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NOTIFIKAZZJONI TAL-GVERN

[Nru. 306]

PUBBLIKAZZJONI TA' ABBOZZ TA' LIĠI FIS-SUPPLIMENT

HUWA avżat għall-informazzjoni ġenerali illi l-Abbozz ta' Liġi li ġej huwa ippubblikat fis-Suppliment li jinsab ma' din il-Gazzetta:

Abbozz ta' Liġi Nru. 277 imsejjaħ Att ta' l-1976 dwar id-Dazji ta' Importazzjoni.

Id-9 ta' Ġunju, 1976

GOVERNMENT NOTICE

[No. 306]

PUBLICATION OF BILL IN SUPPLEMENT

IT is notified for general information that the following Bill is published in the Supplement to this Gazette:

Bill No. 277 entitled the Import Duties Act, 1976.

9th June, 1976

DIPARTIMENT TAL-POSTA

Il-*Postmaster General* igħarraf għall-informazzjoni ta' kulħadd illi nhar il-Ħamis, is-17 ta' Ġunju, 1976, — Festa ta' Corpus Christi — l-Uffiċċju Ġenerali tal-Posta, Valletta, ikun miftuħ mit-8.00 a.m. sa nofs in-nhar, u l-Fergħa ta' l-Uffiċċju tal-Posta fl-*Air Terminal* ta' Ħal Luqa tkun miftuħa mis-2.00 p.m. sas-7.00 p.m.

Il-Fergħat l-oħra kollha ta' l-Uffiċċju tal-Posta f'Malta u f'Għawdex, inkluż l-Uffiċċju tal-Pakki tal-Posta, jibqgħu magħluqin.

Ma jkun hemm l-ebda ġbir ta' ittri mill-kaxxi ta' l-ittri tat-toroq u ma jkun hemm l-ebda tqassim ta' ittri f'dik il-ġurnata.

Id-9 ta' Ġunju, 1976.

DEPARTMENT OF POSTS

The Postmaster General notifies for general information that on Thursday, 17th June, 1976 — Feast of Corpus Christi — the General Post Office, Valletta, will be kept open from 8.00 a.m. to 12.00 noon, and the Branch Post Office at Luqa Air Terminal will be opened from 2.00 p.m. to 7.00 p.m.

All other Branch Post Offices in Malta and Gozo, including the Parcel Post Office, will be kept closed.

There shall be no collection of letters from street letter-boxes and no deliveries of mail on that day.

9th June, 1976.

AVVIŻI TAL-QORTI — COURT NOTICES

[288]

B'DIGRIET mogħti mill-Qorti Ċivili Prim'Awla fl-4 ta' Ġunju, 1976, fuq rikors ta' EMMANUEL GENOVESE, ġie ffissat il-jum tat-Tnejn, it-28 ta' Ġunju, 1976, mid-9 a.m. sa nofs in-nhar, għall-BEJGĦ BL-IRKANT, li kien ġie ordnat b'digriet tat-3 ta' Settembru, 1975, li għandu jsir f'Misraħ l-Assedju l-Kbir, Valletta, tal-karozza Triumph 1300 numru 41660, maqbuda mingħand ALEXANDER CLINCH.

Reġistru tal-Qrati Superjuri, illum, l-4 ta' Ġunju, 1976.

L. SERGE,
A/Reġistratur.

Translation

BY DECREE given by the Civil Court First Hall on the 4th June, 1976, on the application of EMMANUEL GENOVESE, Monday, 28th June, 1976, from 9 a.m. to 12 noon, has been fixed for the SALE BY AUCTION, ordered by a decree given on the 3rd September, 1975, to be held at Great Siege Square, Valletta, of motor-car Triumph 1300 number 41660, seized from the property of ALEXANDER CLINCH.

Registry of the Superior Courts, this 4th day of June, 1976.

L. SERGE,
A/Registrar.

[289]

B'DIGRIET mogħti mill-Qorti tal-Kummerċ fit-3 ta' Ġunju, 1976, fuq rikors tal-KUMMISSARJU TAT-TAXXI INTERNI, ġie fissat il-jum tat-Tnejn, it-28 ta' Ġunju, 1976, mid-9 a.m. sa nofs in-nhar, għall-BEJGĦ BL-IRKANT, li kien ġie ordnat b'digriet tad-19 ta' Mejju, 1975, li għandu jsir fil-post numru 52, New Street, Sliema, ta' l-oġġetti hawn taħt deskritti: Bar Counter tal-kewba, Friżerija, Television set 'Rediffusion', u għamara oħra; maqbudin mingħand PAUL BUGEJA u oħrajn.

