fats and oils, of fish and marine mammals, whether or not refined:		
10	— Fish liver oil	35	18
20	— Other fish oils and fats	35	18
30	— Oils and fats of marine mammals	35	18
15.05 00	Wool grease and fatty substances derived therefrom (including lanolin)	35	10
15.06 00	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)	35	18
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:		
10	— Soya bean oil	7	7
20	— Cotton seed oil	7	7
30	— Ground-nut oil	21	15
40	— Olive oil	21	15
50	— Sunflower seed oil	21	15

## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
55	— Rape, colza or mustard oil .....	21	15
60	— Linseed oil .....	21	15
65	— Palm oil .....	21	15
70	— Coconut (copra) oil .....	21	15
75	— Palm kernel oil .....	21	15
80	— Castor oil .....	21	15
85	— Sesamum oil .....	21	15
90	— Other .....	21	15
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or other- wise modified:		
01	— Linseed oil .....	21	0
09	— Other .....	25	0
[15.09]			
15.10	Fatty acids; acid oils from refining; fatty alcohols:		
	— Fatty acids; acid oils from refining:		
11	— — Stearin (composite product of palmitic acid and stearic acid)	21	0
19	— — Other .....	21	0
20	— Fatty alcohols .....	18	0
15.11 00	Glycerol and glycerol lyes .....	25	0
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated or solidified or hardened by any other process, whether or not refined, but not further prepared:		
01	— Soya bean oil .....	7	7
02	— Cotton seed oil .....	7	7
03	— Other vegetable oils .....	21	15
09	— Animal oils .....	25	13
15.13	Margarine, imitation lard and other prepared edible fats:		
10	— Margarine .....	70	70
20	— Other .....	70	70
[15.14]			
15.15 00	Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured .....	25	0
15.16 00	Vegetable waxes, whether or not coloured .....	25	0
15.17 00	Degras; residue resulting from the treatment of fatty substances or animal or vegetable waxes .....	25	0
16.01 00	Sausages and the like, of meat, meat offal or animal blood .....	100	90
16.02 00	Other prepared or preserved meat or meat offal .....	100	90
16.03 00	Meat extracts and meat juices; fish extracts .....	100	46
16.04	Prepared or preserved fish, including caviar and caviar substitutes:		
	— In airtight packings:		
01	— — Herring, including herring tidbits .....	100	46
02	— — Herring, fillets .....	100	46
03	— — Kippers .....	100	46
04	— — Sardines .....	100	46
05	— — Fish cakes, fish pudding and the like .....	100	46
06	— — Caviar and caviar substitutes .....	100	46
07	— — Other roe and products thereof .....	100	46
08	— — Mackerel .....	100	46
09	— — Tuna .....	100	46
11	— — Other .....	100	46
	— In other packings:		
12	— — Herring .....	100	46
19	— — Other .....	100	46

MINISTRY OF FINANCE — ICELAND

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
16.05	Crustaceans and molluscs, prepared or preserved:		
	— In airtight packings:		
01	— — Shrimp .....	100	46
02	— — Mussel .....	100	46
03	— — Other .....	100	46
	— In other packings:		
04	— — Shrimp .....	100	46
09	— — Other .....	100	46
17.01	Beet sugar and cane sugar, in solid form:		
10	— Raw sugars .....	0	0
	— Other:		
21	— — Cube sugar in retail packings of 5 kg or less .....	0	0
22	— — Cube sugar in other packings .....	0	0
23	— — Granulated sugar in retail packings of 5 kg or less .....	0	0
24	— — Granulated sugar in other packings, n. e. s. ....	0	0
25	— — Soft brown sugar .....	0	0
26	— — Castor sugar .....	14	0
27	— — Candy sugar .....	20	20
29	— — Other .....	20	0
17.02	Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
01	— Glucose, not containing added flavouring or colouring matter .....	20	0
02	— Artificial honey, also mixed with natural honey .....	35	35
03	— Syrups .....	70	70
04	— Caramel .....	15	0
09	— Other .....	70	70
17.03	Molasses:		
01	— Molasses for animal food .....	0	0
02	— Flavoured or coloured, n. e. s. ....	70	70
09	— Other .....	20	20
17.04	Sugar confectionery, not containing cocoa:		
01	— Sweetened liquorice and liquorice preparations .....	100	46
02	— Paste of powdered almonds and sugar or persipan, in blocks of 5 kg or more .....	35	0
03	— Sugar bonbons, sweet tablets and lozenges n. e. s. ....	100	46
04	— Chewing gum, whether or not covered with sugar .....	100	46
05	— Caramels .....	100	46
06	— Preparations of gum Arabic .....	100	46
09	— Other .....	100	46
[17.05]			
18.01	00 Cocoa beans, whole or broken, raw or roasted .....	20	0
18.02	00 Cocoa shells, husks, skins and waste .....	30	0
18.03	00 Cocoa paste (in bulk or in block), whether or not defatted .....	30	0
18.04	00 Cocoa butter (fat or oil) .....	30	0
18.05	Cocoa powder, unsweetened:		
01	— In retail packings of 5 kg or less .....	21	21
09	— Other .....	21	0
18.06	Chocolate and other food preparations containing cocoa:		
01	— Cocoa powder, sweetened .....	21	21
02	— Paste of nougat in blocks of 5 kg or more .....	35	0
03	— Powder for making desserts .....	100	46
04	— Cooking chocolate in bars and slabs, containing only cocoa beans, sugar, and not more than 30% of cocoa butter .....	100	46
05	— Other chocolate in bars and slabs, unfilled .....	100	46
06	— Filled chocolate and chocolate coated candy, including creams .....	100	46
09	— Other .....	100	46

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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
[19.01]			
19.02	Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietic or culinary purposes, containing less than 50% by weight of cocoa:		
01	— Powder for making desserts .....	100	46
02	— Malt extract .....	50	25
09	— Other .....	50	50
19.03 00	Macaroni, spaghetti and similar products .....	60	60
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches:		
01	— In retail packings of 5 kg or less .....	20	20
09	— In other packings .....	20	20
19.05 00	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	50	50
[19.06]			
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:		
01	— Crispbread .....	80	37
02	— Ships' biscuits, bread crumbs and rusks .....	80	37
09	— Other .....	80	37
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:		
01	— Pastry .....	80	37
	— Biscuits and rusks:		
02	— — Crackers .....	80	37
03	— — Chocolate coated .....	80	37
04	— — Other .....	80	37
09	— Other .....	80	37
20.01 00	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard .....	100	70
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:		
01	— Tomato purée .....	50	25
02	— Asparagus .....	60	60
03	— Mushrooms .....	70	70
04	— Peas and other leguminous vegetables, n. e. s. ....	70	70
05	— Carrots .....	70	70
06	— Red cabbage .....	70	70
07	— Potato powder .....	70	70
08	— Potatoes in airtight packings .....	70	70
09	— Other .....	70	70
20.03 00	Fruit preserved by freezing, containing added sugar .....	100	80



Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Basic Rate of Duty	Concession Rate of Duty
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:		
	— <i>Orange juice:</i>		
11	— — Unfermented and not containing sugar, in containers of 50 kg or more .....	30	15
19	— — Other .....	50	35
20	— <i>Grapefruit juice:</i>		
	— — Unfermented and not containing sugar, in containers of 50 kg or more .....	30	15
	— — Other .....	50	35
30	— <i>Juice of any other citrus fruit:</i>		
	— — Unfermented and not containing sugar, in containers of 50 kg or more .....	30	15
	— — Other .....	50	35
40	— <i>Pineapple juice:</i>		
	— — Unfermented and not containing sugar, in containers of 50 kg or more .....	30	15
	— — Other .....	50	35
50	— <i>Tomato juice:</i>		
	— — Unfermented and not containing sugar, in containers of 50 kg or more .....	30	15
	— — Other .....	50	35
60	— <i>Juice of any other fruit or vegetable:</i>		
	— — Unfermented and not containing sugar, in containers of 50 kg or more .....	30	15
	— — Other .....	50	35
70	— <i>Mixtures of juices</i>		
	— — Unfermented and not containing sugar, in containers of 50 kg or more .....	30	15
	— — Other .....	50	35

## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
[21.01]			
21.02	Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates; roasted chicory and other coffee substitutes and extracts, essences and concentrates thereof: — <i>Extracts, essences or concentrates, of coffee, and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:</i>		
11	— — Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof .....	70	34
19	— — Other .....	70	70
20	— <i>Extracts, essences or concentrates, of tea or maté, and preparations with a basis of those extracts, essences or concentrates</i>	70	70
21.03 00	Mustard flour and prepared mustard .....	100	46
21.04	Sauces; mixed condiments and mixed seasonings:		
01	— Tomato ketchup .....	100	46
02	— Sauces of oil (c. g. mayonnaise and rémoulade sauces) .....	100	46
09	— Other .....	100	46
21.05	Soups and broths, in liquid, solid or powder form; homogenised composite food preparations: — <i>Soups and broths in liquid, solid or powder form:</i>		
11	— — Soup powder in packings of 5 kg or more .....	70	20
19	— — Other .....	100	46
	— <i>Homogenised composite food preparations:</i>		
21	— — Homogenised composite food preparations containing meat or meat offals .....	100	80
29	— — Other homogenised composite food preparations .....	100	46
21.06	Natural yeasts (active or inactive); prepared baking powders:		
01	— Yeast, active or inactive .....	80	30
02	— Baking powders, prepared .....	100	46
21.07	Food preparations not elsewhere specified or included:		
01	— Non-alcoholic preparations (concentrated extracts) for making beverages .....	30	0
02	— Puddings and powder for making desserts .....	100	46
03	— Emergency foods in specially marked packings, and foods specially prepared for diabetics .....	20	20
04	— Candy, containing neither sugar nor cocoa .....	50	20
05	— Half-prepared cereals .....	50	50
06	— Maize canned, preserved or frozen .....	50	60

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Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
	— Fruit juices, prepared and mixed more than specified in heading No. 20.07:		
07	— — In packings of 50 kg or more .....	50	25
08	— — In other packings .....	50	45
11	— Soya beans, prepared or canned .....	100	70
12	— Flavoured or coloured syrups .....	100	70
19	— Other .....	100	90
22.01	Waters, including spa waters and aerated waters; ice and snow:		
01	— Spa waters and other aerated waters .....	100	46
09	— Other .....	0	0
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07:		
01	— Carbonated beverages .....	100	46
09	— Other .....	100	46
22.03	Beer made from malt:		
01	— Malt ale and other high fermentation ale, containing not less than 8% of malt extract and less than 2% of alcohol by volume .....	100	46
09	— Other .....	100	46
22.04	00 Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol .....	70	20
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:		
01	— Sparkling wines .....	20	0
02	— White wines other than Rhine wines .....	20	0
03	— Red wines .....	20	0
04	— Rhine wines .....	20	0
05	— Sherry .....	20	0
09	— Other .....	20	0
22.06	00 Vermouths, and other wines of fresh grapes flavoured with aromatic extracts .....	20	0
22.07	00 Other fermented beverages (for example, cider, perry and mead) .....	20	0
22.08	00 Ethyl alcohol or neutral spirits, undenatured, of a strength of 80% or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength .....	25	13
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:		
10	— Whisky .....	20	0
	— Spirits obtained by distilling wine or grape marc:		
21	— — Cognac .....	20	0
29	— — Other .....	20	0
	— Other:		
31	— — Ethanol, undenatured, of a strength of less than 80% by volume .....	25	25
32	— — Aqua vitae .....	20	0
33	— — Geneva .....	20	0
34	— — Gin .....	20	0
35	— — Vodka .....	20	0
36	— — Concentrated extracts for the manufacture of beverages .....	20	20
39	— — Other .....	20	20
22.10	00 Vinegar and substitutes for vinegar .....	90	35

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## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves:		
10	— <i>Flours and meals, of meat or offals, unfit for human consumption; greaves</i> .....	35	18
20	— <i>Flours and meals, of fish, crustaceans or molluscs, unfit for human consumption</i> .....	35	18
24.02	Manufactured tobacco; tobacco extracts and essences:		
10	— <i>Cigars and cheroots; cigarillos</i> .....	35	35
20	— <i>Cigarettes</i> .....	50	50
	— <i>Other:</i>		
31	— — <i>Pipe tobacco</i> .....	35	35
32	— — <i>Snuff</i> .....	35	18
39	— — <i>Other</i> .....	35	35
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:		
01	— Common salt (rock salt, sea salt and table salt) in retail packings of 5 kg or less .....	5	5
02	— "Feeding salt" .....	0	0
09	— Other .....	10 kg / kr	0
25.02 00	Unroasted iron pyrites .....	10	0
25.03 00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur .....	10	0
25.04 00	Natural graphite .....	20	0

## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
25.05 00	Natural sands of all kinds, whether or not coloured, other than metalbearing sands falling within heading No. 26.01 .....	15	5
25.06 00	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing .....	20	0
25.07 00	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths .....	15	0
25.08 00	Chalk .....	20	0
[25.09] 25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk:		
10	— <i>Unground</i> .....	20	0
20	— <i>Ground</i> .....	20	0
25.11 00	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide .....	20	0
25.12	Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less:		
01	— Kieselguhr .....	20	11
09	— Other .....	20	0
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:		
01	— Pumice .....	20	11
09	— Other .....	20	0
25.14 00	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing .....	20	0
25.15 00	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing .....	20	0
25.16 00	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing ..	20	11
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16:		
01	— Tarred macadam, gravel with a bituminous binder and other gravel, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast .....	20	11
09	— Other .....	20	7
25.18 00	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite) .....	20	0
25.19 00	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not chemically pure .....	20	0

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry:		
	— Gypsum and anhydrite:		
11	— — Gypsum, unworked, whether or not ground	10	0
19	— — Other	20	0
20	— Other	20	0
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement:		
01	— Lime fertiliser	0	0
09	— Other	20	0
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide:		
01	— Slaked lime	20	11
09	— Other	20	0
25.23	00 Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker	20	11
25.24	00 Asbestos	20	0
[25.25]			
25.26	00 Mica, including splittings; mica waste	20	0
25.27	00 Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc	20	0
25.28	00 Natural cryolite and natural chiolite	20	0
[25.29]			
25.30	00 Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85 % of $H_2BO_3$ calculated on the dry weight	20	0
25.31	00 Felspar, leucite, nepheline and nepheline syenite; fluorspar	20	0
25.32	00 Mineral substances n. c. s.	20	0
26.01	Metallic ores and concentrates and roasted iron pyrites:		
10	— Roasted iron pyrites (pyrites cinders), whether or not agglomerated	10	0
20	— Iron ores and concentrates, non-agglomerated	10	0
25	— Iron ore agglomerates (sinters, pellets, briquettes, etc.)	10	0
30	— Copper ores and concentrates	10	0
35	— Nickel ores and concentrates	10	0
40	— Aluminium ores and concentrates	10	0
45	— Lead ores and concentrates	10	0
50	— Zinc ores and concentrates	10	0
55	— Tin ores and concentrates	10	0
60	— Manganese ores and concentrates, including manganese ores and concentrates with a manganese content of 20% or more by weight	10	0
65	— Chromium ores and concentrates	10	0
70	— Tungsten ores and concentrates	10	0
75	— Ores and concentrates of molybdenum, niobium, tantalum, titanium, vanadium or zirconium	10	0
80	— Ores and concentrates of uranium or thorium	10	0
85	— Other base metal ores and concentrates	10	0
90	— Ores and concentrates of precious metals	10	0
26.02	00 Slag, dross, scalings and similar waste from the manufacture of iron or steel	10	0
26.03	00 Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	10	8
26.04	00 Other slag and ash, including kelp	10	0

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base	Concession
		Rate of Duty %	Rate of Duty %
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:		
10	— Anthracite, whether or not pulverised, but not agglomerated ....	1000 kg 2 k	0
20	— Other coal, whether or not pulverised, but not agglomerated ....	—	0
30	— Briquettes, ovoids and similar solid fuels manufactured from coal	—	0
27.02	Lignite, whether or not agglomerated:		
10	— Lignite, whether or not pulverised, but not agglomerated .....	—	0
20	— Agglomerated lignite .....	—	0
27.03	Peat (including peat litter), whether or not agglomerated:		
10	— Peat, whether or not compressed into bales, but not agglomerated	—	0
20	— Agglomerated peat .....	—	0
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:		
10	— Coke and semi-coke of coal; retort carbon .....	—	0
20	— Coke and semi-coke of lignite or peat .....	—	0
[27.05]			
27.06 00	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products	20	0
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter:		
10	— Benzole .....	15	0
20	— Toluole .....	15	0
30	— Xylole .....	15	0
40	— Other .....	15	0
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 % by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:		
	— Motor spirit, including aviation spirit:		
11	— — Aviation spirit .....	15	0
19	— — Other .....	50	50
20	— Spirit type jet fuel .....	15	0
	— Other light oils and preparations:		
31	— — White spirit .....	15	0
39	— — Other .....	15	0
	— Kerosene, including kerosene type jet fuel:		
41	— — Kerosene refined as fuel for lamps .....		15
42	— — Jet fuel .....	15	0
49	— — Other .....	15	0
50	— Other medium oils and preparations .....	15	0
60	— Gas oils ..... 100 kg	35	35
		au.	au.
70	— Fuel oils ..... 100 kg	35	35
		au.	au.
	— Lubricating oils, other heavy oils and preparations:		
81	— — Lubricating oils and greases .....	2	2
82	— — Rust preventives and rust penetrating oils .....	20	20
89	— — Other .....	10	0

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
27.12 00	Petroleum jelly .....	20	0
27.13 00	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured	15	0
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:		
10	— Petroleum coke .....	20	0
20	— Other .....	20	0
27.15 00	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands .....	35	0
27.16 00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) .....	35	0
27.17 00	Electric current .....	2	0
28.01	Halogens (fluorine, chlorine, bromine and iodine):		
10	— Chlorine .....	18	0
20	— Fluorine, bromine and iodine .....	18	0
28.02 00	Sulphur, sublimed or precipitated; colloidal sulphur .....	18	0
28.03 00	Carbon (including carbon black) .....	18	0
28.04	Hydrogen, rare gases and other non-metals:		
	— Oxygen, nitrogen, hydrogen and rare gases:		
11	— — Oxygen .....	35	18
12	— — Nitrogen .....	18	11
13	— — Hydrogen .....	7	6
19	— — Other .....	18	0
20	— Selenium, tellurium, phosphorus, arsenic, silicon and boron ...	18	0
28.05	Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof; mercury:		
10	— Mercury .....	18	0
20	— Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof .....	18	0
28.06 00	Hydrochloric acid and chlorosulphoric acid .....	18	0
[28.07]			
28.08 00	Sulphuric acid; oleum .....	10	0
28.09 00	Nitric acid; sulphonitric acids .....	18	11
28.10 00	Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-) .....	18	0
[28.11]			
28.12 00	Boric oxide and boric acid .....	18	0
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water):		
01	— Carbon dioxide .....	18	11
02	— Sulphur trioxide .....	18	0
09	— Other .....	18	0
28.14 00	Halides, oxyhalides and other halogen compounds of non-metals	18	0
28.15 00	Sulphides of non-metals; phosphorus trisulphide .....	18	0