Reġistru tal-Qrati Superjuri, il-lum, it-3 ta' Ġunju, 1976.

SALV. E. FALZON SANTUCCI
Irkantatur Pubbliku.

Translation

BY DECREE given by the Commercial Court on the 3rd June, 1976, on the application of the COMMISSIONER OF INLAND REVENUE Monday, 28th June, 1976, from 9 a.m. to 12 noon, has been fixed for the SALE BY AUCTION, ordered by a decree given on the 19th May, 1975, to be held at 52, New Street, Sliema, of the following items, seized from the property of PAUL BUGEJA et.: A Mahogany Counter, a Freezer, Television 'Rediffusion' and other furniture.

Registry of the Superior Courts, this 3rd day of June, 1976.

SALV. E. FALZON SANTUCCI
Public Auctioneer.

[290]

B'DIGRIET mogħti mill-Qorti Ċivili Prim'Awla fit-3 ta' Ġunju, 1976, fuq rikors ta' RICARDO SEGUNA, ġie ffissat il-jum ta' l-Erbgħa, it-23 ta' Ġunju, 1976, mid-9 a.m. sa nofs in-nhar, għall-BEJGĦ BL-IRKANT, li kien ġie ordnat b'digriet tas-16 ta' Marzu, 1976, li għandu jsir fil-post numru 73, Valley Road, B'Kara, ta' l-oġġetti hawn taħt deskritti: Television 'Pye 23"', Cooker ta' l-elettriku 'Gala', Refrigerator 'Gala' u washing machine 'Gala'; maqbudin mingħand JOHN PACE.

Reġistru tal-Qrati Superjuri, illum, it-3 ta' Ġunju, 1976.

L. SERGE,
A/Reġistratur.

Translation

BY DECREE given by the Civil Court First Hall, on the 3rd June, 1976, on the application of RICARDO SEGUNA, Wednesday, 23rd June, 1976, from 9 a.m. to 12 noon, has been fixed for the SALE BY AUCTION, ordered by a decree given on 16th March, 1976, to be held at 73, Valley Road, B'Kara, of the following items seized from the property of JOHN PACE: Television 'Pye 23"', Electric cooker 'Gala', Refrigerator 'Gala' and a 'Gala' washing machine.

Registry of the Superior Courts, this 3rd day of June, 1976.

L. SERGE,
A/Registrar

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DEPARTMENT OF INFORMATION — MALTA

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Suppliment tal-Gazzetta tal-Gvern ta' Malta, Nru. 13,230, 9 ta' Ġunju, 1976
Taqsima C

Nru. 277

9. 6. 76

MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Liġi mressaq mill-Onorevoli Joseph Abela, M.P., Ministru tal-Finanzi, Dwana u Portijiet, u moqri għall-Ewwel darba fis-Seduta ta' l-1 ta' Ġunju, 1976.

ATT biex jipprovdi, minflok l-Att ta' l-1964 dwar id-Dazji ta' Importazzjoni, għal dazji ta' importazzjoni u għal ħwejjeġ oħra inċidentali għalihom jew li għandhom x'jaqsmu magħhom.

L. ABELA
Skrivan tal-Kamra tad-Deputati

HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable Joseph Abela, M.P., Minister of Finance, Customs and Ports, and read the First time at the Sitting of the 1st June, 1976.

AN ACT to make provision, in place of the Import Duties Act, 1964, for import duties and for matters incidental thereto or connected therewith.

L. ABELA
Clerk to the House of Representatives

ABBOZZ TA' LIĠI

msejjaħ

ATT biex jipprovdi, minflok l-Att ta' l-1964 dwar id-Dazji ta' Importazzjoni, għal dazji ta' importazzjoni u għal ħwejjeġ oħra inċidentali għalihom jew li għandhom x'jaqsmu magħhom.