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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
28.16 00	Ammonia, anhydrous or in aqueous solution .....	18	11
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:		
10	— Sodium hydroxide (caustic soda), solid .....	10	0
20	— Sodium hydroxide in aqueous solution .....	10	0
30	— Potassium hydroxide (caustic potash); peroxides of sodium or potassium .....	18	0
28.18 00	Hydroxide and peroxide of magnesium; oxides, hydroxides and per- oxides, of strontium or barium .....	18	0
28.19 00	Zinc oxide and zinc peroxide .....	18	0
28.20	Aluminium oxide and hydroxide; artificial corundum:		
10	— Aluminium oxide .....	18	0
20	— Aluminium hydroxide .....	18	0
30	— Artificial corundum .....	18	0
28.21 00	Chromium oxides and hydroxides .....	18	0
28.22 00	Manganese oxides .....	18	0
28.23 00	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as $Fe_2O_3$ .....	18	0
28.24 00	Cobalt oxides and hydroxides; commercial cobalt oxides .....	18	0
28.25 00	Titanium oxides .....	15	0
[28.26]			
28.27 00	Lead oxides; red lead and orange lead .....	18	0
28.28 00	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides	18	0
28.29 00	Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts .....	18	0
28.30	Chlorides, oxychlorides and hydroxychlorides; bromides and oxy- bromides; iodides and oxyiodides:		
01	— Calcium chloride .....	10	0
09	— Other .....	14	0
28.31 00	Hypochlorites; commercial calcium hypochlorite; chlorites; hypo- bromites .....	18	0
28.32 00	Chlorates and perchlorates; bromates and perbromates; iodates and periodates .....	18	0
[28.33]			
[28.34]			
28.35 00	Sulphides; polysulphides .....	18	0
28.36 00	Dithionites, including those stabilised with organic substances; sulphoxylates .....	18	0
28.37 00	Sulphites and thiosulphates .....	18	0
28.38	Sulphates (including alums) and persulphates:		
10	— Sodium sulphate, sodium hydrogen sulphate and sodium pyro- sulphate .....	18	0
20	— Other .....	18	0
28.39	Nitrites and nitrates:		
01	— Sodium nitrate .....	10	0
09	— Other .....	18	0
28.40 00	Phosphites, hypophosphites and phosphates .....	18	0
[28.41]			
28.42	Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:		
10	— Neutral sodium carbonate .....	10	0
20	— Carbonates (other than neutral sodium carbonate) and percarbon- ates; commercial ammonium carbonate containing ammonium carbamate .....	18	0

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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
28.43 00	Cyanides and complex cyanides .....	18	0
28.44 00	Fulminates, cyanates and thiocyanates .....	18	0
28.45 00	Silicates; commercial sodium and potassium silicates .....	18	0
28.46 00	Borates and perborates .....	18	0
28.47 00	Salts of metallic acids (for example, chromates, permanganates, stannates) .....	18	0
28.48 00	Other salts and peroxysalts of inorganic acids, but not including azides .....	18	0
28.49 00	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined .....	18	0
28.50 00	Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds .....	18	0
28.51 00	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50 .....	18	0
28.52 00	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together .....	18	0
[28.53]			
28.54 00	Hydrogen peroxide (including solid hydrogen peroxide) .....	18	0
28.55 00	Phosphides, whether or not chemically defined .....	18	0
28.56	Carbides, whether or not chemically defined:		
10	— Calcium carbide .....	18	0
20	— Other .....	18	0
28.57 00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined .....	18	0
28.58 00	Other inorganic compounds (including distilled and conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals .....	18	0
29.01	Hydrocarbons:		
10	— Ethylene .....	18	0
20	— Propylene .....	18	0
30	— Butylenes, butadienes and methylbutadienes .....	18	0
	— Other acyclic hydrocarbons:		
41	— — Acetylene .....	35	18
49	— — Other .....	18	0
50	— Cyclohexane .....	18	0
60	— Benzene .....	18	0
70	— Toluene .....	18	0
75	— Xylenes .....	18	0
80	— Styrene .....	18	0
85	— Ethylbenzene .....	18	0
90	— Other cyclic hydrocarbons .....	18	0
29.02	Halogenated derivatives of hydrocarbons:		
10	— Vinyl chloride (chloroethylene) .....	18	0
20	— Trichloroethylene .....	18	0
30	— Tetrachloroethylene .....	18	0
40	— Other .....	18	0

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
29.03 00	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	18	0
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
10	— Methyl alcohol (methanol) .....	18	0
20	— Propyl or isopropyl alcohols (propanols) .....	18	0
30	— Butyl alcohols (butanols) .....	18	0
40	— Octyl alcohols (octanols) .....	18	0
50	— Ethylene glycol (ethanediol) .....	35	35
60	— Other .....	18	0
29.05 00	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives .....	18	0
29.06	Phenols and phenol-alcohols:		
10	— Phenol (hydroxybenzene) and its salts .....	18	0
20	— Cresols and their salts .....	18	0
30	— Other .....	18	0
29.07 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols .....	18	0
29.08 00	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives .....	18	0
29.09	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
10	— Ethylene oxide (oxiran) .....	14	0
20	— Propylene oxide .....	14	0
30	— Other .....	14	0
29.10 00	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives .....	18	0
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde:		
01	— Formaldehyde and formalin .....	10	0
09	— Other .....	18	0
29.12 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11 .....	18	0
29.13	Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
10	— Acetone .....	18	0
20	— Ethyl methyl ketone .....	18	0
30	— Other .....	18	0
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
10	— Acetic acid and its salts .....	18	0
20	— Esters of acetic acid .....	18	0
30	— Methacrylic acid and its salts and esters .....	18	0
	— Other:		
41	— — Formic acid .....	0	0
49	— — Other .....	18	0

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
10	— Maleic anhydride .....	18	0
20	— Phthalic anhydride .....	18	0
30	— Dioctyl orthophthalates .....	18	0
40	— Esters of terephthalic acid .....	18	0
50	— Other .....	18	0
29.16 00	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives .....	18	0
[29.17]			
[29.18]			
29.19 00	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives .....	18	0
[29.20]			
29.21 00	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives .....	18	0
29.22 00	Amine-function compounds .....	18	0
29.23 00	Single or complex oxygen-function amino-compounds .....	18	0
29.24 00	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins .....	18	0
29.25 00	Carboxamide-function compounds; amide-function compounds of carbonic acid .....	18	0
29.26 00	Carboximide-function compounds (including ortho-benzoic sulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine) .....	18	0
29.27	Nitrile-function compounds:		
10	— Acrylonitrile .....	18	0
20	— Other .....	18	0
29.28 00	Diazo-, azo- and azoxy-compounds .....	18	0
29.29 00	Organic derivatives of hydrazine or of hydroxylamine .....	18	0
29.30 00	Compounds with other nitrogen-functions .....	18	0
29.31 00	Organo-sulphur compounds .....	18	0
[29.32]			
29.33 00	Organo-mercury compounds .....	18	0
29.34 00	Other organo-inorganic compounds .....	18	0
29.35	Heterocyclic compounds; nucleic acids:		
10	— Lactams .....	18	0
20	— Other .....	18	0
29.36 00	Sulphonamides .....	18	0
29.37 00	Sultones and sultams .....	18	0
29.38 00	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and internixtures of the foregoing, whether or not in any solvent .....	18	0
29.39	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones:		
10	— Insulin .....	18	0
20	— Pituitary (anterior) and similar hormones .....	18	0
30	— Adrenal cortical hormones .....	18	0
40	— Other .....	18	0
[29.40]			

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
29.41 00	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives .....	18	0
29.42 00	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives .....	18	0
29.43 00	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42 .....	18	0
29.44	Antibiotics:		
10	— Penicillins and their derivatives .....	10	0
20	— Streptomycins and their derivatives .....	10	0
30	— Tetracyclines and their derivatives .....	10	0
40	— Other .....	10	0
29.45 00	Other organic compounds .....	18	0
30.01 00	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	15	0
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products:		
10	— Antisera and microbial vaccines .....	15	0
20	— Other .....	15	0
30.03	Medicaments (including veterinary medicaments):		
	— Containing antibiotics or derivatives thereof:		
11	— — Registered pharmaceutical specialities .....	15	0
12	— — Unregistered pharmaceutical specialities .....	15	0
13	— — Official medicines (Pharmacopoeia) .....	15	8
19	— — Other .....	15	15
	— Containing hormones or products with a hormone function but containing neither antibiotics nor derivatives thereof:		
21	— — Registered pharmaceutical specialities .....	15	0
22	— — Unregistered pharmaceutical specialities .....	15	0
23	— — Official medicines (Pharmacopoeia) .....	15	8
29	— — Other .....	15	15
	— Containing alkaloids or derivatives thereof but containing neither hormones nor products with a hormone function, nor antibiotics nor derivatives of antibiotics:		
31	— — Registered pharmaceutical specialities .....	15	0
32	— — Unregistered pharmaceutical specialities .....	15	0
33	— — Official medicines (Pharmacopoeia) .....	15	8
39	— — Other .....	15	15
	— Other:		
41	— — Registered pharmaceutical specialities .....	15	0
42	— — Unregistered pharmaceutical specialities .....	15	0
43	— — Official medicines (Pharmacopoeia) .....	15	8
44	— — Medicated sweets .....	70	46
49	— — Other .....	15	15

MINISTRY OF FINANCE

- ICELAND

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
32.04 00	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin .....	30	0
32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:		
10	— <i>Synthetic organic dyestuffs (including pigment dyestuffs)</i> .....	15	0
20	— <i>Other</i> .....	15	0

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
32.06 00	Colour lakes .....	15	0
32.07 00	Other colouring matter; inorganic products of a kind used as luminophores .....	15	0
32.08 00	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes .....	15	0
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined by Note 4 to this Chapter:		
10	— <i>Water-thinned paints (emulsion paints or dispersion paints) ..</i>	60	31
	— <i>Other paints and enamels; varnishes and lacquers; solutions as defined in Note 4 to Chapter 32:</i>		
21	— — Solutions as defined in Note 4 to this Chapter .....	60	31
22	— — Oil paints .....	60	31
23	— — Alkyd paints .....		31
	— — Varnishes:		
24	— — — Pigmented and/or coloured .....	60	31
25	— — — Other .....	60	31
29	— — Other .....	60	31
	— <i>Pigments in paint or enamel media:</i>		
31	— — Aluminium paste .....	20	7
39	— — Other .....	60	31
	— <i>Other, including distempers:</i>		
41	— — Black varnish .....	35	18
42	— — Stamping foils .....	30	0
43	— — Stain .....	60	15
49	— — Other .....	60	31
32.10 00	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories .....	35	35
32.11 00	Prepared driers .....	35	18
32.12 00	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements .....	60	31
32.13	Writing ink, printing ink and other inks:		
10	— <i>Printing ink</i> .....	10	0
20	— <i>Other</i> .....	50	50
33.01 00	Essential oils (terpeneless or not), concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the deterpenation of essential oils .....	30	0
[33.02]			
[33.03]			
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries:		
01	— Taste improving substances for industrial use .....	20	0
02	— Odoriferous substances for industrial use .....	20	0
03	— Pastry essences .....	30	15
09	— Other .....	20	0
[33.05]			

MINISTRY OF FINANCE — ICELAND

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
33.06	Perfumery, cosmetics and toilet preparations; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses:		
01	— Hair-waving lotions and powders, hair spray, hair dyes, shampoo and other hair dressings .....	100	46
02	— Face powders .....	100	90
03	— Skin creams, skin oils, shaving lotions, foam baths and other skin lotions, n. c. s. ....	100	46
04	— Perfumes .....	100	35
05	— Preparations for the care of the nails .....	100	46
06	— Shaving creams and depilatories .....	100	90
07	— Preparations for the care of the teeth .....	50	25
08	— Lipsticks .....	100	90
11	— Room deodorisers .....	100	46
12	— Perfumery, cosmetics and toilet preparations put up in sets .....	100	90
13	— Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses .....	40	0
19	— Other .....	100	90
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap:		
01	— Soft soap .....	80	37
02	— Toilet soap .....	80	37
03	— Shaving soap .....	80	37
04	— Solid soap for clothes-washing and house cleaning (other than those of headings Nos. 34.01.01 to 34.01.03) .....	80	37
05	— Soap flakes and soap powder .....	80	37
09	— Medicated soap and soap other than those of headings Nos. 34.01.01 to 34.01.05 .....	80	37
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:		
	— Pure, unmixed, organic surface-active agents:		
01	— — Anionic agents .....	80	0
02	— — Non-ionic agents .....	80	0
03	— — Cationic agents .....	80	0
04	— — Other .....	80	0
	— Washing preparations, whether or not containing soap:		
	— — Liquid:		
05	— — — In retail packings of 5 l or less .....	80	37
06	— — — Other .....	80	37
	— — Solid:		
07	— — — In retail packings of 10 kg or less .....	80	37
08	— — — Other .....	80	37
09	— — Other .....	80	37
34.03	00 Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals .....	2	0
34.04	00 Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents .....	20	0
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04:		
01	— Polishing waxes of all kinds .....	80	37
02	— Cleansing powder .....	80	37
03	— Shoe polishes and leather polishes .....	80	80
04	— Metal polishes .....	20	0
09	— Other .....	80	80



Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
34.06 00	Candles, tapers, night-lights and the like .....	80	37
34.07 00	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms .....	35	35
35.01 00	Casein, caseinates and other casein derivatives; casein glues	30	15
35.02 00	Albumins, albuminates and other albumin derivatives .....	25	0
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass:		
01	— Glues other than isinglass .....	30	15
09	— Other .....	70	70
35.04 00	Peptones and other protein substances (excluding enzymes of heading No. 35.07) and their derivatives; hide powder, whether or not chromed .....	25	0
35.05 00	Dextrins and dextrin glues; soluble or roasted starches; starch glues	25	0
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:		
01	— In retail packings not exceeding a net weight of 1 kg .....	40	19
09	— Other .....	30	15
35.07 00	Enzymes; prepared enzymes not elsewhere specified or included ..	18	0
36.05 00	Pyrotechnic articles (for example, fireworks, railway log signals, amorces, rain rockets) .....	50	25
36.06 00	Matches (excluding Bengal matches) .....	100	90
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth:		
01	— X-ray films and plates, unexposed .....	30	30
02	— Film in the flat, and plates .....	35	0
09	— Other .....	35	35
37.02	Film in rolls, sensitised, unexposed, perforated or not:		
01	— X-ray films .....	30	30
02	— Cinematograph films .....	35	35
03	— Films, 15 cm or wider .....	35	0
04	— Phototypesetting film .....	35	0
09	— Other .....	35	35
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed:		
01	— Phototypesetting paper in rolls .....	35	0
09	— Other .....	35	35
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive:		
01	— Films with reading subtitles .....	0	0
09	— Other .....	35	35

[37.06]

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
37.07	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive:		
01	— Consisting only of sound track .....	35	35
09	— Other .....	149 50 kr.	0
37.08 00	Chemical products and flash light materials, of a kind and in a form suitable for use in photography .....	18	0
38.01 00	Artificial graphite; colloidal graphite, other than suspensions in oil	25	0
[38.02]			
38.03 00	Activated carbon; activated natural mineral products; animal black, including spent animal black .....	25	0
[38.04]			
38.05 00	Tall oil .....	25	0
38.06 00	Concentrated sulphite lye .....	25	0
38.07 00	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol) .....	25	0
38.08 00	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils	25	0
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.13); wood creosote; wood naphtha; acetone oil; vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products:		
01	— Methyl-alcohol, unpurified .....	25	0
02	— Acetone oil .....	25	0
09	— Other .....	25	0
[38.10]			
38.11	Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant-growth regulators and similar products, put up in forms or packings for sale by retail or as preparations or articles (for example, sulphur-treated bands, wicks and candles, fly-papers):		
10	— Disinfectants .....	25	15
20	— Insecticides .....	25	15
30	— Fungicides .....	25	15
40	— Weed-killers (herbicides) .....	25	15
50	— Other .....	25	15
38.12 00	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	25	0
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes:		
01	— Soldering and welding materials .....	14	0
09	— Other .....	25	0
38.14 00	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils .....	25	25
38.15 00	Prepared rubber accelerators .....	25	0
38.16 00	Prepared culture media for development of micro-organisms ....	25	25
38.17 00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades .....	25	25
38.18 00	Composite solvents and thinners for varnishes and similar products	60	31

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		
10	— <i>Compound catalysts</i> .....	25	0
20	— <i>Refractory cements, mortars and similar compositions</i> .....	25	0
	— <i>Other:</i>		
31	— — <i>Brake fluid and anti-freezing preparations</i> .....	35	35
32	— — <i>Mineral preparations for road-marking</i> .....	20	20
33	— — <i>Additives for concrete</i> .....	35	18
34	— — <i>"Carbons" for making of "carbon" brushes</i> .....	21	0
35	— — <i>Reagents</i> .....	25	25
36	— — <i>Compound hardening agents</i> .....	50	0
37	— — <i>Naphthenates</i> .....	25	0
38	— — <i>Preparations for tanning</i> .....	0	0
39	— — <i>Nitrited salts</i> .....	50	0
41	— — <i>Ion exchangers</i> .....	50	0
42	— — <i>Liquid polychlorodiphenyls, liquid chloroparaffins, mixed polyethylene glycols</i> .....	50	0
43	— — <i>Emulsifiers</i> .....	50	0
44	— — <i>Compounded extenders and surface-worked extenders for paints</i> .....	50	0
45	— — <i>Chemical preparations used in metal plating by electrolysis</i> .....	50	0
46	— — <i>Fusible ceramic firing testers</i> .....	50	0
47	— — <i>Ammoniacal gas liquors and spent oxide produced in coal gas purification</i> .....	25	0
49	— — <i>Other</i> .....	50	50
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):		
10	— <i>Ion exchangers</i> .....	15	0
	— <i>Phenoplasts:</i>		
	— — <i>In primary forms:</i>		
21	— — — <i>Solutions, emulsions and pastes</i> .....	15	0
22	— — — <i>Other</i> .....	15	0
	— — <i>In the form of plates, sheets, film, foil or strip:</i>		
23	— — — <i>Of a thickness not exceeding 1 mm</i> .....	15	8
24	— — — <i>Laminated plates</i> .....	30	15
25	— — — <i>Other</i> .....	30	20
	— — <i>In other forms, including waste and scrap:</i>		
26	— — — <i>Rods, profile shapes, tubes, pipes and monofil</i> .....	25	13
29	— — — <i>Other</i> .....	30	20
	— <i>Aminoplasts:</i>		
	— — <i>In primary forms:</i>		
31	— — — <i>Solutions, emulsions and pastes</i> .....	15	0
32	— — — <i>Other</i> .....	15	0
	— — <i>In the form of plates, sheets, film, foil or strip:</i>		
33	— — — <i>Of a thickness not exceeding 1 mm</i> .....	15	8
34	— — — <i>Laminated plates</i> .....	30	15
35	— — — <i>Other</i> .....	30	20
	— — <i>In other forms, including waste and scrap:</i>		
36	— — — <i>Rods, profile shapes, tubes and monofil</i> .....	25	13
39	— — — <i>Other</i> .....	30	20
	— <i>Alkyds and other polyesters:</i>		
	— — <i>In primary forms:</i>		
41	— — — <i>Solutions, emulsions and pastes</i> .....	15	0
42	— — — <i>Other</i> .....	15	0
	— — <i>In the form of plates, sheets, film, foil or strip:</i>		
43	— — — <i>Of a thickness not exceeding 1 mm</i> .....	10	8

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
44	— — — Corrugated plates . . . . .	30	10
45	— — — Other . . . . .	30	20
	— — — <i>In other forms, including waste and scrap:</i>		
46	— — — Monofilaments, exceeding 1 mm up to and including 2.5 mm in diameter . . . . .	4	4
47	— — — Tubes with a bursting point of 80 kg/cm <sup>2</sup> or more . . .	37	4
49	— — — Other . . . . .	30	20
	— <i>Polyamides:</i>		
	— — <i>In primary forms:</i>		
51	— — — Solutions, emulsions and pastes . . . . .	15	0
52	— — — Other . . . . .	15	0
	— — — <i>In the form of plates, sheets, film, foil or strip:</i>		
53	— — — Of a thickness not exceeding 1 mm . . . . .	15	8
54	— — — Other . . . . .	30	20
	— — — <i>In other forms, including waste and scrap:</i>		
55	— — — Monofilaments, exceeding 1 mm up to and including 2.5 mm in diameter . . . . .	4	4
56	— — — Tubes with a bursting point of 80 kg/cm <sup>2</sup> or more . . .	37	4
59	— — — Other . . . . .	30	20
	— <i>Polyurethanes:</i>		
	— — <i>In primary forms:</i>		
61	— — — Solutions, emulsions and pastes . . . . .	15	0
62	— — — Blocks, expanded and uncut . . . . .	15	0
63	— — — Other . . . . .	15	0
	— — — <i>In other forms, including waste and scrap:</i>		
64	— — — Plates, expanded . . . . .	30	19
65	— — — Tubes with a bursting point of 80 kg/cm <sup>2</sup> or more . . .	30	4
69	— — — Other . . . . .	30	20
	— <i>Epoxide resins:</i>		
	— — <i>In primary forms:</i>		
71	— — — Solutions, emulsions and pastes . . . . .	15	0
72	— — — Other . . . . .	15	0
79	— — — <i>In other forms, including waste and scrap</i> . . . . .	30	20
	— <i>Silicones:</i>		
	— — <i>In primary forms:</i>		
81	— — — Solutions, emulsions and pastes . . . . .	15	0
82	— — — Other . . . . .	15	0
89	— — — Other . . . . .	30	20
	— <i>Other condensation, polycondensation or polyaddition products:</i>		
	— — <i>In primary forms:</i>		
	— — — Solutions, emulsions and pastes:		
91	— — — — Polyethers . . . . .	15	0
92	— — — — Other . . . . .	15	0
	— — — Other:		
93	— — — — Polyethers . . . . .	15	0
94	— — — — Other . . . . .	15	0
	— — — <i>In the form of plates, sheets, film, foil or strip:</i>		
95	— — — Of a thickness not exceeding 1 mm . . . . .	15	8
96	— — — Other . . . . .	30	20

## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
	— — In other forms, including waste and scrap:		
97	— — — Rods, profile shapes, tubes, pipes and monofil ..... 25	25	13
99	— — — Other ..... 30	30	20
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):		
01	— Ion exchangers ..... 15	15	0
	— Polyethylene:		
	— — In primary forms:		
11	— — — Solutions, emulsions and pastes ..... 10	10	0
12	— — — Other ..... 10	10	0
	— — In the form of monofil, seamless tubes, rods, sticks or profile shapes:		
13	— — — Pipes and tubes ..... 25	25	13
14	— — — Other ..... 25	25	13
	— — In the form of plates, sheets, film, foil or strip:		
15	— — — Of a thickness not exceeding 1 mm ..... 15	15	8
16	— — — Other ..... 40	40	20
19	— — In the form of waste or scrap ..... 0		0
	— Polypropylene:		
	— — In primary forms:		
21	— — — Solutions, emulsions and pastes ..... 15	15	0
22	— — — Other ..... 15	15	0
	— — In the form of plates, sheets, film, foil or strip:		
23	— — — Of a thickness not exceeding 1 mm ..... 15	15	8
24	— — — Other ..... 40	40	20
	— — In other forms, including waste and scrap:		
25	— — — Pipes, tubes, sticks or profile shapes ..... 25	25	13
29	— — — Other ..... 40	40	20
	— Polystyrene and its copolymers:		
	— — In primary forms:		
31	— — — Solutions, emulsions and pastes ..... 15	15	0
	— — — Other:		
32	— — — — Expandable ..... 15	15	0
33	— — — — Other ..... 15	15	0
34	— — In the form of monofil, seamless tubes, rods, sticks or profile shapes ..... 25	25	13
	— — In the form of plates, sheets, film, foil or strip:		
35	— — — Sheets, film, foil or strip of a thickness not exceeding 1 mm ..... 15	15	8
	— — — Plates:		
36	— — — — Expanded ..... 40	40	19
37	— — — — Other ..... 40	40	20
39	— — In the form of waste or scrap ..... 15	15	0
	— Polyvinyl chloride:		
	— — In primary forms:		
41	— — — Solutions, emulsions and pastes ..... 15	15	0
42	— — — Other ..... 15	15	0
	— — In the form of monofil, seamless tubes, rods, sticks or profile shapes:		
43	— — — Tubes with a bursting point of 80 kg/cm <sup>2</sup> or more ... 25	25	4
44	— — — Other ..... 25	25	13
45	— — In the form of plates, tiles, or strip of the types used for flooring ..... 35	35	35
	— — In the form of plates, sheets, strip, film or foil (other than those of subheading 45):		
46	— — — Of the types used for wall covering ..... 40	40	35

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
47	— — — Sheets, film, foil or strip of a thickness not exceeding 1 mm .....	15	8
48	— — — Corrugated plates .....	15	10
51	— — — Plates for photoengravings .....	7	0
52	— — — Other .....	40	20
54	— — — <i>In the form of waste or scrap</i> .....	15	0
	— <i>Copolymers of vinyl chloride and vinyl acetate:</i>		
	— — <i>In primary forms:</i>		
56	— — — Solutions, emulsions and pastes .....	15	0
57	— — — Other .....	15	0
	— — <i>In the form of monofil, seamless tubes, rods, sticks or profile shapes:</i>		
58	— — — Tubes with a bursting point of 80 kg/cm <sup>2</sup> or more ...	25	4
61	— — — Other .....	25	13
62	— — — <i>In the form of plates, tiles or strip of the types used for flooring</i>	35	35
	— — <i>In the form of plates, sheets, strip, film or foil (other than those of subheading 62):</i>		
63	— — — Of the types used for wall covering .....	40	35
64	— — — Sheets, film, foil or strip of a thickness not exceeding 1 mm .....	15	8
65	— — — Corrugated plates .....	15	10
66	— — — Plates for photoengravings .....	7	0
67	— — — Other .....	40	20
69	— — — <i>In the form of waste or scrap</i> .....	15	0
	— <i>Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers:</i>		
	— — <i>In primary forms:</i>		
71	— — — Solutions, emulsions and pastes .....	15	0
72	— — — Other .....	15	0
73	— — — <i>In the form of plates, sheets, strip, film or foil</i> .....	40	20
	— — <i>In other forms, including waste and scrap:</i>		
75	— — — Monofil, pipes, rods, sticks or profile shapes .....	25	13
79	— — — Other .....	40	20
	— <i>Polyvinyl acetate:</i>		
81	— — — Solutions, emulsions and pastes .....	15	0
82	— — — Blocks, lumps, granules, flakes or powder .....	15	0
89	— — — Other .....	40	20
	— <i>Other polymerisation or copolymerisation products:</i>		
	— — <i>In primary forms:</i>		
91	— — — Solutions, emulsions and pastes .....	15	0
92	— — — Other .....	15	0
	— — <i>In the form of plates, sheets, film, foil or strip:</i>		
93	— — — Of a thickness not exceeding 1 mm .....	15	8
94	— — — Other .....	40	20
	— — <i>In the form of monofil, seamless tubes, rods, sticks or profile shapes:</i>		
95	— — — Tubes with a bursting point of 80 kg/cm <sup>2</sup> or more ...	25	4
99	— — — Other .....	40	13
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre:		
	— <i>Regenerated cellulose:</i>		
11	— — — <i>In primary forms</i> .....	15	0
	— — <i>In other forms:</i>		
12	— — — Rods, profile shapes, tubes, pipes and monofil .....	25	13

## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
	— — — Plates, sheets, film, foil or strip:		
13	— — — — Of a thickness less than 0.75 mm .....	15	8
14	— — — — Other .....	30	20
19	— — — Other .....	30	20
	— Cellulose nitrates:		
	— — Non-plasticised:		
	— — — In primary forms:		
21	— — — — Collodions, collodion wool and gun-cottons .....	15	0
29	— — — — Other .....	15	0
	— — Plasticised:		
	— — — In primary forms:		
31	— — — — Solutions, emulsions and pastes .....	15	0
32	— — — — Other .....	15	0
	— — — In other forms:		
33	— — — — Rods, profile shapes, tubes, pipes and monofil ....	25	13
	— — — — Plates, sheets, film, foil or strip:		
34	— — — — — Of a thickness less than 0.75 mm .....	15	8
35	— — — — — Other .....	30	20
39	— — — — Other .....	30	20
	— Cellulose acetates:		
	— — Non-plasticised:		
41	— — — Solutions, emulsions and pastes .....	15	0
49	— — — Other .....	15	0
	— — Plasticised:		
	— — — In primary forms:		
51	— — — — Solutions, emulsions and pastes .....	15	0
52	— — — — Other .....	15	0
	— — — In other forms:		
53	— — — — Rods, profile shapes, tubes, pipes and monofil ....	25	13
	— — — — Plates, sheets, film, foil or strip:		
54	— — — — — Of a thickness less than 0.75 mm .....	15	8
55	— — — — — Other .....	30	20
59	— — — — Other .....	30	20
	— Other chemical derivatives of cellulose:		
	— — Non-plasticised:		
61	— — — Solutions, emulsions and pastes .....	15	0
69	— — — Other .....	15	0
	— — Plasticised:		
	— — — In primary forms:		
71	— — — — Solutions, emulsions and pastes .....	15	0
72	— — — — Other .....	15	0
	— — — In other forms:		
81	— — — — Rods, profile shapes, tubes, pipes and monofil ....	25	13
	— — — — Plates, sheets, film, foil or strip:		
82	— — — — — Of a thickness less than 0.75 mm .....	15	8
83	— — — — — Other .....	30	20
89	— — — — Other .....	30	20
90	— Vulcanised fibre .....	15	0
39.04	Hardened proteins (for example, hardened casein and hardened gelatin):		
01	— Unworked solutions, powder, blocks, lumps and waste .....	15	0
09	— Other .....	30	20
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber):		
01	— Unworked solutions, powder, blocks, lumps and waste .....	15	0
09	— Other .....	30	20

## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:		
10	— <i>Alginic acid, its salts and esters</i> .....	15	0
	— <i>Other:</i>		
21	— — In primary forms .....	15	0
29	— — Other .....	30	20
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:		
	— <i>Articles for the conveyance or packing of goods, including containers without handles, usable also as disposable drinking cups; stoppers, lids, caps and other closures:</i>		
11	— — Boxes for packing, 0.01 m <sup>3</sup> or more .....	40	19
12	— — Milk containers .....	20	20
13	— — Fish cases and pallets .....	4	4
14	— — Fish baskets and fishing line tubs .....	4	4
15	— — Tanks, tubs and other containers of a capacity exceeding 50 l .....	70	25
16	— — Bags, n. e. s. ....	40	19
17	— — Churns with a capacity of less than 10 l .....	100	46
18	— — Bottles, jars, cans, stoppers, caps and jugs, n. e. s.; stoppers, lids, caps and other closures .....	40	19
19	— — Other .....	90	19
25	— <i>Sanitary or toilet articles</i> .....	80	80
30	— <i>Ornamental articles and objects of personal adornment</i> .....	100	90
	— <i>Office or school supplies:</i>		
35	— — Loose-leaf binders, file covers, albums, book covers and the like .....	70	25
36	— — Stencils and sheets for multi-copying .....	70	7
39	— — Other .....	70	70
40	— <i>Articles of apparel and clothing accessories</i> .....	60	31
	— <i>Articles for electric lighting:</i>		
46	— — Fluorescent lamps .....	70	34
47	— — Lamps, lamp shades and lighting apparatus, n. e. s. ....	90	40
48	— — Shades and globes for streetlights .....	35	0
49	— — Other .....	70	40
50	— <i>Roller blinds, venetian blinds and similar articles, and parts thereof</i> .....	70	70
	— <i>Other:</i>		
61	— — Net floats, bags for the same, floats for seine-nets, fishing line floaters .....	2	2
62	— — Household articles .....	100	46
63	— — Prefabricated houses and constructions and parts of houses; window panes .....	40	19
64	— — Wall plates, cast in mould .....	40	25
65	— — Watch glasses and watch bracelets .....	50	50
66	— — Small articles and similar products for fitting, pressing or embossing with various articles; pegs, coat-hooks, shelf-brackets and similar articles .....	40	19
67	— — Brush heads .....	35	18
68	— — Handles .....	30	0
69	— — Mounts for slides .....	50	25
71	— — Tags and reflectors .....	70	18
72	— — Articles specially intended for ships .....	25	25
73	— — Tools, n. e. s. ....	25	4
74	— — Articles for nursing and medical purposes .....	35	35
75	— — Life saving apparatus, subject to compliance with further definition and decision of the Ministry of Finance .....	0	0



Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
76	— — Fittings and sealing materials for pipes and machines, small articles for machines and technical use .....	25	0
77	— — Pipes, n. e. s., pipe fittings and electric wire jointing boxes; brackets for pipes and cables .....	70	13
78	— — Bolts, nuts, washers and the like .....	25	17
79	— — Flower pots .....	70	19
81	— — Small cabinets with drawers, and parts thereof .....	70	34
99	— — Other .....	70	70
40.01	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums:		
10	— Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex .....	21	0
20	— Natural rubber other than latex .....	21	0
30	— Other .....	21	0
40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils:		
10	— Polybutadiene-styrene latex, whether or not pre-vulcanised ....	21	0
20	— Other synthetic rubber latex, whether or not pre-vulcanised ....	21	0
30	— Polybutadiene (BR) .....	21	0
40	— Polychlorobutadiene (CR) .....	21	0
50	— Polybutadiene-styrene (SBR) .....	21	0
60	— Butyl rubber (IIR) .....	21	0
70	— Other synthetic rubbers; factice derived from oils .....	21	0
40.03 00	Reclaimed rubber .....	25	0
40.04 00	Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber .....	21	0
40.05 00	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch .....	21	0
40.06 00	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs) .....	21	0
40.07 00	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	30	15
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:		
01	— Sponge rubber, except strip, rods and threads .....	50	25
02	— Floor coverings .....	35	35
03	— Rods, profile shapes and strip .....	25	0
09	— Other .....	35	0
40.09	Piping and tubing, of unhardened vulcanised rubber:		
01	— Pipes and tubes with a bursting point of 50 kg/cm <sup>2</sup> or more .	7	4
09	— Other .....	25	17
40.10 00	Transmission, conveyor or elevator belts or belting, of vulcanised rubber .....	25	0

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber:		
01	— Diving suits .....	20	20
02	— Gloves .....	65	31
03	— Protective clothing for radiologists, with lead lining .....	35	35
09	— Other .....	65	31
40.14	Other articles of unhardened vulcanised rubber:		
01	— Bobbins and codend protectors .....	2	2
02	— Life saving apparatus, subject to compliance with further definition and decision of the Ministry of Finance .....	0	0
03	— Brush heads .....	35	18
04	— Machine packings and draught excluders .....	25	0
05	— Articles for technical use .....	25	0
06	— Handtools, n. e. s. ....	25	4
07	— Articles specially made for ships .....	25	25
08	— Doors .....	30	30
11	— Stoppers and caps .....	70	19
19	— Other .....	70	70
40.15	00 Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber .....	25	0
40.16	Articles of hardened rubber (ebonite and vulcanite):		
01	— Sanitary and hygienic articles .....	35	35
09	— Other .....	70	70
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool:		
	— <i>Bovine or equine hides, other than calf skins:</i>		
11	— — Bovine hides for use in the manufacture of trawls, unworked but salted and/or treated with copper sulphate ..	4	4
19	— — Other .....	14	8
20	— <i>Calf skins</i> .....	14	8
30	— <i>Goat skins and kid skins</i> .....	14	8
40	— <i>Sheep or lamb skins with the wool on</i> .....	14	8
50	— <i>Sheep or lamb skins without the wool</i> .....	14	8
60	— Other .....	14	8
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06 or 41.08:		
10	— <i>Calf leather</i> .....	20	11
20	— Other .....	7	0
41.03	00 Sheep and lamb skin leather, except leather falling within heading No. 41.06 or 41.08 .....	14	8

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
41.04 00	Goat and kid skin leather, except leather falling within heading No. 41.06 or 41.08	14	8
41.05	Other kinds of leather, except leather falling within heading No. 41.06 or 41.08:		
01	— Pigskin leather	14	8
09	— Leather (including fish-skin leather), n. e. s.	14	8
41.06 00	Chamois-dressed leather	14	14
[41.07]			
41.08 00	Patent leather and imitation patent leather; metallised leather	14	0
41.09 00	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	14	8
41.10 00	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	14	0
42.01 00	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal	80	37
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric:		
10	— Handbags	90	40
20	— Travel goods and toilet-cases	90	40
30	— Satchels and brief-cases	90	40
	— Other:		
41	— — Wallets and purses	90	40
49	— — Other	90	40
42.03	Articles of apparel and clothing accessories, of leather or of composition leather:		
01	— Belts	65	31
02	— Gloves	65	31
03	— Watch straps	50	50
04	— Gloves for radiologists	35	35
05	— Welders' gloves, protective aprons and sleeves, of leather	7	0
09	— Other	65	31
42.04 00	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes	35	10
42.05	Other articles of leather or of composition leather:		
01	— Leather welts for the manufacture of shoes, if obviously processed for such special use	10 30	0
02	— Handles	35	0
03	— Articles for medical treatment	65	35
09	— Other	65	65

## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
43.01	Raw furskins:		
10	— <i>Of mink</i> .....	30	15
20	— <i>Other</i> .....	30	15
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated):		
01	— <i>Of mink</i> .....	35	18
09	— <i>Other</i> .....	35	18
43.03	Articles of furskin:		
01	— Articles of apparel .....	65	31
09	— <i>Other</i> .....	65	31
43.04	Artificial fur and articles made thereof:		
01	— Artificial fur .....	30	0
09	— Articles made thereof .....	65	31
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down:		
10	— <i>Pulp wood</i> .....	25	0
20	— <i>Sawlogs and veneer logs, of coniferous species</i> .....	25	0
30	— <i>Sawlogs and veneer logs, of non-coniferous species</i> .....	25	0
	— <i>Other:</i>		
41	— — Scaffolding poles and posts for fish-drying purposes .....	2	2
42	— — Fencing posts .....	10	10
43	— — Telegraph and electric line poles .....	25	25
49	— — <i>Other</i> .....	25	25
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm:		
	— <i>Of coniferous species:</i>		
11	— — Deck planks of Oregon-pine, pitch-pine or Douglas fir, 75 x 125 mm or over .....	15	13
19	— — <i>Other</i> .....	25	17
	— <i>Other:</i>		
21	— — Of oak .....	15	0
22	— — Of beech .....	20	0
23	— — Of birch or maple .....	20	0
24	— — Of mahogany .....	20	0
25	— — Of teak .....	20	0
29	— — <i>Other</i> .....	20	0
44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; drawn wood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrella handles, tool handles or the like:		
10	— <i>Pulpwood in chips or particles</i> .....	0	0