IL-PRESIDENT, bil-parir u l-kunsens tal-Kamra tad-Deputati, imlaqqgħa f'dan il-Parlament, u bl-awtorità ta' l-istess, ħareġ b'liġi dan li ġej:—

Titolu fil-qosor u bidu fis-seħħ.

1. (1) Dan l-Att jista' jissejjaħ l-Att ta' l-1976 dwar id-Dazji ta' Importazzjoni.

(2) Dan l-Att għandu jibda jseħħ f'dik id-data li l-Ministru jista' jistabbilixxi b'avviż fil-Gazzetta u jistgħu jiġu hekk stabbiliti dati differenti għal disposizzjonijiet differenti u għal għanijiet differenti ta' dan l-Att.

Tifsir.

2. (1) F'dan l-Att, kemm-il darba r-rabta tal-kliem ma teħtieġx xort'oħra —

"depożt" dwar oġġetti mportati tfisser kull maħżen tal-Gvern jew kull post ieħor ta' kustodja approvati skond l-artikolu 27 jew is-subartikolu (3) ta' l-artikolu 34 ta' l-Ordinanza tad-Dwana; Kap. 60.

"il-Kommunità" tfisser il-Kommunità Ekonomika Ewropea mwaqqfa bi Trattat iffirmat f'Ruma fil-25 ta' Marzu, 1957 bejn Belġju, ir-Repubblika Federali tal-Ġermanja, Franza, l-Italja, il-Lussemborgu u l-Olanda u tinkludi l-Istati kollha li huma jew li minn żmien għal żmien jistgħu jkunu membri tal-Kommunità u, għall-finijiet ta' kull ftehim bejn il-Kommunità u Malta, dawk it-territorji l-oħra li għalihom japplika dak il-ftehim;

"Tariffa tad-Dwana" tfisser it-Tariffa tad-Dwana murija fl-Ewwel Skeda li tinsab ma' dan l-Att;

"dazju ta' importazzjoni" u "dazju" ifissru kull dazju tad-Dwana li jitħallas taħt dan l-Att fuq oġġetti mportati;

"Ministru" tfisser il-Ministru responsabbli għad-Dpartiment tad-Dwana;

"preskritt" tfisser preskritt b'regolamenti magħmula taħt l-artikolu 32 ta' dan l-Att.

(2) Fl-applikazzjoni tat-Tariffa tad-Dwana, jekk ikun hemm xi konflitt bejn it-test Malti u t-test Ingliż, it-test Ingliż għandu jipprevali.

Effetti legali ta' noti u regoli tat-Tariffa tad-Dwana.

3. In-noti, ir-regoli u d-disposizzjonijiet l-oħra li jinsabu fit-Tariffa tad-Dwana jkunu parti sħiħa minnha u l-imsemmija Tariffa għandha tinqara, tiftiehem u tiġi applikata skond l-imsemmija noti, regoli u disposizzjonijiet.

Dazji li għandhom jintalbu u jinġabru mill-Kontrullur tad-Dwana.

4. (1) Għandhom jiġu mitluba u miġbura mill-Kontrullur tad-Dwana akkont tal-Gvern —

(a) id-dazji ta' importazzjoni murija fit-tieni kolonna tat-Tariffa tad-Dwana fuq l-oġġetti kollha li għandu jitħallas fuqhom dawk id-dazji u enumerati fl-ewwel kolonna ta' l-imsemmija tariffa, li jkunu mkabbra, prodotti jew manifatturati f'pajjiżi, li ma jkunux dawk tal-Kommunità u li jkunu mportati f'Malta jew maħruġa mid-depożt għall-użu jew konsum ta' Malta;

(b) id-dazji ta' importazzjoni murija fit-tielet kolonna tat-Tariffa tad-Dwana fuq l-oġġetti kollha li fuqhom għandhom jitħallsu dawk id-dazji u enumerati fl-ewwel kolonna ta' l-imsemmija tariffa, li jkunu mkabbra, prodotti jew manifatturati fil-Kommunità u li jkunu mportati f'Malta jew maħruġa mid-depożt għall-użu jew konsum f'Malta.

(2) Id-dazji ta' importazzjoni murija fit-tielet kolonna tat-Tariffa tad-Dwana għandhom jiġu applikati biss għal oġġetti li jissodisfaw ir-regoli ta' l-oriġini kif fis-seħħ minn żmien għal żmien skond xi ftehim magħmul bejn il-Gvern ta' Malta u l-Kommunità.