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
	— Other:		
21	— — Hoopwood .....	0	0
22	— — Wooden sticks suitable for the manufacture of walking sticks, umbrella handles, tool handles and the like .....	25	0
23	— — Drawn wood .....	30	30
29	— — Other .....	25	25
[44.10]			
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	— Compressed fibre building board (hardboard) .....	20	0
20	— Other .....	30	0
44.12 00	Wood wool and wood flour .....	25	0
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured:		
	— Of coniferous species:		
11	— — Deck planks of Oregon-pine, pitch-pine or Douglas fir, 75×125 mm or over .....	15	15
19	— — Other .....	25	25
	— Other:		
21	— — Parquet strips .....	50	25
29	— — Other .....	30	15
44.14 00	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm .....	18	0
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry:		
10	— Plywood consisting solely of sheets of wood .....	30	0
20	— Blockboard, laminboard, battenboard and similar laminated wood products .....	30	0
30	— Other .....	30	0
44.16 00	Cellular wood panels, whether or not faced with base metal .....	30	0
44.17 00	"Improved" wood, in sheets, blocks or the like .....	30	0
44.18 00	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like .....	30	0
44.19 00	Wooden beadings and mouldings, including moulded skirting and other moulded boards .....	60	31
44.20 00	Wooden picture frames, photograph frames, mirror frames and the like .....	70	34
44.21 00	Complete wooden packing cases, boxes, crates, drums and similar packings .....	50	25
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, including staves:		
01	— Barrels and parts thereof .....	0	0
09	— Other .....	25	25
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels):		
01	— Ready-cut wood for building purposes .....	40	19
02	— Windows and window frames .....	40	19
03	— Doors and door frames .....	40	19
04	— Indoor house fixtures, subject to compliance with further definition and decision of the Ministry of Finance .....	60	31
09	— Other .....	50	25
44.24 00	Household utensils of wood .....	100	46

## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:		
01	— Brush bodies .....	35	18
02	— Shoe lasts .....	7	0
03	— Handles and helves .....	35	18
09	— Other .....	25	4
44.26	00 Spools, cops, bobbins, sewing thread reels and the like, of turned wood .....	7	0
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood:		
01	— Lamps and other lighting fittings .....	90	40
02	— Coat-hooks and similar articles .....	100	19
09	— Other .....	100	46
44.28	Other articles of wood:		
81	— Trawl wings .....	2	0
83	— Tags and reflectors .....	35	18
84	— Oars .....	50	25
85	— Steering wheels .....	25	25
86	— Saddletrees and horse-collars .....	35	0
87	— Window and door curtain poles .....	40	19
88	— Coathangers .....	100	46
91	— Joiner's benches .....	7	0
92	— Handles .....	30	0
93	— Wooden pins .....	35	0
94	— Coffins .....	70	34
95	— Small articles and similar products for fitting, pressing or embossing with various articles .....	70	30
99	— Other .....	70	70
45.01	00 Natural cork, unworked, crushed, granulated or ground; waste cork	21	0
45.02	00 Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers) .....	21	11
45.03	Articles of natural cork:		
01	— Cork floats for fishing nets .....	2	2
02	— Life saving apparatus of cork, subject to compliance with further definition and decision of the Ministry of Finance	0	0
03	— Cork stoppers .....	35	0
09	— Other .....	40	40
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:		
01	— Cork articles for shoe manufacture .....	21	0
02	— Cork in plates or rolls .....	35	35
03	— Machine packings, tubes and the like, of cork .....	25	0
05	— Cork for bottle caps .....	35	0
09	— Other .....	60	60
[46.01]			
46.02	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips; plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles:		
01	— Floor mats, carpets and the like .....	90	40
02	— Shades .....	90	40
03	— Plaits and similar products; strips .....	25	25
09	— Other .....	60	60

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.02; articles of loofah:		
01	— Fish and coal baskets .....	15	8
02	— Straps and handles of plaiting materials .....	30	0
09	— Other .....	100	90
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material:		
10	— Mechanical wood pulp .....	14	0
20	— Chemical wood pulp, dissolving grades .....	14	0
30	— Chemical wood pulp, soda or sulphate, unbleached .....	14	0
40	— Chemical wood pulp, soda or sulphate, bleached or semi-bleached (other than dissolving grades) .....	14	0
50	— Chemical wood pulp, sulphite, unbleached .....	14	0
60	— Chemical wood pulp, sulphite, bleached or semi-bleached (other than dissolving grades) .....	14	0
70	— Semi-chemical wood pulps .....	14	0
80	— Pulp, other than wood pulp .....	14	0
47.02	00 Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making .....	14	0
48.05	Paper and paperboard, corrugated (with or without nat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:		
10	— Kraft paper, creped or crinkled, whether or not embossed or perforated .....	20	20
20	— Creped or crinkled paper, whether or not embossed or perforated, other than kraft, for household or toilet use .....	25	25
30	— Other creped or crinkled paper, whether or not embossed or perforated .....	20	0
	— Other:		
41	— — Paper and paperboard, corrugated .....	20	11
42	— — Paper and paperboard, patterned or embossed .....	20	0
49	— — Other .....	20	20
[48.06]			
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets:		
10	— Printing or writing paper .....	7	0
20	— Paper and paperboard (other than printing or writing paper), coated or impregnated with artificial or synthetic resins (excluding adhesives) .....	0	0

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
	— <i>Tarred, bituminised or asphalted paper and paperboard:</i>		
31	— — Corrugated roofing felt .....	15	10
39	— — Roofing felt and other asphalt lined paper, n. e. s. ....	35	18
	— <i>Other:</i>		
41	— — Materials for milk containers .....	10	0
42	— — Paper and paperboard, n.e.s. ....	20	11
43	— — Unprinted paper and paperboard, coated with wax or glue	0	0
44	— — Printed paper, creped, crinkled or corrugated, whether or not embossed or perforated, for domestic or toilet purposes	25	25
45	— — Wallpaper .....	35	35
46	— — Insulating board .....	30	20
47	— — Wrapping paper, printed .....	10	8
48	— — Paperboard for printing blocks .....	7	0
51	— — Materials for machine packings .....	25	0
59	— — Other .....	20	20
48.08 00	Filter blocks, slabs and plates, of paper pulp .....	25	0
[48.09]			
48.10 00	Cigarette paper, cut to size, whether or not in the form of booklets or tubes .....	70	70
48.11 00	Wallpaper and lincrusta; window transparencies of paper .....	35	35
48.12 00	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound .....	35	35
48.13 00	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	7	7
48.14	Writing blocks, envelopes, letter cards, plain postcards, corre- spondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery:		
01	— Envelopes, unprinted .....	30	30
02	— Envelopes, printed .....	50	50
03	— Paper stationery in boxes, wallets and the like .....	50	50
04	— Writing blocks .....	50	25
09	— Other .....	35	35
48.15	Other paper and paperboard, cut to size or shape:		
10	— <i>Toilet paper, in rolls or in sheets</i> .....	50	25
20	— <i>Gummed or adhesive paper in strips or rolls</i> .....	4	4
	— <i>Other:</i>		
31	— — Rolls for calculating machines, telegraphs and the like ..	35	35
32	— — Writing paper, stencil paper and drawing paper, unprinted	7	7
33	— — Filtering sheets, cut to shape .....	25	0
34	— — Wrapping paper, printed .....	30	8
35	— — Paper or paperboard, lined or ruled into squares, but not further printed .....	30	25
39	— — Other .....	30	30
48.16	Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like:		
	— Paper boxes and cases:		
	— — For packing export products, provided these carry an appropriate inscription: .		
01	— — Of corrugated paperboard .....	4	4
02	— — Of paperboard weighing 600 g/m <sup>2</sup> or more .....	4	4



## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
03	— — — Other .....	4	4
	— — — Other:		
04	— — — Of corrugated paperboard .....	40	19
05	— — — Of paperboard weighing 600 g/m <sup>2</sup> or more .....	40	19
06	— — — Other .....	40	19
	— Paper bags:		
07	— — Multi-ply paper bags for packing potatoes, cement and fertiliser, provided these carry an appropriate inscription, also other multi-ply paper bags for packing, 0.2 m <sup>2</sup> and larger .....	15	8
08	— — Multi-ply paper bags for packing export products, provided these carry an appropriate inscription .....	2	2
11	— — Other .....	40	19
12	— Milk containers .....	20	11
19	— Other .....	40	19
[48.17]			
48.18 00	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard	50	25
48.19	Paper or paperboard labels, whether or not printed or gummed:		
01	— Goods labels and marking labels, unprinted .....	30	15
02	— Printed labels for export products .....	4	4
09	— Other .....	50	25
48.20 00	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened) .....	7	0
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding:		
10	— Cards for punched-card machines, whether or not in strips ....	15	15
	— Trays, dishes, plates, cups and the like:		
21	— — Cups and beakers .....	70	34
29	— — Other .....	70	70
	— Handkerchiefs, cleansing tissues, towels, table napkins, tablecloths, bed sheets and other paper linen; paper under garments:		
31	— — Paper under garments .....	65	31
32	— — Towels, folded .....	70	46
39	— — Other .....	70	70
40	— Sanitary towels and tampons; baby napkins .....	35	18
	— Other:		
51	— — Tubes and machine packings, articles for technical use and similar small articles for machines .....	25	0
52	— — Cards for graphs and sheets and rolls for self-recording apparatus .....	15	15
53	— — Lamps and lampshades .....	90	40
54	— — Paper for echo sounders .....	4	4
55	— — Cases and box containers made from paper pulp or cellulose wadding .....	40	19
56	— — Wearing apparel, n.e.s. ....	65	31
57	— — Mounts for slides .....	50	25
58	— — Dress patterns .....	25	0
69	— — Other .....	70	70
49.01	Printed books, booklets, brochures, pamphlets and leaflets:		
01	— In Icelandic .....	20	11
09	— In foreign languages .....	0	0

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Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books:		
01	— Stamps, unused .....	0	0
02	— Banknotes .....	0	0
09	— Other .....	15	8
49.08 00	Transfers (Decalcomanias) .....	50	25
49.09 00	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings .....	100	46
49.10 00	Calendars of any kind, of paper or paperboard, including calendar blocks .....	15	8
49.11	Other printed matter, including printed pictures and photographs:		
	— Trade advertising material, commercial catalogues and the like:		
11	— — Printed in foreign languages .....	0	0
19	— — Other .....	50	25
	— Other:		
21	— — Bible illustrations and pictures used for teaching in schools .....	0	0
29	— — Other .....	50	25
50.01 00	Silk-worm cocoons suitable for reeling .....	14	0
50.02 00	Raw silk (not thrown) .....	14	0
50.03 00	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags) .....	21	0
50.04 00	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale .....	30	13
50.05 00	Yarn spun from noil or other waste silk, not put up for retail sale	30	13
[50.06]			
50.07 00	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk-worm gut; imitation catgut of silk .....	30	13
[50.08]			
50.09 00	Woven fabrics of silk, of noil or other waste silk .....	30	13
[50.10]			
51.01	Yarn of man-made fibres (continuous), not put up for retail sale:		
10	— Textured yarns of continuous polyamide fibres .....	7	4
20	— Non-textured yarns of continuous polyamide fibres, untwisted or with a twist of not more than 50 turns per metre .....	7	4
30	— Other non-textured yarns of continuous polyamide fibres .....	7	4
40	— Textured yarns of continuous polyester fibres .....	7	4
50	— Non-textured yarns of continuous polyester fibres, untwisted or with a twist of not more than 50 turns per metre .....	7	4
60	— Other non-textured yarns of continuous polyester fibres .....	7	4
70	— Yarns of other continuous synthetic fibres .....	7	4
80	— Yarns of continuous viscose rayon .....	7	4
85	— Yarns of any continuous acetate fibres .....	7	4
90	— Yarns of other continuous regenerated textile fibres .....	7	4
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:		
10	— Of synthetic fibre materials .....	7	4
20	— Of regenerated fibre materials .....	7	4

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Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
51.03	Yarn of man-made fibres (continuous), put up for retail sale:		
10	— <i>Of continuous synthetic fibres</i> .....	20	11
20	— <i>Of continuous regenerated fibres</i> .....	20	11
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02:		
10	— <i>Tyre cord fabric of continuous synthetic textile materials</i> .....	25	7
	— <i>Fabrics containing 85% or more by weight of continuous synthetic textile materials, other than tyre cord fabric:</i>		
21	— — Coarse, plain fabrics of flattened tube 3—5 mm wide ....	2	2
29	— — Other .....	25	7
30	— <i>Fabrics of continuous synthetic textile materials, containing less than 85% by weight of such materials, other than tyre cord fabric</i> .....	25	7
40	— <i>Tyre cord fabric of continuous regenerated textile materials</i> ....	25	7
50	— <i>Fabrics containing 85% or more by weight of continuous regenerated textile materials, other than tyre cord fabric</i> .....	25	7
60	— <i>Fabrics of continuous regenerated textile materials, containing less than 85% by weight of such materials, other than tyre cord fabric</i> .....	25	7
52.01 00	Metallised yarn, being textile yarn spun with metal or covered with metal by any process .....	20	11
52.02 00	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like ....	30	11
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale:		
10	— <i>Containing 85% or more by weight of wool</i> .....	30	5
20	— <i>Other</i> .....	30	5
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale:		
10	— <i>Containing 85% or more by weight of wool</i> .....	30	5
20	— <i>Other</i> .....	30	5
53.08 00	Yarn of fine animal hair (carded or combed), not put up for retail sale .....		0
53.09 00	Yarn of horsehair or of other coarse animal hair, not put up for retail sale .....	20	13
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale:		
10	— <i>Containing 85% or more by weight of wool or fine animal hair</i> .....	30	15
20	— <i>Other</i> .....	30	15
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair:		
10	— <i>Fabrics of carded wool or carded fine animal hair, containing 85% or more by weight of wool or fine animal hair</i> .....	30	9
20	— <i>Fabrics of combed wool or combed fine animal hair, containing 85% or more by weight of wool or fine animal hair</i> .....	30	9

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Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
30	— Fabrics containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with continuous synthetic fibres ..	30	9
40	— Fabrics containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with discontinuous synthetic fibres	30	9
50	— Other .....	30	9
53.12 [53.13]	00 Woven fabrics of horsehair or of other coarse animal hair .....	30	13
54.03	00 Flax or ramie yarn, not put up for retail sale .....	20	4
54.04	00 Flax or ramie yarn, put up for retail sale .....	30	11
54.05	Woven fabrics of flax or of ramie:		
01	— Woven fabrics, in one colour and unfigured, entirely of flax or ramie or of these materials mixed with other natural vegetable materials .....	30	13
09	— Other .....	30	13
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed:		
01	— Cotton waste .....	25	17
09	— Other .....	0	0
55.07	Cotton gauze:		
10	— Unbleached, not mercerised .....	30	13
20	— Other .....	30	13
55.08	Terry towelling and similar terry fabrics, of cotton:		
10	— Unbleached, not mercerised .....	30	13
20	— Other .....	30	13
55.09	Other woven fabrics of cotton:		
10	— Fabrics containing 85% or more by weight of cotton, unbleached, not mercerised .....	20	0
20	— Other fabrics containing 85% or more by weight of cotton .....	20	0
30	— Fabrics containing less than 85% by weight of cotton, unbleached, not mercerised .....	20	0
40	— Other fabrics containing less than 85% by weight of cotton .....	20	0
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:		
10	— Polyamide fibres .....	0	0
20	— Polyester fibres .....	0	0
30	— Acrylic fibres .....	0	0
40	— Other synthetic fibres .....	0	0
50	— Regenerated fibres .....	0	0

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
56.05	<b>Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:</b>		
	— Containing 85% or more by weight of discontinuous synthetic fibres:		
11	— — For the manufacture of fishing tackle .....	0	0
19	— — Other .....	7	4
20	— Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton .....	7	4
30	— Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair .....	7	4
40	— Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool or fine animal hair .....	7	4
	— Containing 85% or more by weight of discontinuous regenerated fibres:		
51	— — For the manufacture of fishing tackle .....	0	0
59	— — Other .....	7	4
60	— Of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton .....	7	4
70	— Of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair .....	7	4
	— Of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool or fine animal hair:		
81	— — For the manufacture of fishing tackle .....	0	0
89	— — Other .....	7	4
56.06	<b>Yarn of man-made fibres (discontinuous or waste), put up for retail sale:</b>		
10	— Containing 85% or more by weight of discontinuous synthetic fibres .....	20	11
20	— Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres .....	20	11
30	— Of discontinuous regenerated fibres .....	20	11
56.07	<b>Woven fabrics of man-made fibres (discontinuous or waste):</b>		
10	— Fabrics containing 85% or more by weight of discontinuous synthetic fibres .....	25	7
20	— Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton .....	25	7

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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
30	— <i>Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair</i> .....	25	7
40	— <i>Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile materials</i> .....	25	7
50	— <i>Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous man-made textile materials</i> .....	25	7
60	— <i>Fabrics containing 85% or more by weight of discontinuous regenerated fibres</i> .....	25	7
70	— <i>Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton</i> .....	25	7
80	— <i>Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair</i> .....	25	7
85	— <i>Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile materials</i> .....	25	7
90	— <i>Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous man-made textile materials</i> .....	25	7
57.06 00	Yarn of jute or of other textile bast fibres of heading No. 57.03	30	9
57.07	Yarn of other vegetable textile fibres; paper yarn:		
01	— Monofil for the manufacture of fishing tackle .....	0	0
09	— Other .....	30	13
[57.08]			
[57.09]			
57.10 00	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 .....	20	0
57.11 00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn .....	20	0
[57.12]			

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
58.01	Carpets, carpeting and rugs, knotted (made up or not):		
10	— Of wool or fine animal hair .....	90	40
20	— Of other textile materials .....	90	40
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):		
10	— "Kelem" ("Khilim" or "Cilim"), "Schumacks" ("Sounaks") or "Karamanie" rugs and the like .....	90	40
20	— Of wool or fine animal hair, tufted .....	90	40
30	— Of wool or fine animal hair, woven .....	90	40
40	— Of wool or fine animal hair, other than tufted or woven .....	90	40
50	— Of man-made textile materials, tufted .....	90	40
60	— Of man-made textile materials, woven .....	90	40
70	— Of man-made textile materials, other than tufted or woven .....	60	40
80	— Of other textile materials, tufted .....	90	40
90	— Of other textile materials, other than tufted .....	90	40
58.03	00 Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand	65	31
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05):		
10	— Of wool or fine animal hair .....	30	9
	— Of cotton:		
21	— — Moleskin .....	30	0
29	— — Other .....	30	0
30	— Of synthetic fibres .....	30	9
40	— Of regenerated fibres .....	30	9
50	— Other .....	30	9
58.05	00 Narrow woven fabrics, and narrow fabrics (boldue) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06 .....	30	9
58.06	00 Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size .....	30	9
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:		
01	— Chenille yarn, gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn) .....	30	13
02	— Such yarn and rope from synthetic fibres, weighing 0.5 gram or more per metre, n. e. s. ....	4	4
03	— Net rods with sinkers or floats .....	20	11
09	— Other .....	30	9
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:		
01	— Fishing nets and fishing net robes .....	4	4
09	— Other .....	30	13
58.09	00 Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs .....	30	13
58.10	00 Embroidery, in the piece, in strips or in motifs .....	30	13
59.01	Wadding and articles of wadding; textile flock and dust and mill neps:		
01	— Wadding .....	25	0
02	— Sanitary towels .....	35	18
03	— Other articles of wadding .....	25	25
09	— Other .....	25	0

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
59.02	Felt and articles of felt, whether or not impregnated or coated:		
10	— Floor coverings .....	50	25
	— Other:		
21	— — Felt .....	25	0
22	— — Roofing felt .....	35	18
29	— — Other .....	50	15
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:		
01	— Bonded fibre fabrics .....	30	9
09	— Articles of bonded fibre fabrics .....	65	31
59.04	Twine, cordage, ropes and cables, plaited or not:		
01	— Ground lines and fishing lines .....	4	4
02	— Cables .....	4	4
04	— Packing twine .....	25	9
05	— Monofil of synthetic fibres, for the manufacture of fishing tackle .....	0	0
09	— Other .....	25	13
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope:		
01	— Fishing nets and fishing net ropes of synthetic materials ....	4	4
02	— Fishing nets and fishing net ropes of other materials .....	4	4
09	— Other nets .....	65	31
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics:		
01	— Fish-tail loops .....	10	8
02	— Shoe laces .....	30	15
03	— Snells .....	4	4
09	— Other .....	35	35
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses:		
01	— Bookbinding cloth, painting canvas, canvas and the like for the manufacture of shoes, coated with gum or amylaceous substances and the like .....	15	0
09	— Other .....	30	13
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials:		
01	— Insulating and wrapping adhesive tape .....	25	25
09	— Other .....	30	9
[59.09]			
59.10 00	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not .....	35	35
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods:		
01	— Hospital bed sheeting .....	35	35
02	— Insulating tape .....	25	25
09	— Other .....	20	20
59.12 00	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like .....	30	13
59.13 00	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads .....	20	0
59.14 00	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles .....	18	0
59.15 00	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials .....	35	25



## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
59.16 00	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material	25	0
59.17 00	Textile fabrics and textile articles, of a kind commonly used in machinery or plant	25	0
60.01	Knitted or crocheted fabric, not elastic nor rubberised:		
10	— Of wool or fine animal hair	30	13
	— Of cotton:		
21	— — Circular knitted gauze for meatwrappings	2	2
29	— — Other	30	7
30	— Of synthetic fibres	30	7
40	— Of regenerated fibres	30	7
	— Other:		
51	— — Of silk	25	7
59	— — Other	30	7
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised:		
01	— Gloves and mittens of wool	65	31
02	— Gloves and mittens of cotton	65	31
09	— Other	65	31
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised:		
01	— Ladies' long stockings of silk or synthetic textile fibres	50	25
02	— Stockings (except ladies' long stockings), under-stockings, socks, ankle-socks, sockettes and the like of silk or of synthetic textile fibres	15	31
03	— Stockings, under-stockings, socks, ankle-socks, sockettes and the like of wool	65	31
04	— Stockings, under-stockings, socks, ankle-socks, sockettes and the like entirely of cotton	65	31
05	— Knitted elastic sanitary stockings	35	8
09	— Other	65	31
60.04	Under garments, knitted or crocheted, not elastic nor rubberised:		
10	— Panty hose (tights) of wool or fine animal hair	65	31
15	— Other under garments of wool or fine animal hair	65	31
20	— Men's and boys' shirts of cotton	65	31
25	— Other under garments of cotton	65	31
30	— Panty hose (tights) of synthetic fibres	65	31
35	— Men's and boys' shirts of synthetic fibres	65	31
40	— Men's and boys' under garments, except shirts, of synthetic fibres	65	31
45	— Women's, girls' and infants' under garments, other than panty hose (tights), of synthetic fibres	65	31
50	— Under garments of regenerated fibres	65	31
	— Under garments of other fibres:		
61	— — Of silk	65	31
69	— — Other	65	31
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:		
05	— Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers, of wool or fine animal hair	65	31
10	— Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers, of cotton	65	31
15	— Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers, of synthetic fibres	65	31
20	— Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers, of regenerated fibres	65	31

## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
25	— <i>Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers, of other fibres</i> .....	45	31
30	— <i>Women's, girls' and infants' dresses, skirts, suits and costumes, of wool or fine animal hair</i> .....	65	31
35	— <i>Women's, girls' and infants' dresses, skirts, suits and costumes, of cotton</i> .....	65	31
40	— <i>Women's, girls' and infants' dresses, skirts, suits and costumes, of synthetic fibres</i> .....	65	31
45	— <i>Women's, girls' and infants' dresses, skirts, suits and costumes, of regenerated fibres</i> .....	65	31
50	— <i>Women's, girls' and infants' dresses, skirts, suits and costumes, of other fibres</i> .....	65	31
55	— <i>Other outer garments and clothing accessories, of wool or fine animal hair</i> .....	65	31
60	— <i>Other outer garments and clothing accessories, of cotton</i> .....	65	31
65	— <i>Other outer garments and clothing accessories, of synthetic fibres</i> .....	65	31
70	— <i>Other outer garments and clothing accessories, of regenerated fibres</i> .....	65	31
75	— <i>Other outer garments and clothing accessories, of other fibres</i> .....	65	31
	— <i>Other articles:</i>		
81	— — <i>Meat bags</i> .....	2	0
82	— — <i>Hemmed articles by the metre</i> .....	30	13
89	— — <i>Other</i> .....	65	31
60.06	<b>Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):</b>		
10	— <i>Fabrics</i> .....	30	13
	— <i>Articles:</i>		
21	— — <i>Knitted elastic sanitary stockings and other sanitary articles</i> .....	35	8
22	— — <i>Gloves</i> .....	65	31
29	— — <i>Other</i> .....	40	19
61.01	<b>Men's and boys' outer garments:</b>		
05	— <i>Garments of fabrics (other than knitted or crocheted) of heading No. 59.08, 59.11 or 59.12</i> .....	45	31
10	— <i>Overcoats and other coats, of wool or fine animal hair</i> .....	65	31
15	— <i>Overcoats and other coats, of other fibres</i> .....	65	31
20	— <i>Suits of wool or fine animal hair</i> .....	45	31
25	— <i>Suits of cotton</i> .....	65	31
30	— <i>Suits of man-made fibres</i> .....	65	31
35	— <i>Suits of other fibres</i> .....	65	31
40	— <i>Trousers, breeches and the like, of wool or fine animal hair</i> .....	65	31
45	— <i>Trousers, breeches and the like, of cotton</i> .....	65	31
50	— <i>Trousers, breeches and the like, of man-made fibres</i> .....	65	31
55	— <i>Trousers, breeches and the like, of other fibres</i> .....	65	31
60	— <i>Jackets, blazers and the like, of wool or fine animal hair</i> .....	65	31
65	— <i>Jackets, blazers and the like, of cotton</i> .....	65	31
70	— <i>Jackets, blazers and the like, of man-made fibres</i> .....	45	31
75	— <i>Jackets, blazers and the like, of other fibres</i> .....	65	31
80	— <i>Other garments of wool or fine animal hair</i> .....	65	31
85	— <i>Other garments of cotton</i> .....	45	31
90	— <i>Other garments of man-made fibres</i> .....	65	31
95	— <i>Other garments of other fibres</i> .....	65	31
61.02	<b>Women's, girls' and infants' outer garments:</b>		
05	— <i>Garments of fabrics (other than knitted or crocheted) of heading No. 59.08, 59.11 or 59.12</i> .....	65	31
10	— <i>Coats and jackets, of wool or fine animal hair</i> .....	65	31
15	— <i>Coats and jackets, of cotton</i> .....	65	31
20	— <i>Coats and jackets, of man-made fibres</i> .....	65	31
25	— <i>Coats and jackets, of other fibres</i> .....	65	31

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
30	— Suits and costumes, of wool or fine animal hair .....	65	31
35	— Suits and costumes, of cotton .....	65	31
40	— Suits and costumes, of man-made fibres .....	65	31
45	— Suits and costumes, of other fibres .....	65	31
50	— Dresses of wool or fine animal hair .....	65	31
55	— Dresses of cotton .....	65	31
60	— Dresses of man-made fibres .....	65	31
65	— Dresses of other fibres .....	65	31
70	— Skirts of wool or fine animal hair .....	65	31
75	— Skirts of cotton .....	65	31
80	— Skirts of man-made fibres .....	65	31
85	— Skirts of other fibres .....	65	31
91	— Blouses of cotton .....	65	31
92	— Blouses of man-made fibres .....	65	31
93	— Blouses of other fibres .....	65	31
95	— Other garments of wool or fine animal hair .....	65	31
96	— Other garments of cotton .....	65	31
97	— Other garments of man-made fibres .....	65	31
98	— Other garments of other fibres .....	65	31
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs:		
10	— Shirts of cotton .....	65	31
20	— Shirts of synthetic fibres .....	65	31
30	— Shirts of other fibres .....	65	31
	— Under garments, except shirts, of cotton:		
41	— — Nightclothes .....	65	31
49	— — Other .....	65	31
	— Under garments, except shirts, of synthetic fibres:		
51	— — Nightclothes .....	65	31
59	— — Other .....	65	31
	— Under garments, except shirts, of other fibres:		
61	— — Nightclothes .....	65	31
69	— — Other .....	65	31
61.04	Women's, girls' and infants' under garments:		
	— Of cotton:		
11	— — Nightclothes .....	65	31
12	— — Diapers .....	65	31
19	— — Other .....	65	31
	— Of synthetic fibres:		
21	— — Nightclothes .....	65	31
22	— — Diapers .....	65	31
29	— — Other .....	65	31
	— Other:		
31	— — Nightclothes .....	65	31
32	— — Diapers .....	65	31
39	— — Other .....	65	31
61.05	Handkerchiefs .....	65	31
61.06	Shawls, scarves, mufflers, mantillas, veils and the like .....	65	31
61.07	Ties, bow ties and cravats .....	65	31
[61.08]			
61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic:		
10	— Brassières .....	65	31
	— Other:		
21	— — Corsets and corset-belts .....	65	31
29	— — Other .....	65	31
61.10	Gloves, mittens, mits, stockings, socks and sockettes, not being knitted or crocheted goods .....	65	31
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets) .....	65	12

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Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
62.01	Travelling rugs and blankets:		
10	— <i>Electric blankets</i> .....	50	37
20	— <i>Other, of wool or fine animal hair</i> .....	80	37
30	— <i>Other, of cotton</i> .....	80	37
40	— <i>Other, of synthetic fibres</i> .....	50	37
50	— <i>Other, of other fibres</i> .....	50	37
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:		
10	— <i>Bed linen of cotton</i> .....	80	37
20	— <i>Bed linen of other fibres</i> .....	80	37
30	— <i>Table linen of cotton</i> .....	80	37
40	— <i>Table linen of other fibres</i> .....	80	37
50	— <i>Toilet linen and kitchen linen, of cotton</i> .....	80	37
60	— <i>Toilet linen and kitchen linen, of other fibres</i> .....	80	37
	— <i>Other articles of cotton:</i>		
71	— — <i>Hemmed articles by the metre</i> .....	30	13
79	— — <i>Other</i> .....	80	37
	— <i>Other articles of other fibres:</i>		
81	— — <i>Hemmed articles by the metre</i> .....	30	13
89	— — <i>Other</i> .....	80	37
62.03	Sacks and bags, of a kind used for the packing of goods:		
01	— <i>Meat bags of textile materials</i> .....	2	2
02	— <i>Sacks and bags of jute</i> .....	2	2
09	— <i>Other</i> .....	2	2
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods:		
	— <i>Of cotton:</i>		
11	— — <i>Tarpaulins and sails</i> .....	35	18
12	— — <i>Tents</i> .....	80	37
19	— — <i>Other</i> .....	80	37
	— <i>Other:</i>		
21	— — <i>Tarpaulins and sails</i> .....	35	18
22	— — <i>Tents</i> .....	80	37
29	— — <i>Other</i> .....	80	37
62.05	Other made up textile articles (including dress patterns):		
01	— <i>Shoe laces</i> .....	30	15
02	— <i>Rescue and accident preventing apparatus, subject to compliance with further definition and decision of the Ministry of Finance</i> .....	0	0
04	— <i>Watch straps</i> .....	50	50
05	— <i>Sealing materials for window panes</i> .....	35	35
07	— <i>Tanks of volume over 50 l</i> .....	35	35
11	— <i>Shoe decorations of textile materials</i> .....	10	4
12	— <i>Fishing line floaters</i> .....	80	4
19	— <i>Other</i> .....	80	37
63.01 00	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings ..	40	19
63.02 00	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables .....	35	18
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material:		
01	— <i>Boots</i> .....	25	25
02	— <i>Ski and skate boots</i> .....	50	25
03	— <i>Overshoes and waders</i> .....	50	50
09	— <i>Other</i> .....	65	31

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Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
<b>64.02</b>	<b>Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material:</b>		
01	— Women's and children's footwear, n. e. s. ....	65	31
02	— Boots with uppers of leather ....	65	31
03	— Ski and skate boots ....	65	25
04	— Overshoes ....	65	50
05	— With uppers of woven material or felt and with outer soles of rubber or artificial plastic material ....	50	25
09	— Other ...	65	31
<b>64.03</b>	<b>00 Footwear with outer soles of wood or cork ....</b>	65	31
<b>64.04</b>	<b>00 Footwear with outer soles of other materials ....</b>	65	31
<b>64.05</b>	<b>Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal:</b>		
01	— Uppers, except counters and toecaps ....	45	13
09	— Other ....	11	0
<b>64.06</b>	<b>00 Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof ....</b>	65	65
<b>65.01</b>	<b>00 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt ....</b>	30	30
<b>65.02</b>	<b>00 Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims ....</b>	30	30
<b>65.03</b>	<b>00 Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed ....</b>	65	31
<b>65.04</b>	<b>00 Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed ....</b>	65	65
<b>65.05</b>	<b>00 Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed ....</b>	65	31
<b>65.06</b>	<b>Other headgear, whether or not lined or trimmed:</b>		
01	— Protective helmets ....	7	7
02	— Headgear of furskin and artificial fur ....	65	31
09	— Other ....	65	65
<b>65.07</b>	<b>00 Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear</b>	30	30
<b>66.01</b>	<b>00 Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas) ....</b>	45	45
<b>66.02</b>	<b>00 Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like ....</b>	25	25
<b>66.03</b>	<b>00 Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02 ....</b>	25	25
<b>67.01</b>	<b>00 Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling within heading No. 05.07 and worked quills and scapes)</b>	100	90
<b>67.02</b>	<b>00 Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit ....</b>	100	90
<b>67.03</b>	<b>00 Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair and other textile materials, prepared for use in making wigs and the like ....</b>	70	35
<b>67.04</b>	<b>00 Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets) ....</b>	100	35
<b>[67.05]</b>			

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
68.01 00	Road and paving setts, curbs and flagstones, of natural stone (except slate) .....	35	18
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69:		
01	— Lighting apparatus .....	50	40
02	— Domestic and decorative articles .....	80	80
03	— Furniture .....	50	40
09	— Other .....	50	25
68.03 00	Worked slate and articles of slate, including articles of agglomerated slate .....	35	35
68.04 00	Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, truing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery ...	7	4
[68.05]			
68.06 00	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up .....	25	10
68.07 00	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13 or in Chapter 69 .....	35	25
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch):		
01	— Asphalt for roofs and walls .....	35	18
09	— Other .....	35	25
68.09 00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances .....	35	0
68.10	Articles of plastering material:		
01	— For buildings .....	35	25
02	— For concrete moulds .....	80	0
09	— Other .....	80	80
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not:		
01	— For buildings .....	35	18
09	— Other .....	80	37
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like:		
01	— For buildings .....	35	25
02	— Corrugated roofing sheets .....	15	10
09	— Other .....	80	80
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures:		
01	— Machine packings and materials therefor of fabricated asbestos, of mixtures with a basis of asbestos and the like .....	25	0
09	— Other .....	25	17

## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
68.14 00	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials	25	25
68.15 00	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micaite and micafolium) .....	40	19
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included:		
01	— Household utensils .....	100	80
02	— Building articles .....	35	18
03	— Flower-pots for planting (which dissolve in the earth) ...	20	20
09	— Other .....	80	80
69.01 00	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite) .....	14	0
69.02 00	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	14	0
69.03 00	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01 ...	14	0
69.04 00	Building bricks (including flooring blocks, support or filler tiles and the like) .....	35	25
69.05 00	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments ..	35	25
69.06 00	Piping, conduits and guttering (including angles, bends and similar fittings) .....	35	18
69.07 00	Unglazed setts, flags and paving, hearth and wall tiles .....	35	35
69.08 00	Glazed setts, flags and paving, hearth and wall tiles .....	35	35
69.09 00	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods .....	35	35
69.10 00	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures .....	80	80
69.11 00	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian) .....	100	80
69.12 00	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery .....	100	80
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture:		
01	— Lamps and lighting apparatus .....	90	40
09	— Other .....	100	46
69.14 00	Other articles .....	70	70
70.01 00	Waste glass (cullet); glass in the mass (excluding optical glass)	18	0
[70.02]			
70.03 00	Glass in balls, rods and tubes, unworked (not being optical glass)	18	0
70.04 00	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles .....	18	0
70.05 00	Unworked drawn or blown glass (including flashed glass), in rectangles .....	18	0
70.06 00	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked	18	0

## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like:		
01	— Multiple-walled insulating glass .....	50	25
09	— Other .....	50	35
70.08	00 Safety glass consisting of toughened or laminated glass, shaped or not .....	50	25
70.09	00 Glass mirrors (including rear-view mirrors), unframed, framed or backed .....	100	46
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass:		
01	— Bottles for ale and soft drinks .....	30	0
09	— Other .....	30	0
70.11	00 Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like .....	30	30
70.12	00 Glass inners for vacuum flasks or for other vacuum vessels .....	100	80
70.13	00 Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses .....	100	80
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:		
01	— Lamps and lamp shades .....	90	40
02	— Oil lamp glasses .....	35	35
03	— Headlamp glasses and reflectors for vehicles .....	35	35
09	— Other .....	100	80
70.15	00 Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like .....	50	50
70.16	00 Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms .....	35	25
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules:		
01	— Glass ampoules .....	18	0
09	— Other .....	35	35
70.18	00 Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses .....	50	50
70.19	00 Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains .....	100	80
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom:		
10	— Yarns, slivers and rovings .....	20	0
20	— Fabrics, including narrow fabrics .....	30	20
	— Other:		
31	— — Glass fibre, unspun, including foil or flakes .....	35	0
32	— — For insulation .....	35	25
39	— — Other .....	35	35
70.21	Other articles of glass:		
01	— Fishing net floats .....	2	2
09	— Other .....	70	70



Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
71.01 00	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	20	0
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):		
10	— <i>Rough diamonds, unsorted</i> .....	20	0
20	— <i>Sorted industrial diamonds, whether or not worked</i> .....	20	0
30	— <i>Sorted diamonds, other than industrial diamonds, rough or simply sawn, cleaved or bruted</i> .....	20	0
40	— <i>Other diamonds</i> .....	20	0
50	— <i>Other precious or semi-precious stones</i> .....	20	0
71.03 00	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) .....	20	0
71.04 00	Dust and powder of natural or synthetic precious or semi-precious stones .....	20	0
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:		
10	— <i>Unwrought</i> .....	20	0
20	— <i>Other</i> .....	20	0
71.06 00	Rolled silver, unworked or semi-manufactured .....	20	0
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured:		
	— <i>Non-monetary:</i>		
11	— — <i>Gold bullion</i> .....	20	0
19	— — <i>Other</i> .....	20	0
20	— <i>Monetary</i> .....	20	0
71.08 00	Rolled gold on base metal or silver, unworked or semi-manufactured .....	20	0
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured:		
10	— <i>Platinum and platinum alloys, unwrought</i> .....	20	0
20	— <i>Other metals of the platinum group and alloys thereof, unwrought</i> .....	20	0
30	— <i>Platinum and other metals of the platinum group and alloys thereof, semi-manufactured</i> .....	20	0
71.10 00	Rolled platinum or other platinum group metals, on base metal or precious metal, unwrought or semi-manufactured .....	20	0
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls, and other waste and scrap, of precious metal:		
10	— <i>Of gold, excluding sweepings containing other precious metals</i> .....	20	0
20	— <i>Other</i> .....	20	0
71.12 00	Articles of jewellery and parts thereof, of precious metal or rolled precious metal .....	60	31
71.14	Other articles of precious metal or rolled precious metal:		
01	— <i>For technical use</i> .....	35	0
09	— <i>Other</i> .....	60	60
71.16 00	Imitation jewellery .....	60	31