(3) Minkejja kull ħaġa li tinsab fis-subartikolu (1) ta' dan l-artikolu, id-dazji ta' importazzjoni murija fit-tielet kolonna tat-Tariffa tad-Dwana jkunu suġġetti għal dak it-tnaqqis li jista' jsir skond id-disposizzjonijiet ta' kull ftehim bejn il-Gvern ta' Malta u l-Kommunità, u ta' kull annessi, protokolli u dikjarazzjonijiet, kif dawk id-disposizzjonijiet jistgħu minn żmien għal żmien ikunu fis-seħħ bla ħsara għal kull direttiva mogħtija b'ordni tal-Ministru bis-saħħa jew bl-applikazzjoni ta' xi setgħat jew riżervi li jinsabu f'xi waħda mill-imsemmija disposizzjonijiet u eżerċitabbli mill-Gvern ta' Malta.

(4) Il-Ministru għandu jieħu ħsieb li jiġu pubblikati dawk id-disposizzjonijiet kollha kif imsemmija fis-subartikolu (3) ta' dan l-artikolu, u kull tibdil jew żidiet għalihom, li fil-fehma tiegħu jkunu rilevanti biex juru l-mod u l-limitu ta' l-applikazzjoni tas-subartikolu (3) ta' dan l-artikolu, u kull ordni li jagħti direttiva taħt l-imsemmi subartikolu u jista' wkoll minn żmien għal żmien jieħu ħsieb li jiġu ippubblikati jew li jiġu inklużi f'kull stampar mill-ġdid tat-Tariffa tad-Dwana magħmula skond l-artikolu 25 ta' dan l-Att id-dazji li għandhom jitħallsu skond id-disposizzjonijiet ta' l-imsemmi subartikolu; u kull pubblikazzjoni jew inklużjoni bħal dik fi stampar mill-ġdid jistgħu jsiru jew qabel jew wara l-bidu fis-seħħ tal-ftehim imsemmi fis-subartikolu (3) ta' dan l-artikolu jew ta' xi ordni li jagħti direttiva taħt dak is-subartikolu, jew ta' xi tibdil fi, jew żidiet ma', id-disposizzjonijiet tiegħu.

(5) Kull ħaġa pubblikata jew inkluża fi stampar mill-ġdid taħt is-subartikolu (3) ta' dan l-artikolu jkollha l-istess forza u validità daqslikieku kienet tinsab f'dan l-Att jew kienet tagħmel parti minnu b'seħħ minn dik id-data, sew qabel jew wara l-pubblikazzjoni jew l-istampar mill-ġdid, kif jista' jiġi speċifikat fih jew b'avviż mogħti mill-Ministru fil-Gazzetta.

(6) Minkejja d-disposizzjonijiet tas-subartikoli (1) u (3) ta' dan l-artikolu, il-Kontrullur tad-Dwana jista' bi ftehim ma' l-importatur, japplika rata fissa ta' dazju ta' importazzjoni ta' ħamsa u għoxrin fil-mija fuq oġġetti ta' xorta mhux kummerċjali li jiġu riċevuti minn individwi f'konsenji fejn il-valur ta' dawk l-oġġetti ma jkunx iktar minn għaxar liri Maltin, u fuq oġġetti ta' xorta mhux kummerċjali importati minn vjaġġaturi fil-valiġġa tagħhom meta l-valur ta' dawk l-oġġetti ma jkunx iżjed minn erbgħin lira Maltija, f'kull każ meta l-oġġetti ma jkunux spiriti, tabakk jew prodotti tat-tabakk.

Oġġetti ħielsa minn dazju.

5. Għandhom ikunu ħielsa mill-ħlas ta' dazju ta' importazzjoni l-oġġetti li huma enumerati fit-Tieni Skeda li tinsab ma' dan l-Att, suġġetti meta applikabbli, għar-regoli li jinsabu fiha.

Tneħħija ta' oġġetti mportati meħlusa minn dazju.