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
73.01 00	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms .....	2	0
73.02	Ferro-alloys:		
10	— Ferro-manganese .....	2	0
20	— Ferro-silicon .....	2	0
30	— Other .....	2	0
73.03	Waste and scrap metal of iron or steel:		
10	— Of pig or cast iron .....	2	0
20	— Of alloy steel .....	2	0
30	— Other .....	2	0
73.04 00	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel .....	2	0
73.05	Iron or steel powders; sponge iron or steel:		
10	— Iron or steel powders, including sponge iron powder .....	2	0
20	— Sponge iron or steel, not in powder form .....	2	0
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel:		
10	— Puddled bars and pilings; blocks, lumps and similar forms .	2	0
20	— Ingots .....	2	0
73.07 00	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel	2	0
73.08 00	Iron or steel coils for re-rolling .....	2	0
73.09 00	Universal plates of iron or steel .....	2	0
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel:		
	— Fire rod:		
11	— — Wire rod more than 6 mm in thickness .....	2	0
12	— — Concrete reinforcing bars 13 mm and thinner .....	35	25
13	— — Wire rod, 6 mm and thinner .....	25	17
19	— — Other .....	2	0
	— Bars and rods (excluding wire rod), not further worked than hot-rolled or extruded:		
21	— — Concrete reinforcing bars .....	35	25
29	— — Other .....	2	0
	— Other:		
31	— — Hollow mining drill steel .....	25	25
39	— — Other .....	2	0
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements:		
10	— U, I or H sections, not further worked than hot-rolled or extruded, of less than 80 mm .....	2	0
20	— U, I or H sections, not further worked than hot-rolled or extruded, 80 mm or more; angles, shapes and sections, not further worked than forged .....	2	0
30	— Other angles, shapes and sections, not further worked than hot-rolled or extruded .....	2	0
40	— Angles, shapes and sections, not further worked than cold-formed or cold-finished .....	2	0
50	— Other angles, shapes and sections .....	2	0
60	— Sheet piling .....	2	0
73.12 00	Hoop and strip, of iron or steel, hot-rolled or cold-rolled .....	2	0
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:		
10	— Rolled but not further worked, of a thickness of more than 4.75 mm	2	0
20	— Rolled but not further worked, of a thickness of 3 mm or more but not more than 4.75 mm .....	2	0
30	— Rolled but not further worked, of a thickness of less than 3 mm	2	0

MINISTRY OF FINANCE

— ICELAND

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
40	— Tinned .....	0	0
	— Other:		
51	— — Corrugated sheets (roofing sheets) .....	15	10
59	— — Other .....	7	0
73.14	<b>Iron or steel wire, whether or not coated, but not insulated:</b>		
01	— Welding wire .....	7	0
02	— Wire, 6 mm and thinner .....	18	11
09	— Other .....	7	0
73.15	<b>Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:</b>		
10	— Ingots of high carbon steel .....	2	0
11	— Ingots of stainless or heat-resisting steel .....	2	0
12	— Ingots of other alloy steel .....	2	0
13	— Blooms, billets, slabs, sheet bars (including tinplate bars) and roughly forged pieces, of high carbon steel .....	2	0
14	— Blooms, billets, slabs, sheet bars (including tinplate bars) and roughly forged pieces, of stainless or heat-resisting steel .....	2	0
15	— Blooms, billets, slabs, sheet bars (including tinplate bars) and roughly forged pieces, of other alloy steel .....	2	0
20	— Coils for re-rolling, of high carbon steel .....	2	0
21	— Coils for re-rolling of stainless or heat-resisting steel .....	2	0
22	— Coils for re-rolling, of other alloy steel .....	2	0
30	— Wire rod of high carbon steel .....	2	0
31	— Wire rod of stainless or heat-resisting steel .....	2	0
32	— Wire rod of other alloy steel .....	2	0
40	— Bars and rods (excluding wire rod) and hollow mining drill steel, of high carbon steel .....	2	0
41	— Bars and rods (excluding wire rod) and hollow mining drill steel, of stainless or heat-resisting steel .....	2	0
42	— Bars and rods (excluding wire rod) and hollow mining drill steel, of other alloy steel .....	2	0
50	— Angles, shapes and sections, of high carbon steel .....	2	0
51	— Angles, shapes and sections, of stainless or heat-resisting steel ..	2	0
52	— Angles, shapes and sections, of other alloy steel .....	2	0
60	— Universal plates .....	2	0
61	— Sheets and plates, rolled but not further worked, more than 4.75 mm in thickness, of high carbon steel .....	2	0
62	— Sheets and plates, rolled but not further worked, more than 4.75 mm in thickness, of stainless or heat-resisting steel .....	2	0
63	— Sheets and plates, rolled but not further worked, more than 4.75 mm in thickness, of other alloy steel .....	2	0
64	— Sheets and plates, rolled but not further worked, 3 mm or more but not more than 4.75 mm in thickness, of high carbon steel ..	2	0
65	— Sheets and plates, rolled but not further worked, 3 mm or more but not more than 4.75 mm in thickness, of stainless or heat-resisting steel .....	2	0
66	— Sheets and plates, rolled but not further worked, 3 mm or more but not more than 4.75 mm in thickness, of other alloy steel ....	2	0
67	— Sheets and plates, rolled but not further worked, less than 3 mm in thickness, of high carbon steel .....	2	0
68	— Sheets and plates, rolled but not further worked, less than 3 mm in thickness, of stainless or heat-resisting steel .....	2	0
69	— Sheets and plates, rolled but not further worked, less than 3 mm in thickness, of other alloy steel .....	2	0
70	— Other sheets and plates, of high carbon steel .....	2	0
71	— Other sheets and plates, of stainless or heat-resisting steel .....	2	0
72	— Other sheets and plates, of other alloy steel .....	2	0
80	— Hoop and strip, of high carbon steel .....	2	0
81	— Hoop and strip, of stainless or heat-resisting steel .....	2	0
82	— Hoop and strip, of other alloy steel .....	2	0
90	— Wire of high carbon steel .....	2	0
91	— Wire of stainless or heat-resisting steel .....	2	0
92	— Wire of other alloy steel .....	2	0

## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
73.16	Railway and tramway track construction material of iron or steel, the following: rails, cheek-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails:		
10	— Rails .....	10	0
20	— Other .....	10	0
73.17 00	Tubes and pipes, of cast iron .....	35	17
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits:		
	— "Seamless" tubes and pipes; blanks for tubes or pipes:		
11	— — Pipes for forging, subject to compliance with further definition and decision of the Ministry of Finance .....	2	0
19	— — Other .....	35	17
	— Other:		
21	— — Pipes for forging, subject to compliance with further definition and decision of the Ministry of Finance .....	2	0
22	— — Conduits for electric wiring .....	25	17
29	— — Other .....	35	17
73.19 00	High-pressure hydro-electric conduits of steel, whether or not reinforced .....	35	25
73.20 00	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel:		
01	— For high-pressure conduits, subject to compliance with further definition and decision of the Ministry of Finance .....	25	0
	— Other:		
02	— — Of cast iron .....	25	17
03	— — Of stainless steel .....	25	17
09	— — Other .....	25	17
73.21	Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:		
01	— Indoor fixtures, subject to compliance with further definition and decision of the Ministry of Finance .....	40	31
02	— Bridges and bridge-sections .....	40	19
03	— Buildings, including warehouses .....	40	19
04	— Doors and door frames .....	40	19
05	— Masts, towers and lattice masts .....	40	19
06	— Concrete moulds (moulding systems) .....	40	12
09	— Other .....	40	19
73.22	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:		
01	— Tanks of stainless steel specially made as milk containers ...	10	8
09	— Other .....	50	25
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods:		
01	— Drums .....	30	15
02	— Milk churns of 10 l or more .....	10	10
03	— Tins used as packings for preserves and similar cans .....	50	25
04	— Inscribed tins for packing of export goods .....	4	4
09	— Other .....	60	31
73.24 00	Containers, of iron or steel, for compressed or liquefied gas ....	25	17

## MINISTRY OF FINANCE

## — ICELAND

## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables:		
01	— Wire ropes of 0.5 cm in diameter or less .....	20	20
02	— Wire ropes of more than 0.5 cm in diameter .....	2	0
09	— Other .....	35	35
73.26	00 Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel .....	15	10
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire; expanded metal, of iron or steel:		
01	— Reinforcing netting for concrete .....	35	25
02	— Netting (also coated with plastic materials) of wire of 2 mm thickness or more (BWG 13) .....	10	10
03	— Cloth .....	20	0
04	— Expanded metal .....	14	0
05	— Conveyor belts .....	20	0
09	— Other .....	25	25
[73.28]			
73.29	Chain and parts thereof, of iron or steel:		
01	— Chain of which the cross-sectional dimension of the links is 10 mm or more .....	4	4
02	— Skid chain, protective chain and parts thereof, for motor vehicles and equipment .....	35	35
03	— Transmission chain for machinery .....	25	0
09	— Other .....	25	25
73.30	00 Anchors and grapnels and parts thereof, of iron or steel .....	4	4
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper:		
01	— Galvanised nails .....	50	25
02	— Tacks and staples for nailing machines and equipment .....	50	0
09	— Other .....	50	25
73.32	00 Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, screws (including screw hooks and screw rings), rivets, cotters, cotter-pins and similar articles, of iron or steel; washers (including spring washers) of iron or steel .....	25	17
73.33	00 Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel .....	50	35
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins, curling grips and the like, of iron or steel:		
01	— Dressmaker's pins .....	50	35
09	— Other .....	50	50
73.35	Springs and leaves for springs, of iron or steel:		
01	— For furniture .....	35	0
09	— Other .....	35	35

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
<b>73.37</b>	<b>Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel:</b>		
01	— Central heating boilers and parts thereof .....	35	18
02	— Radiators and parts thereof, also elements .....	35	18
03	— Half-fabricated radiators and half-fabricated elements .....	15	8
09	— Other .....	35	18
<b>73.38</b>	<b>Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:</b>		
	— Domestic articles and parts thereof: iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:		
11	— — Of stainless steel .....	100	80
12	— — Iron or steel wool .....	25	17
19	— — Other .....	100	80
	— Sanitary ware for indoor use and parts thereof:		
21	— — Basins of stainless steel, stamped for the manufacture of sinks, but not further worked .....	50	25
22	— — Sanitary ware and parts thereof, of stainless steel .....	80	37
23	— — Articles for nursing and medical purposes .....	35	35
29	— — Other .....	80	80
<b>[73.39]</b>			
<b>73.40</b>	<b>Other articles of iron or steel:</b>		
10	— Iron castings in the rough state .....	7	0
20	— Steel castings in the rough state .....	7	0
30	— Iron or steel forgings and stampings, in the rough state .....	7	0
	— Other:		
41	— — Bobbins .....	2	2
42	— — Trawl boards .....	2	2
43	— — Trawl board's shoes .....	2	2
44	— — Fishing tackle fasteners, swivels, net floats and sinkers ..	2	2
45	— — Fish cases .....	4	4
46	— — Fish baskets and fishing line tubs .....	4	4
47	— — Fence posts .....	10	10
48	— — Crates and boxes for the transport of milk bottles and milk cartons .....	4	4
49	— — Electric wire jointing boxes .....	25	13
50	— — Articles specially intended for ships .....	25	25
51	— — Horseshoes .....	70	34
52	— — Ground cable muffs .....	25	25
53	— — Boiler fire tubes, dished endplates for boilers and other pressure vessels .....	7	0
54	— — Brush holders .....	70	0
55	— — Tanks, vats and similar containers of a capacity of 50—300 l	70	25
56	— — Clips and clamps for hoses made of plastic materials, rubber, textile materials and the like; locking devices for transmission and conveyor belts .....	70	17
59	— — Other .....	70	70
<b>74.01</b>	<b>Copper matte; unwrought copper (refined or not); copper waste and scrap:</b>		
10	— Copper matte; cement copper (precipitated copper) .....	4	0
20	— Copper waste and scrap .....	4	0
30	— Unrefined copper .....	4	0
40	— Refined copper, including copper alloys .....	4	0

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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
74.02 00	Master alloys .....	4	0
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire:		
01	— Bars, rods, angles, shapes and sections .....	4	0
02	— Wire .....	15	0
03	— Welding wire .....	7	0
74.04 00	Wrought plates, sheets and strip, of copper .....	4	0
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm:		
01	— Foil for radiator tubes and printed circuits .....	7	0
09	— Other .....	25	0
74.06 00	Copper powders and flakes .....	4	0
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper:		
01	— Of phosphor-bronze casing metal, not processed .....	4	0
09	— Other .....	25	17
74.08 00	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper .....	25	17
[74.09]	or copper wire, but excluding insulated electric wires and cables	35	35
74.11 00	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire; expanded metal, of copper .....	20	0
[74.12]			
[74.13]			
[74.14]			
74.15 00	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper; bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped screws (including screw hooks and screw rings), rivets, cotters, cotter-pins and similar articles, of copper; washers (including spring washers) of copper .....	25	17
74.16 00	Springs, of copper .....	25	25
74.17 00	Cooking and heating apparatus of a kind used for domestic pur- poses, not electrically operated, and parts thereof, of copper ...	70	70
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper:		
10	— Domestic articles and parts thereof .....	80	80
20	— Sanitary ware for indoor use and parts thereof .....	100	80
74.19	Other articles of copper:		
01	— Fishing tackle fasteners, swivels, rings for seine nets and the like .....	2	0
02	— Articles specially intended for ships .....	25	25
03	— Electric wire jointing boxes .....	25	13
04	— Articles of copper or copper alloys not further worked than roughly formed .....	7	0
05	— Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 l, whether or not lined or heat-insu- lated, but not fitted with mechanical or thermal equipment	50	25
06	— Chain and parts thereof .....	60	60
09	— Other .....	70	70

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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap:		
10	— Nickel mattes, nickel sinters and other intermediate products of nickel metallurgy .....	4'	0
20	— Nickel waste and scrap .....	4'	0
30	— Unwrought nickel .....	4'	0
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire:		
01	— Bars and rods, angles, shapes and sections .....	4'	0
02	— Wire .....	15	0
75.03	00 Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes .....	4	0
75.04	00 Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel .....	25	17
75.05	00 Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis .....	4	0
75.06	Other articles of nickel:		
01	— Nails, tacks, screws and the like .....	50	25
02	— Sanitary ware .....	80	80
03	— Domestic articles .....	100	80
09	— Other .....	70	70
76.01	Unwrought aluminium; aluminium waste and scrap:		
10	— Aluminium waste and scrap .....	4'	4
20	— Unwrought aluminium .....	4'	4
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire:		
01	— Bars, rods, angles, shapes and sections .....	4'	0
02	— Welding wire .....	7	0
09	— Other .....	15	0
76.03	Wrought plates, sheets and strip, of aluminium:		
01	— Corrugated or formed plates for buildings .....	15	10
09	— Other .....	0	0
76.04	00 Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm .....	25	0
76.05	00 Aluminium powders and flakes .....	4	0
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium:		
01	— Profile pipes for forging, subject to compliance with further definition and decision of the Ministry of Finance .....	4	0
09	— Other .....	25	17
76.07	00 Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium .....	25	17
76.08	00 Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium .	40	19
76.09	00 Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment .....	50	25



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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods:		
01	— Milk churns of 10 l or more .....	10	10
02	— Drums .....	30	15
03	— Collapsible tubes .....	25	0
04	— Tins used as packings for preserves .....	50	25
09	— Other .....	60	31
76.11 00	Containers, of aluminium, for compressed or liquefied gas .....	25	17
76.12 00	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	35	35
[76.13]			
[76.14]			
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:		
10	— Domestic articles and parts thereof .....	100	80
20	— Sanitary ware for indoor use and parts thereof .....	80	80
76.16	Other articles of aluminium:		
01	— Net floats .....	2	2
02	— Fish cases .....	4	4
03	— Fish baskets and fishing line tubs .....	4	4
04	— Nails, tacks, screws and the like .....	25	17
05	— Articles specially intended for ships .....	25	25
06	— Anodes .....	4	0
07	— Electric wire jointing boxes .....	25	13
08	— Articles of aluminium not further worked than roughly formed .....	7	0
09	— Handles and helvies .....	70	18
11	— Tanks, vats and similar containers of a capacity of 50—300 l	70	25
12	— Crates and boxes for the transport of milk bottles and milk cartons .....	70	11
	— Gauze, cloth, grill, netting, reinforcing fabric and similar articles:		
13	— — Netting (also coated with plastic materials) of wire of 2 mm thickness or more (BWG 13) .....	20	10
14	— — Cloth .....	35	0
15	— — Other .....	35	25
16	— Expanded metal .....	14	0
19	— Other .....	70	70
77.01	Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap:		
10	— Magnesium waste and scrap .....	11	0
20	— Unwrought magnesium .....	11	0
77.02 00	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium; other articles of magnesium .....	25	17
[77.03]			
77.04	Beryllium, unwrought or wrought, and articles of beryllium:		
10	— Unwrought beryllium; beryllium waste and scrap .....	35	0
20	— Wrought beryllium and articles of beryllium .....	35	35

## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap:		
10	— Lead waste and scrap .....	4	0
20	— Unrefined lead .....	4	0
30	— Refined lead, excluding lead alloys .....	4	0
40	— Lead alloys .....	4	0
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire:		
01	— Bars, rods, angles, shapes and sections .....	4	0
02	— Wire .....	15	0
78.03	00 Wrought plates, sheets and strip, of lead .....	4	0
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 g/m <sup>2</sup> ; lead powders and flakes:		
01	— Powders .....	4	0
09	— Other .....	25	0
78.05	00 Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead .....	25	17
78.06	Other articles of lead:		
01	— Sinkers, lead weights for fishing nets and seines .....	2	2
02	— Articles specially intended for ships .....	25	25
09	— Other .....	35	35
79.01	Unwrought zinc; zinc waste and scrap:		
10	— Zinc waste and scrap .....	4	0
20	— Unwrought zinc .....	4	0
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire:		
01	— Bars, rods, angles, shapes and sections .....	4	0
02	— Wire .....	7	0
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes:		
10	— Wrought plates, sheets and strip, of zinc; zinc foil .....	4	0
20	— Zinc powders, dust (blue powder) and flakes .....	4	0
79.04	00 Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc .....	25	17
[79.05]			
79.06	Other articles of zinc:		
01	— Nails, tacks, screws and the like .....	35	17
02	— Sanitary ware .....	80	80
03	— Domestic articles .....	100	80
04	— Anodes .....	25	0
05	— Fabricated building components .....	60	25
09	— Other .....	35	35
80.01	Unwrought tin; tin waste and scrap:		
10	— Tin waste and scrap .....	4	0
20	— Unwrought tin .....	4	0
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire:		
01	— Bars, rods (including soldering tin), angles, shapes and sections .....	4	0
02	— Wire .....	15	0
80.03	00 Wrought plates, sheets and strip, of tin .....	4	0
80.04	00 Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m <sup>2</sup> ; tin powders and flakes .....	4	0

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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
80.05 00	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin .....	25	17
80.06	Other articles of tin:		
01	— Collapsible tubes .....	25	0
02	— Domestic articles .....	100	80
09	— Other .....	35	35
81.01	Tungsten (wolfram), unwrought or wrought, and articles thereof:		
10	— Unwrought tungsten; tungsten waste and scrap .....	11	0
20	— Wrought tungsten and articles of tungsten .....	11	0
81.02	Molybdenum, unwrought or wrought, and articles thereof:		
10	— Unwrought molybdenum; molybdenum waste and scrap .....	11	0
20	— Wrought molybdenum and articles of molybdenum .....	11	0
81.03	Tantalum, unwrought or wrought, and articles thereof:		
10	— Unwrought tantalum; tantalum waste and scrap .....	11	0
20	— Wrought tantalum and articles of tantalum .....	11	0
81.04	Other base metals, unwrought or wrought, and articles thereof; cermetes, unwrought or wrought, and articles thereof:		
10	— Waste and scrap of uranium depleted in U235 or of thorium; such metals, unwrought or wrought, and articles thereof .....	11	0
20	— Waste and scrap of the metals of this heading, other than those of subheading 10, or of cermetes; unwrought metals of this heading, other than those of subheading 10; unwrought cermetes .....	11	0
30	— Wrought metals of this heading, other than those of subheading 10, and articles of such metals; wrought cermetes and articles of cermetes .....	11	0
82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:		
01	— Scythes and blades therefor .....	14	14
02	— Scythe-handles and rakes .....	25	13
09	— Other .....	25	25
82.02 00	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades) .....	7	4
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps:		
10	— Wrenches and spanners .....	7	4
20	— Files and rasps .....	7	4
30	— Other .....	7	4
82.04 00	Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated) .....	7	4
82.05 00	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits ....	7	4
82.06 00	Knives and cutting blades, for machines or for mechanical appliances .....	7	4
82.07 00	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium) .....	7	4

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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06, and blades therefor:		
01	— Table knives .....	100	80
02	— Knife blades .....	25	25
09	— Other .....	100	80
[82.10]			
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips):		
01	— Razors .....	25	25
09	— Other .....	100	90
82.12	Scissors (including tailors' shears), and blades therefor:		
01	— Sheep shears, herring scissors, and blades therefor .....	25	25
09	— Other .....	70	70
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicule and chiropody sets and appliances (including nail files):		
01	— Cutting heads for electric hair clippers, scalpels and combs for sheep shears: tree secateurs .....	25	25
09	— Other .....	70	70
82.14	00 Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware .....	100	80
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal:		
01	— Snap locks .....	30	30
02	— Padlocks .....	30	30
03	— Key operated locks for furniture and doors .....	15	0
04	— Keys and key-blanks .....	15	0
05	— For automobiles and other vehicles .....	30	30
09	— Other .....	30	30
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like:		
01	— Locks and hinges, n. e. s. ....	30	0
02	— Fittings and mountings for furniture .....	30	0
03	— Fittings and mountings for automobiles and other vehicles .....	30	30
09	— Other .....	30	30
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal:		
01	— Safety doors, with or without framework, for installation in buildings .....	40	19
09	— Other .....	100	80
83.04	00 Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03 .....	100	80
83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal:		
01	— Fittings for loose-leaf binders, for stationery books and the like .....	30	0
02	— Staples .....	30	0
09	— Other .....	30	30

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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
83.06	Statuettes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metal; mirrors of base metal:		
01	— Photograph, picture and similar frames; mirrors .....	70	34
09	— Other .....	100	90
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22):		
01	— Buoy lanterns and parts thereof .....	11	11
02	— Navigation lanterns, oil lamps, gas lighting apparatus and parts thereof .....	25	25
03	— Operation lamps .....	35	35
04	— Street lamps, and flood lights for parks .....	35	18
05	— Fluorescent lamps .....	70	34
09	— Other .....	90	40
83.08 00	Flexible tubing and piping, of base metal .....	25	17
83.09 00	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal .....	10	0
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal:		
01	— Bungs (also threaded) and bung covers .....	21	0
02	— Bottle caps, n. e. s. ....	70	34
03	— Printed covers of tins for export products, provided they carry an appropriate inscription .....	4	4
04	— Caps for milk bottles, and lids for "skyr" containers .....	14	14
09	— Other .....	50	0
83.14 00	Sign-plates, name-plates, numbers, letters and other signs, of base metal .....	70	34
83.15 00	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying .....	7	0
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers:		
10	— Steam or other vapour generating boilers and super-heated water boilers .....	18	0
20	— Parts .....	18	0
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units:		
10	— Auxiliary plant for use with boilers of heading No. 84.01 and condensers for vapour engines or power units .....	18	0
20	— Parts .....	18	0
84.03 00	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers .....	7	0

[84.04]

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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
84.05	Steam or other vapour power units, whether or not incorporating boilers:		
10	— Power units .....	7	
20	— Parts .....	7	0
84.06	Internal combustion piston engines:		
10	— Aircraft engines .....	0	0
20	— Parts of aircraft engines .....	0	0
	— Engines for propelling vehicles of Chapter 87:		
31	— — Petrol engines and other spark-ignition engines .....	25	25
	— — Diesel engines and compression-ignition engines:		
32	— — — Less than 100 horsepower DIN .....	25	25
33	— — — 100—399 horsepower DIN .....	25	25
39	— — — Other .....	25	25
40	— Outboard marine engines .....	25	25
	— Marine propulsion engines, other than outboard:		
51	— — Petrol engines and other spark-ignition engines .....	25	25
	— — Diesel engines and other compression-ignition engines:		
52	— — — Less than 100 horsepower DIN .....	25	25
53	— — — 100—399 horsepower DIN .....	25	25
59	— — — Other .....	25	0
	— Other engines:		
61	— — Less than 100 horsepower DIN .....	25	25
62	— — 100—399 horsepower DIN .....	25	25
69	— — Other .....	25	25
70	— Parts of the engines of subheadings 31 to 69 .....	25	25
84.07	Hydraulic engines and motors (including water wheels and water turbines):		
10	— Water turbines .....	25	25
20	— Other hydraulic engines and motors .....	25	17
30	— Regulators; parts .....	25	17
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:		
10	— Pumps for dispensing fuel or lubricants, of the types used in filling stations or garages, fitted, or designed to be fitted, with a measuring device .....	35	25
20	— Reciprocating pumps, other than those of subheading 10 .....	25	12
	— Centrifugal pumps, other than those of subheading 10:		
31	— — Fish pumps .....	4	4
32	— — Pumps of stainless steel and/or plastic materials, n. e. s. .....	35	0
39	— — Other .....	35	12
	— Rotary pumps, other than those of subheading 10:		
41	— — Gear pumps .....	35	0
49	— — Other .....	35	12
50	— Other pumps for liquids and liquid elevators .....	35	12
	— Parts:		
61	— — For pumps of subheadings 31, 32 and 41 .....	35	0
69	— — Other .....	35	12

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Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base	Concession
		Rate of Duty %	Rate of Duty %
84.11	<b>Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:</b>		
	— <i>Pumps and compressors:</i>		
11	— — Compressors for cooling and freezing installations . . . . .	7	0
12	— — Air compressor blocks having a working pressure of up to 2 m <sup>3</sup> per minute . . . . .	7	0
19	— — Other . . . . .	35	12
	— <i>Parts of pumps or compressors:</i>		
21	— — For compressors of subheadings 11 and 12 . . . . .	7	0
29	— — Other . . . . .	35	12
30	— <i>Free-piston generators for gas turbines and parts thereof</i> . . . . .	35	12
	— <i>Fans, blowers and the like, and parts thereof:</i>		
41	— — Hay blowers . . . . .	10	8
42	— — Parts for hay blowers . . . . .	10	8
49	— — Other . . . . .	35	12
84.12 00	<b>Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air</b> . . . . .	25	13
84.13	<b>Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances:</b>		
01	— Furnace burners (atomisers), mechanical . . . . .	7	0
09	— Other . . . . .	25	25
84.14 00	<b>Industrial and laboratory furnaces and ovens, non-electric</b> . . . . .	7	0
84.15	<b>Refrigerators and refrigerating equipment (electrical and other):</b>		
10	— <i>Refrigerators of household type, whether or not containing a deep-freezer compartment</i> . . . . .	80	80
20	— <i>Deep-freezers of household type</i> . . . . .	80	80
	— <i>Other refrigerators and refrigerating equipment:</i>		
31	— — Counters and display cases for shops . . . . .	35	35
	— — <i>Ice-making machines:</i>		
32	— — — For restaurants . . . . .	35	35
33	— — — Other . . . . .	15	8
39	— — Other . . . . .	15	8
	— <i>Parts:</i>		
41	— — For machinery of subheadings 10 and 20 . . . . .	50	50
42	— — For machinery of subheadings 31 and 32 . . . . .	35	35
49	— — Other . . . . .	7	0
84.16 00	<b>Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor</b> . . . . .	7	0
84.17	<b>Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:</b>		
10	— <i>Domestic instantaneous or storage water heaters, non-electrical, and parts thereof</i> . . . . .	35	35
	— <i>Other machinery, plant and equipment, and parts thereof:</i>		
21	— — Machinery for the fish and whale industry . . . . .	7	7
22	— — Milk processing machines (except cream separators) . . . . .	7	4

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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
23	— — Coffee urns, frying pans, warming units, cafeteria equipment, restaurant stoves .....	25	13
24	— — Other equipment of the kind used in restaurants and canteens .....	7	7
29	— — Other .....	7	0
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:		
	— Centrifuges:		
11	— — Cream separators .....	7	4
	— — Centrifugal clothes driers:		
12	— — — Mainly for domestic use .....	80	80
13	— — — Other .....	35	35
19	— — Other .....	25	0
	— Filtering or purifying machinery and apparatus:		
	— — Air filters:		
21	— — — Mainly for domestic use .....	80	80
22	— — — Other .....	25	25
23	— — Fish cake presses .....	25	7
24	— — Fish oil strainers .....	7	0
29	— — Other .....	25	25
	— Parts:		
31	— — For machinery of subheadings 12 and 21 .....	50	50
32	— — For machinery of subheadings 19 and 24 .....	25	0
33	— — For machinery of subheadings 11 and 23 .....	7	7
39	— — Other .....	35	25
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:		
10	— Dish washing machines of the household type .....	80	80
	— Other machinery:		
21	— — Other dish washing machines .....	35	35
29	— — Other .....	7	0
	— Parts:		
31	— — Spare parts (but not ancillary articles) for dish washing machines .....	50	50
39	— — Other .....	7	0
84.22	Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23:		
	— Pulley tackle and hoists, other than skip hoists; winches and capstans:		
11	— — Power blocks for fishing vessels and winches for slipways .....	7	4
12	— — Winches, including anchor winches and marine winches .....	7	6
13	— — Portable trolleys with moving devices .....	35	0
19	— — Other .....	35	17



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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
	— <i>Ships' derricks; cranes, other than cable cranes; mobile lifting frames:</i>		
21	— — Lifting cranes .....	18	18
29	— — Other .....	35	35
	— <i>Elevators and conveyors, pneumatic:</i>		
31	— — Hay blowers (for moving hay) .....	10	8
39	— — Other .....	35	35
	— <i>Lifts and skip hoists:</i>		
41	— — For goods and passengers .....	40	40
49	— — Other .....	35	35
50	— <i>Escalators and moving pavements</i> .....	35	35
	— <i>Other machinery:</i>		
61	— — Conveyor belts and Archimedes' screws, n. e. s. ....	35	13
62	— — Tipping bodies for vehicles .....	35	18
69	— — Other .....	35	35
	— <i>Parts:</i>		
71	— — For machinery of subheadings 11, 12, 13, 19, 31, 61 and 62	35	0
79	— — Other .....	35	35
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):		
10	— <i>Pile-drivers; snow-ploughs, not self-propelled</i> .....	25	25
	— <i>Bulldozers, angledozers and levellers, self-propelled:</i>		
21	— — Bulldozers .....	25	25
22	— — Road scrapers .....	25	25
29	— — Other .....	25	25
30	— <i>Mechanical shovels and excavators, self-propelled</i> .....	25	25
40	— <i>Other machinery, self-propelled</i> .....	25	25
50	— <i>Boring and sinking machinery, not self-propelled</i> .....	25	25
	— <i>Other machinery, not self-propelled:</i>		
61	— — Loaders for ordinary wheeled tractors .....	7	4
69	— — Other .....	25	25
70	— <i>Parts</i> .....	25	25
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers:		
10	— <i>Ploughs</i> .....	7	4
20	— <i>Seeders, planters and transplanters; fertiliser distributors and manure spreaders</i> .....	7	4
	— <i>Scarifiers, cultivators, weeders, hoes and harrows:</i>		
31	— — Harrows .....	7	4
39	— — Other .....	7	4
40	— <i>Other machinery</i> .....	7	4
50	— <i>Parts</i> .....	7	4
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29):		
	— <i>Lawn mowers:</i>		
11	— — Worked by hand .....	35	35
19	— — Other .....	35	35
20	— <i>Combined harvester-threshers</i> .....	7	4

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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
	— <i>Other harvesting or threshing machinery; mowers, other than lawn mowers; straw or fodder presses:</i>		
31	— — Mowers, other than lawn mowers .....	7	4
32	— — Harvesting machines for potatoes and other vegetables .....	7	4
33	— — Rakes and tedders .....	7	4
39	— — Other .....	7	4
	— <i>Winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce:</i>		
41	— — Sorting machines .....	7	4
49	— — Other .....	7	4
	— <i>Parts:</i>		
51	— — For lawn mowers .....	35	35
59	— — Other .....	7	4
84.26	Dairy machinery (including milking machines):		
10	— <i>Milking machines</i> .....	7	4
	— <i>Other dairy machinery:</i>		
21	— — Milk processing machines .....	7	4
29	— — Other .....	7	4
30	— <i>Parts</i> .....	7	4
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:		
10	— <i>Machinery</i> .....	7	4
20	— <i>Parts</i> .....	7	4
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables:		
10	— <i>Machinery</i> .....	7	7
20	— <i>Parts</i> .....	7	7
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing:		
	— <i>Machinery:</i>		
11	— — Machinery for the bread and biscuit industries .....	7	0
12	— — Machinery for the chocolate and sugar confectionery industries .....	7	0
13	— — Machinery for the preparation of meat .....	7	0
14	— — Machinery for the beverage industries .....	7	0
15	— — Fish processing machinery: for filleting, splitting, skinning, heading and gutting fish; for salting of herring .....	7	4
19	— — Other .....	7	0
20	— <i>Parts</i> .....	7	0
84.31	Machinery for making or finishing cellulosic pulp, paper or paper-board:		
10	— <i>Machinery for making cellulosic pulp</i> .....	7	0
20	— <i>Machinery for making or finishing paper or paperboard</i> .....	7	0
30	— <i>Parts</i> .....	7	0
84.32	Book-binding machinery, including book-sewing machines:		
10	— <i>Machinery</i> .....	7	0
20	— <i>Parts</i> .....	7	0

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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard:		
10	— <i>Machines and machinery</i> .....	7	0
20	— <i>Parts</i> .....	7	0
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed slongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):		
10	— <i>Machinery, apparatus and accessories for type-founding or type-setting and machinery for preparing or working printing blocks, plates or cylinders</i> .....	7	0
20	— <i>Printing type, impressed slongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes</i> .....	7	0
30	— <i>Parts</i> .....	7	0
84.35	Other printing machinery; machines for uses ancillary to printing:		
10	— <i>Rotary presses</i> .....	7	0
20	— <i>Platen presses</i> .....	7	0
30	— <i>Other printing machinery</i> .....	7	0
40	— <i>Machines for uses ancillary to printing</i> .....	7	0
50	— <i>Parts</i> .....	7	0
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines:		
10	— <i>Machines for extruding man-made textiles</i> .....	7	0
20	— <i>Machines of a kind used for processing natural or man-made textile fibres</i> .....	7	0
30	— <i>Textile spinning or twisting machines; textile doubling, throwing or reeling (including weft-winding) machines</i> .....	7	0
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines:		
10	— <i>Weaving machines (looms)</i> .....	7	0
20	— <i>Knitting machines</i> .....	7	0
30	— <i>Other machines</i> .....	7	0
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, bobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, halds and hald-lifters and hosiery needles):		
10	— <i>Parts and accessories for use with the machines of heading No. 84.36</i> .....	7	0
20	— <i>Auxiliary machinery for use with machines of heading No. 84.37</i> .....	7	0
30	— <i>Parts and accessories for use with the machines of heading No. 84.37 or with the auxiliary machinery of subheading 20</i> .....	7	0
84.39	00 Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	7	0

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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:		
10	— <i>Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg</i> .....	80	80
	— <i>Clothes-washing machines, each of a dry linen capacity exceeding 6 kg:</i>		
21	— — For domestic use .....	80	80
29	— — Other .....	35	35
30	— <i>Dry-cleaning machines</i> .....	35	35
40	— <i>Drying machines, industrial</i> .....	35	35
50	— <i>Drying machines, other than industrial</i> .....	80	80
	— <i>Other machinery and machines:</i>		
	— — Ironing machines:		
61	— — — Mainly for domestic use .....	80	80
62	— — — Other .....	7	0
63	— — Finishing machines for yarns and fabrics .....	7	0
64	— — Printing machines .....	7	0
69	— — Other .....	25	25
	— <i>Parts:</i>		
71	— — For machinery of subheadings 10, 21, 50 and 61 .....	50	50
72	— — For machinery of subheadings 29, 30, 40 and 69 .....	35	35
79	— — Other .....	25	0
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles:		
	— <i>Sewing machines:</i>		
11	— — For domestic use .....	7	0
12	— — Other .....	7	0
20	— <i>Sewing machine needles; furniture specially designed for sewing machines; parts of the goods of heading No. 84.41</i> .....	7	0
84.42	00 Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	7	0
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries:		
10	— <i>Converters, ladles, ingot moulds and casting machines</i> .....	7	0
20	— <i>Parts</i> .....	7	0
84.44	Rolling mills and rolls therefor:		
10	— <i>Rolling mills</i> .....	7	0
20	— <i>Rolls and other parts</i> .....	7	0
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50:		
10	— <i>Machine-tools operating by electro-erosion or other electric or electronic processes; ultrasonic machine-tools</i> .....	7	0
15	— <i>Gear-cutting machines</i> .....	7	0
20	— <i>Lathes</i> .....	7	0
25	— <i>Reaming or milling machines</i> .....	7	0
30	— <i>Drilling or boring machines</i> .....	7	0
35	— <i>Sawing (including friction or abrasive cutting off) machines</i> ...	7	0
40	— <i>Planing machines</i> .....	7	0
45	— <i>Tapping or screw-cutting machines</i> .....	7	0

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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
50	— Sharpening, trimming, trueing, grinding, polishing, lapping, dressing or surfacing machines and similar machines operating by means of grinding wheels, abrasives or polishing products	7	0
55	— Presses, other than those of subheadings 60, 65 and 70	7	0
60	— Forging machines and stamping machines	7	0
65	— Bending, forming, folding or flattening machines	7	0
70	— Shearing, punching or notching machines	7	0
75	— Other machine-tools for working metal or metal carbides	7	0
84.46 00	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49	7	0
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49:		
01	— Wood-working machines	7	0
09	— Other	7	0
84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand:		
10	— Work holders, self-opening dieheads and dividing heads for machine-tools; tool holders	7	0
20	— Other accessories and parts for use with the machine-tools of heading No. 84.45	7	0
30	— Other accessories and parts for use with the machine-tools of heading No. 84.46 or 84.47	7	0
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor:		
10	— Tools	7	0
20	— Parts	7	0
84.50 00	Gas-operated welding, brazing, cutting and surface tempering appliances	7	0
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines:		
10	— Typewriters with ordinary characters, electric	35	35
	— Typewriters with ordinary characters, non-electric:		
21	— — Portable typewriters	35	35
29	— — Other	35	35
	— Other typewriters; cheque-writing machines:		
31	— — Cheque-writing machines	35	35
32	— — Braille typewriters	35	0
39	— — Other	35	35