6. (1) Kull oġġett dazjabbli li jkun importat meħlus mid-dazju minn xi persuna bis-saħħa ta' ħelsien mogħti skond l-artikolu 14 ta' dan l-Att jew skond xi liġi oħra għandu jitqies, jekk jinbiegħ jew issir it-tneħħija tiegħu minn dik il-persuna għal użu jew konsum f'Malta, li jkun ittieħed mid-depożt fiż-żmien ta' dak il-bejgħ jew tneħħija għall-użu jew konsum f'Malta, u d-disposizzjonijiet ta' l-artikolu 4 għandhom jgħoddu għal kull oġġett bħal dak.

(2) F'kull wieħed mill-każijiet imsemmija fis-subartikolu (1) ta' dan l-artikolu, id-dazju għandu jitħallas mill-persuna li ssir is-sid ta' l-oġġett.

Ordinanza Nru. XXI ta' l-1959.

(3) Dan l-artikolu ma għandux jgħodd għal xi oġġetti dazjabbli importati f'Malta ħielsa minn dazju tad-dwana skond id-disposizzjonijiet ta' l-Ordinanza ta' l-1959 dwar l-Għajnuna lill-Industriji.

Emendi għan-Nomenklatura ta' l-oġġetti fit-Tariffa tad-Dwana.

7. Il-Ministru jista' b'ordni fil-Gazzetta jagħmel dawk l-emendi fit-Tariffa tad-Dwana kif ikun meħtieġ minn żmien għal żmien biex jiġi żgurat li t-Tariffa tad-Dwana tkun taqbel man-Nomenclature for the Classification of Goods, 1955 kif adottata u pubblikata mill-Customs Co-operation Council:

Iżda din l-awtorità ma tgħoddx għal każijiet meta l-applikazzjoni tagħhom iġġib żieda fir-rata ta' dazju preskritta dwar xi oġġett.

Mod kif jiġi żgurat dazju *ad valorem.*

8. (1) Il-prezz ta' l-oġġetti, sabiex jiġi żgurat l-ammont tad-dazju *ad valorem* li għandu jitħallas fuqhom, għandu jiġi ikkalkolat fuq il-prezz mitlub għall-oġġetti msemmija mill-bejjiegħ tagħhom, kif verifikat mill-fattura ġenwina ta' l-oġġetti, b'żieda ta' l-ispiża tat-trasport u ta' l-assigurazzjoni meħtieġa għall-importazzjoni ta' l-oġġetti f'Malta:

Iżda meta l-Kontrullur tad-Dawana jkollu raġuni biex jaħseb illi l-fattura ma tipprovdix bażi xierqa għall-istima ta' l-ammont tajjeb ta' dazju fuq l-oġġetti, id-dazju jista' jiġi ikkalkolat fuq valur li għandu jiġi stabbilit skond id-disposizzjonijiet tat-Tielet Skeda li tinsab ma' dan l-Att:

Iżda wkoll fil-każ ta' oġġetti li għalihom jgħodd l-artikolu 6 id-dazju *ad valorem* għandu jitħallas —

(i) meta l-oġġetti jinbiegħu, fuq il-prezz imħallas mix-xerrej; jew

(ii) meta l-oġġetti jiġu mneħħija xort'oħra milli b'bejgħ, fuq il-valur ta' l-oġġetti kif stabbilit mill-Kontrullur tad-Dwana fiż-żmien tat-tneħħija.

(2) Il-fatturi kollha għandu jkollhom dikjarazzjoni iffirmata mill-fabbrikant jew mill-fornitur ta' l-oġġetti jew minn persuna awtorizzata kif imiss biex tiffirma minfloku fis-sens li l-ammont minn fuq il-fattura huwa tajjeb fl-aspetti kollha, u illi l-fattura fiha dikjarazzjoni vera u sħiħa tal-partikolaritajiet ta' l-oġġeti u tal-prezz, magħduda l-ispiża tat-trasport u ta' l-assigurazzjoni, attwalment imħallsa, jew li għandha titħallas għall-oġġetti msemmija, u tal-kwantità attwali tagħhom, u illi ebda fattura differenti ta' l-oġġetti msemmjia f'dik il-fattura ma ġiet jew tkun se tiġi mogħtija lil xi ħadd.