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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:		
10	— <i>Sorting, screening, separating or washing machines</i> .....	25	18
20	— <i>Crushing or grinding machinery</i> .....	25	18
	— <i>Mixing or kneading machinery:</i>		
31	— — <i>Concrete mixers</i> .....	25	0
32	— — <i>Machinery for the ceramic industries and for forming foundry moulds of sand</i> .....	25	0
39	— — <i>Other</i> .....	25	0
40	— <i>Other machines and machinery</i> .....	25	18
50	— <i>Parts</i> .....	25	0
84.57 00	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves .....	7	0
84.58 00	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance .....	40	40
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:		
10	— <i>Nuclear reactors and parts thereof</i> .....	7	0
20	— <i>Machines and mechanical appliances for public works, building or the like</i> .....	25	25
30	— <i>Machines and mechanical appliances for the animal or vegetable fats and oils industry</i> .....	7	0
40	— <i>Machines and mechanical appliances for the rubber or artificial plastic materials industries</i> .....	7	0
50	— <i>Machines and mechanical appliances for the tobacco industry</i> ..	25	25
60	— <i>Machines and mechanical appliances for treating wood</i> .....	7	0
70	— <i>Machines and mechanical appliances for treating metal or metal carbides</i> .....	7	0

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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
	— <i>Other machines and mechanical appliances:</i>		
81	— — For the woodworking and furniture industries, and for brush and basket makers, n. e. s. ....	25	0
82	— — Sanitary ware .....	80	80
83	— — Steering machinery for ships .....	4	4
84	— — For the chemical industries, n. e. s. ....	25	0
89	— — Other .....	25	25
	— <i>Parts of the machines and mechanical appliances of subheadings 20—29:</i>		
91	— — For machinery of subheadings 20, 50, 82 and 89 .....	25	25
99	— — Other .....	7	0
84.60	00 Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials .....	7	0
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves:		
	— Of iron or steel:		
01	— — Valves for gases, also with pressure meters .....	35	0
02	— — Valves and taps of stainless steel .....	7	0
03	— — Taps, n. e. s. ....	35	35
04	— — Thermostatically controlled valves .....	35	35
09	— — Other .....	35	35
	— Of copper and copper alloys:		
11	— — Valves for gases, also with pressure meters .....	35	0
12	— — Taps, mixing taps and valves .....	35	35
13	— — Thermostatically controlled valves .....	35	35
14	— — Other .....	35	35
15	— Of other metals .....	35	35
16	— Of plastic materials .....	35	0
19	— Other .....	35	35
84.62	00 Ball, roller or needle roller bearings .....	14	10
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:		
01	— For aircraft .....	0	0
02	— Propeller shafts, propeller shaft pipes, propeller shaft linings, marine gear, complete, for ships' engines, if obviously intended for that use .....	4	4
03	— Bearing housings .....	14	10
04	— Transmission shafts and cranks, n. e. s. ....	25	17
05	— Plain shaft bearings, n. e. s. ....	25	17
06	— Gears, gearing and other assemblies for variable speed, n. e. s. ....	25	17
07	— Flywheels and pulleys .....	25	17
09	— Clutches and shaft couplings .....	25	17
84.64	00 Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; 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 .....	25	17
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter:		
01	— Ships' propellers, propeller condensers and reversible propeller assemblies .....	4	4
09	— Other .....	25	25

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Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:		
10	— <i>D. C. motors and generators</i> .....	35	35
	— <i>Other motors, including universal (A.C./D.C.) motors:</i>		
21	— — Solely for alternating current .....	35	18
29	— — Other .....	35	35
	— <i>A.C. generators:</i>		
31	— — Up to and including 1000 kW .....	35	35
39	— — Other .....	35	35
40	— <i>Generating sets with internal combustion piston engines</i> .....	35	35
	— <i>Rotary converters:</i>		
51	— — For welding equipment .....	35	0
59	— — Other .....	35	35
60	— <i>Parts of the goods of subheadings 10—59</i> .....	35	35
	— <i>Liquid dielectric transformers:</i>		
71	— — Up to and including 1000 kW .....	35	18
74	— — Other .....	35	35
	— <i>Other transformers:</i>		
76	— — For welding equipment .....	35	0
79	— — Other .....	35	18
80	— <i>Static converters, rectifiers and rectifying apparatus</i> .....	35	35
	— <i>Inductors:</i>		
85	— — Ballasts .....	10	0
89	— — Other .....	35	35
90	— <i>Parts of the goods of subheadings 71—89</i> .....	35	35
85.04	Electric accumulators:		
10	— <i>Accumulators</i> .....	40	19
20	— <i>Parts</i> .....	10	0
85.05	Tools for working in the hand, with self-contained electric motor	7	4
85.07	Shavers and hair clippers, with self-contained electric motor:		
01	— Sheep shears .....	25	4
02	— Shavers with self-contained electric motor .....	80	80
03	— Spare parts (but not ancillary articles) for electric shavers	50	50
04	— Hair clippers and parts thereof .....	25	25
09	— Other .....	80	80
85.08	00 Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines .....	35	35



MINISTRY OF FINANCE

— ICELAND

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric or laser-operated welding, brazing, soldering or cutting machines and apparatus:		
10	— <i>Electric furnaces, ovens and induction or dielectric heating equipment, and parts thereof</i> .....	7	0
20	— <i>Electric or laser-operated welding, brazing, soldering or cutting machines and apparatus</i> .....	7	0
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:		
10	— <i>Electric instantaneous or storage water heaters and immersion heaters</i> .....	35	35
	— <i>Electric soil heating apparatus and electric space heating apparatus:</i>		
21	— — <i>Electric stoves, and other electric house heating apparatus</i>	35	35
29	— — <i>Other</i> .....	80	80
30	— <i>Electric hair dressing apparatus</i> .....	80	80
	— <i>Electric smoothing irons:</i>		
41	— — <i>1700 g or more</i> .....	80	25
49	— — <i>Other</i> .....	80	80
	— <i>Electro-thermic domestic appliances:</i>		
51	— — <i>Cookers</i> .....	80	37
52	— — <i>Ovens and fryers</i> .....	80	37
53	— — <i>Wash boilers</i> .....	80	37
54	— — <i>Coffee makers</i> .....	80	80
55	— — <i>Kettles</i> .....	35	35
56	— — <i>Toasters</i> .....	80	80
57	— — <i>Pans</i> .....	80	80
59	— — <i>Other</i> .....	80	80
	— <i>Electric heating resistors:</i>		
61	— — <i>For apparatus of subheadings 10—59</i> .....	35	35
69	— — <i>Other</i> .....	35	25
70	— <i>Parts</i> .....	35	35

MINISTRY OF FINANCE

— ICELAND

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
85.18 00	Electrical capacitors, fixed or variable .....	35	0
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentio- meters), other than heating resistors; printed circuits; switch- boards (other than telephone switchboards) and control panels: — <i>Electrical apparatus and parts thereof for making and breaking, for protecting or for making connections to or in electrical circuits; switchboards and control panels and parts thereof:</i>		
11	— — Switches with contacts rated up to and including 5 amp and 30—200 amp, for voltage 660 V or lower. Change-over switches and relays .....	7	0
12	— — Switches, n. e. s. ....	35	35
13	— — Fuses with contacts rated up to and including 5 amp and 30—200 amp, for voltage 660 V or lower .....	35	0
14	— — Fuses, n. e. s. ....	35	35
15	— — Surge suppressors and other protective apparatus, n. e. s.	35	35
16	— — Lampholders, plugs and connecting apparatus rated up to and including 5 amp and 30—200 amp. Multiple connectors with more than 3 contacts; terminal strips .....	7	0
17	— — Lamp wire-connectors .....	35	18

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
18	— — Connecting apparatus, n. e. s. ....	35	35
19	— — Junction boxes ....	35	18
21	— — Switchboards and control panels ....	35	35
29	— — Other ....	35	35
30	— Printed circuits and parts thereof ....	35	0
40	— Resistors, fixed or variable (including potentiometers), other than heating resistors, and parts thereof ....	35	0
<b>85.21</b>	<b>Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; light emitting diodes; electronic microcircuits:</b>		
10	— Cathode-ray television picture tubes ....	35	35
20	— Other electronic valves and tubes (including television camera tubes) ....	35	35
	— Diodes, transistors and similar semi-conductor devices; light emitting diodes; photocells (including photodiodes and phototran- sistors):		
31	— — Photocells ....	35	0
32	— — Transistors and diodes ....	35	0
39	— — Other ....	35	35
40	— Electronic microcircuits ....	35	0
50	— Piezo-electric crystals, mounted ....	35	0
60	— Parts ....	35	35
<b>85.22</b>	<b>Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter:</b>		
10	— Particle accelerators and parts thereof ....	7	0
20	— Other ....	35	35
<b>85.23</b>	<b>Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:</b>		
01	— Underground and submarine cables ....	35	35
09	— Other ....	35	25
<b>85.24</b>	<b>Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes ....</b>	<b>25</b>	<b>13</b>
<b>85.25</b>	<b>Insulators of any material:</b>		
10	— Of glass ....	25	17
20	— Of ceramic materials ....	25	17
30	— Of other materials ....	25	17
<b>85.26</b>	<b>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25:</b>		
10	— Of glass ....	25	17
20	— Of ceramic materials ....	25	17
30	— Of other materials ....	25	17
<b>85.27</b>	<b>00 Electrical conduit tubing and joints therefor, of base metal lined with insulating material ....</b>	<b>25</b>	<b>17</b>

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
[86.01]			
86.02 00	Electric rail locomotives, battery operated or powered from an external source of electricity .....	/0	0
86.03 00	Other rail locomotives; tenders .....	/0	0
86.04 00	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys .....	/0	0
86.05 00	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches .....	/0	0
86.06 00	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles .....	/0	0
86.07 00	Railway and tramway goods vans, goods wagons and trucks ....	/0	0
86.08 00	Containers specially designed and equipped for carriage by one or more modes of transport .....	7	7
86.09 00	Parts of railway and tramway locomotives and rolling-stock ....	/0	0
86.10 00	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment .....	/0	0

**Most-Favoured-Nation Tariff.**

Tariff Item Number	Description of Products	Base	Concession
		Rate of Duty %	Rate of Duty %
<b>87.14</b>	<b>Other vehicles (including trailers), not mechanically propelled, and parts thereof:</b>		
10	— Trailers and semi-trailers of the caravan type for housing or camping .....	40	40
	— Trailers and semi-trailers for the transport of goods:		
21	— — With equipment for loading and/or unloading hay .....	7	4
22	— — With equipment for spreading fertilisers .....	7	4
23	— — With equipment for processing of hay .....	7	4
29	— — Other .....	30	30
	— Other vehicles:		
31	— — Wheelbarrows and hand carts .....	30	30
39	— — Other .....	40	40
	— Parts:		
41	— — For articles of subheadings 21—23 .....	7	4
49	— — Other .....	35	35
<b>89.01</b>	<b>Ships, boats and other vessels not falling within any of the following headings of this Chapter:</b>		
10	— Warships of all kinds .....	0	0
20	— Yachts and other vessels for pleasure or sports .....	35	18
30	— Tankers of all kinds .....	0	0
40	— Other vessels for the transport of goods, including vessels for the transport of both passengers and goods .....	0	0
	— Trawlers and other fishing vessels; factory ships and other ships, used in activities directly connected with fishing operations:		
51	— — Motor vessels, n. e. s., over 250 gross tons .....	0	0
52	— — Motor vessels, n. e. s., 100—250 gross tons .....	0	0
53	— — Motor vessels, n. e. s., 10 up to 100 gross tons .....	0	0
59	— — Other .....	35	18

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
	— <i>Other:</i>		
61	— — Lifeboats, of types recognised as such by the State Ship Inspection Office .....	0	0
69	— — Other .....	25	18
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material:		
01	— Spectacle lenses (frameless) .....	20	15
09	— Other .....	30	25
90.03	00 Frames and mountings, and parts thereof, for spectacles, pince- nez, lorgnettes, goggles and the like .....	50	15
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other:		
01	— Welders' goggles and protective spectacles .....	7	0
09	— Other .....	50	50
90.05	00 Refracting telescopes (monocular and binocular), prismatic or not	80	35
90.07	Photographic cameras; photographic flashlight apparatus and flash- bulbs other than discharge lamps of heading No. 85.20:		
	— <i>Cameras:</i>		
11	— — Photographic cameras, solely for medical research pur- poses .....	15	15
12	— — Cameras, n. e. s., weighing 3 kg or more .....	50	0
13	— — Cameras for 60 mm or larger films .....	50	20
19	— — Other .....	50	35
	— <i>Photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20:</i>		
21	— — Flashlight apparatus for 300 watt-seconds or more .....	50	15
29	— — Other .....	50	35
	— <i>Parts and accessories:</i>		
31	— — For cameras and apparatus of subheadings 11, 13 and 21	50	15
32	— — For cameras of subheading 12 .....	50	0
39	— — Other .....	50	35
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles:		
	— <i>Cinematographic cameras, projectors, sound recorders and sound reproducers, combined or not, for film of less than 16 mm width, including cameras for double-8 mm film:</i>		
11	— — Cinematographic cameras .....	50	50
19	— — Other .....	50	50
	— <i>Cinematographic cameras, projectors, sound recorders and sound reproducers, combined or not, for film of 16 mm width or greater, excluding cameras for double-8 mm film:</i>		
21	— — Cinematographic cameras .....	50	15
29	— — Other .....	50	15

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
	— <i>Parts and accessories:</i>		
31	— — For cinematographic cameras of subheadings 11—19 . . . .	50	50
39	— — For cinematographic cameras of subheadings 21—29 . . . .	50	15
90.09	Image projectors (other than cinematographic projectors); photo-graphic (except cinematographic) enlargers and reducers:		
01	— Enlargers and reducers . . . . .	50	7
09	— Other . . . . .	50	50
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors:		
10	— Photo-copying or thermo-copying apparatus . . . . .	50	50
20	— Parts and accessories for use with photo-copying or thermo-copying apparatus . . . . .	50	50
	— <i>Other:</i>		
31	— — Developing machines for X-ray films . . . . .	50	15
32	— — Apparatus and equipment for use in photographic or cinematographic laboratories . . . . .	50	7
33	— — Specialised machines for use in the printing industries . . . . .	50	0
39	— — Other . . . . .	50	50
90.18	Mechano-therapy appliances; massage apparatus; psychogalvanic aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators):		
01	— Dust-, smoke- and gas-masks . . . . .	35	7
09	— Other . . . . .	35	35
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor:		
01	— Electricity supply meters . . . . .	35	35
02	— Calibrating meters for instruments falling within heading No. 90.26 . . . . .	7	7
03	— Milk yield meters, subject to compliance with further definition and decision of the Ministry of Finance . . . . .	35	4
09	— Other . . . . .	35	35
91.01	00 Pocket-watches, wrist-watches and other watches, including stop-watches . . . . .	50	35
91.07	00 Watch movements (including stop-watch movements), assembled . . . . .	50	35
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions):		
01	— Pianos and organs . . . . .	30	30
02	— Organs for use in churches, subject to compliance with further definition and decision of the Ministry of Finance . . . . .	30	0
09	— Other . . . . .	50	50

## MINISTRY OF FINANCE

## — ICELAND

## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concessional Rate of Duty %
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof: — <i>Chairs and other seats:</i>		
	— — Of metal:		
11	— — — Tractor seats .....	7	7
12	— — — Children's safety seats for vehicles .....	90	20
13	— — — Other .....	90	40
14	— — Of wood .....	90	40
	— — Of other materials:		
15	— — — Tractor seats .....	7	7
16	— — — Children's safety seats for vehicles .....	90	20
19	— — — Other .....	90	40
20	— <i>Parts of chairs and other seats</i> .....	90	40
94.03	Other furniture and parts thereof: — <i>Of metal:</i>		
11	— — Indoor fixtures, subject to compliance with further definition and decision of the Ministry of Finance .....	60	31
12	— — Shelves and cabinets, n. e. s. ....	90	40
13	— — Office and filing cabinets .....	90	40
14	— — Tables of all kinds .....	90	40
15	— — Beds .....	90	40
19	— — Other .....	90	40
	— <i>Of wood:</i>		
21	— — Indoor fixtures, subject to compliance with further definition and decision of the Ministry of Finance .....	60	31
22	— — Shelves and cabinets .....	90	40
23	— — Tables of all kinds .....	90	40
24	— — Beds .....	90	40
29	— — Other .....	90	40
	— <i>Of other materials; parts of furniture:</i>		
31	— — Indoor fixtures, subject to compliance with further definition and decision of the Ministry of Finance .....	60	31
32	— — Other furniture .....	90	40
39	— — Parts of furniture .....	90	40
94.04 00	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) ..	90	40



## MINISTRY OF FINANCE

## — ICELAND

## Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Base Rate of Duty %	Concession Rate of Duty %
[95.01]			
[95.02]			
[95.03]			
[95.04]			
95.05 00	Worked tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, and articles of those materials .....	100	80
[95.06]			
[95.07]			
95.08	Worked vegetable or mineral carving material and articles of those materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin:		
01	— Gelatin capsules as containers of medicine .....	15	0
09	— Other .....	100	80
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles; other brooms and brushes (including brushes of a kind used as parts of machines); prepared knots and tufts for broom or brush making; paint rollers; squeegees (other than roller squeegees) and mops:		
	— Brushes and brooms, n. e. s.:		
01	— — Consisting of twigs or other vegetable materials merely bound together and not mounted in a head .....	70	34
02	— — For machines .....	25	0
03	— — With brush-backs of plastic materials, n. e. s. ....	100	46
04	— — Toothbrushes .....	50	50
05	— — Other .....	100	46
06	— Prepared knots and tufts for broom or brush making .....	35	35
07	— Paint brushes and paint rollers .....	70	34
09	— Other .....	100	46
[96.02]			
[96.03]			
[96.04]			
96.05 00	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material .....	100	80
97.01 00	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs .....	90	50
97.02 00	Dolls .....	90	40
97.03 00	Other toys; working models of a kind used for recreational purposes .....	90	40
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):		
01	— Chess boards and chessmen .....	50	50
02	— Playing cards .....	90	90
03	— Board games with dice, and similar games .....	90	40
04	— Table-tennis requisites .....	90	50
09	— Other .....	90	90
97.05 00	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor) .....	100	80

Most-Favoured-Nation Tariff.

Tariff Item Number	Description of Products	Basic Rate of Duty %	Concessional Rate of Duty %
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04):		
01	— Skis and parts thereof and ski sticks .....	50	50
02	— Skates (including roller skates) .....	50	50
09	— Other .....	50	35
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites:		
01	— Fish-hooks .....	4	4
02	— Fishing rods .....	50	25
09	— Other .....	50	25
97.08 00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres .....	100	30
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:		
01	— Studs, cuff-links and other loose buttons for shirts .....	60	60
09	— Other .....	10	0
98.02	Slide fasteners and parts thereof:		
01	— Metal parts for the manufacture of zippers .....	14	0
09	— Other .....	35	18
98.07 00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks .....	35	35
98.12 00	Combs, hair-slides and the like .....	100	46
[98.13]			
98.14 00	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor .....	100	30
98.15 00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass liners .....	100	80

SCHEDULE LXII - ICELAND

PART II

Preferential Tariff

NIL