(3) Fil-każ li l-ispiża tat-trasport u ta' l-assigurazzjoni ma tkunx ġiet imħallsa jew ma tkunx magħrufa mill-fabbrikant jew mill-fornitur, dikjarazzjoni f'dak is-sens għandha tiżdied mad-dikjarazzjoni ta' hawn fuq.

(4) Meta l-oġġetti msemmija fis-subartikolu (1) ta' dan l-artikolu —

(a) ikunu manifatturati skond xi invenzjoni bi privattiva jew ikunu oġġetti li għalihom ikun ġie applikat xi disinn reġistrat; jew

(b) ikunu mportati skond *trade mark* stranġiera, jew ikunu mportati għall-bejgħ (sew jekk wara manifattura oħra sew jekk le) skond *trade mark* stranġiera,

il-valur li fuqu jintalab id-dazju għandu jiġi stabbilit fuq il-preżunzjoni illi l-prezz jinkludi d-dritt ta' użu tal-privattiva, disinn jew *trade mark* dwar l-oġġetti.

(5) Għall-finijiet tas-subartikolu (4) ta' dan l-artikolu l-frażi "*trade mark*" tinkludi *trade name* u *get-up*, u "*trade mark*" strangiera" tfisser *trade mark* użata għall-iskop ta' indikazzjoni illi oġġetti li dwarhom tkun użata jkunu ta' —

(a) persuna li minnha l-oġġetti li jkunu se jiġu valutati jkunu ġew kultivati, prodotti, manifatturati, magħżula, offerti għall-bejgħ jew xort'oħra trattati barra minn Malta; jew

(b) persuna assoċjata f'negozju ma' xi persuna bħal dik kif hija msemmija fil-paragrafu (a) ta' hawnhekk; jew

(ċ) persuna li lilha persuna bħal dik li hija msemmija fil-paragrafu (a) jew (b) ta' hawnhekk, tkun ittrasferit l-avvjament tan-negozju li dwaru t-*trade mark* tkun użata.

Setgħa tal-Kontrullur tad-Dwana li jżomm il-fattura u li jeħtieġ il-produzzjoni ta' dokumenti.

9. (1) Il-Kontrullur tad-Dwana jkun jista' jżomm għal skopijiet uffiċjali l-kopja oriġinali tal-fattura jew fatturi ippreżentati minn importatur mad-dikjarazzjoni lid-Dwana dwar oġġetti mportati jew maħruġa mid-depożt.

(2) Il-Kontrullur tad-Dwana jista', f'kull żmien, għeluq sentejn wara li jkunu ġew sdazjati oġġetti ta' kull xorta, jeħtieġ mingħand l-importatur jew l-aġent tiegħu l-produzzjoni fil-post tiegħu jew post ieħor ta' kull ktieb tan-negozju, sew jekk preskritt b'liġi jew xort' oħra, jew ta' dokumenti oħra ta' kull xorta, tkun li tkun li jirreferixxu għax-xiri, importazzjoni jew bejgħ ta' dawk l-oġġetti u jekk l-importatur jew l-aġent tiegħu jonqos milli jħares xi ħtieġa bħal dik ikun ħati ta' reat u jeħel, wara li jinsab ħati mill-Qorti tal-Maġistrati tal-Pulizija Ġudizzjarja, ad istanza tal-Kontrullur tad-Dwana, multa ta' mhux anqas minn għoxrin lira u mhux iżjed minn mitejn u ħamsin lira.

Skont.

10. (1) Ma jittieħed qies ta' ebda skont jew tnaqqis mill-valur ta' oġġetti li d-dazju tagħhom għandu jitħallas *ad valorem,* ħlief jekk dan l-iskont jew tnaqqis ikun jidher biċ-ċar, għas-sodisfazzjon tal-Kontrullur tad-Dwana, fuq il-fattura awtentikata kif imiss, jew minn ċertifikat imwettaq bil-firma tal-fabbrikant, fornitur, spedizzjonier, jew minn persuna oħra li minn għandha l-oġġetti murija jew deskritti fil-fattura jkunu ġew mixtrija u li minnha dak l-iskont jew tnaqqis ikun sar jew jidher li jkun sar.

(2) Jittieħed qies ta' skont fil-każ ta' skontijiet magħrufa fil-kummerċ jew ta' skontijiet għal ħlas mal-konsenja, iżda ma jittieħed ebda tnaqqis dwar xi skontijiet jew abboni kontinġenti, jew kummissjonijiet għal bejgħ u xiri jew skontijiet fuq kampjunarju.

Stima tal-valur murija f'munita stranġiera.

11. Meta xi fattura ta' oġġetti mixtrija f'pajjiż barrani turi l-valur ta' dawk l-oġġetti f'munita stranġiera, dak il-valur jiġi stabbilit mill-Kontrullur tad-Dwana bir-rata tal-kambju tal-munita Maltija għal dik il-munita stranġiera li tiġi stabbilita kuljum mill-Bank Ċentrali ta' Malta, u l-importatur għandu jħallas id-dazju, meta d-dazju jitħallas *ad valorem,* fuq l-ammont kalkolat f'munita Maltija kif intqal qabel.

Partijiet ta' oġġett suġġett għall-istess dazju bħall-oġġett.

12. Il-partijiet integrali ta' oġġett suġġett għal dazju *ad valorem,* jew li jkun ħieles minn dazju, importati għal skopijiet ta' rimpjazzament jew bħala *spare parts,* huma suġġetti għall-istess rata ta' dazju bħall-oġġett innifsu, jew ħielsa minn dazju, skond il-każ, kemm-il darba ma jkunux speċifikament esklużi jew provdut għalihom band'oħra fit-Tariffa.

Setgħa tal-Kontrullur tad-Dwana li jieħu l-oġġetti bil-ħlas tal-valur iddikjarat jew li jitħallas tad-dazju mill-oġġetti.

13. (1) Fil-każ ta' oġġetti suġġetti għal dazju *ad valorem,* il-Kontrullur tad-Dwana jista', jekk ikollu raġun jaħseb li l-valur dikjarat mill-importatur jew mir-rappreżentant tiegħu mhux biżżejjed, jew jieħu l-oġġetti billi jħallas lill-importatur jew lir-rappreżentant tiegħu l-ammont tal-valur dikjarat minnu b'żieda ta' ħamsa fil-mija, dan il-ħlas flimkien mar-radd lura tad-dazju li jkun tħallas fuq l-oġġetti għandu jsir fi żmien ħmistax-il ġurnata mid-dikjarazzjoni, jew jitħallas tad-dazju mill-oġġetti.

(2) L-importatur li kontra tiegħu l-Kontrullur tad-Dwana jkun bi ħsiebu jeżerċita l-jedd ta' l-akkwist jista' jistma l-oġġetti b'esperti, li jiġu maħtura wieħed mid-dikjarant u l-ieħor mill-Kontrullur tad-Dwana. Fil-każ ta' nuqqas bejniethom, l-esperti jaħtru arbitru u d-deċiżjoni tiegħu tkun finali.

(3) Jekk l-esperti jiddeċiedu li l-valur ta' l-oġġetti ma jeċċedix b'iżjed minn ħamsa fil-mija l-valur dikjarat mill-importatur, id-dazju jittieħed fuq l-ammont dikjarat minnu.

(4) Meta l-valur stmat jeċċedi b'iżjed minn ħamsa fil-mija l-valur dikjarat mill-importatur, il-Kontrullur tad-Dwana għandu, fuq għażla tiegħu, jiġbor id-dazju fuq l-ammont stabbilit mill-esperti, jew jeżerċita l-jedd ta' akkwist, biż-żieda ta' ħamsa fil-mija msemmija fis-subartikolu (1) ta' dan l-artikolu, liema żieda għandha tiġi wkoll mogħtija jekk id-dikjarant jirtira l-applikazzjoni tiegħu għall-istima:

Iżda fl-ewwel każ, id-dazju jkun jista' jiġi miżjud b'ħamsin fil-mija, jekk l-istima ta' l-esperti teċċedi b'għaxra fil-mija l-valur dikjarat mill-importatur.

(5) L-ispejjeż ta' l-istima jħallashom id-dikjarant, jekk il-valur stabbilit mill-esperti jeċċedi b'iżjed minn ħamsa fil-mija l-valur dikjarat: jekk xort'oħra, iħallashom il-Gvern.

14. (1) Il-Ministru jista' jippermetti l-importazzjoni f'Malta ta' kull oġġett ħieles minn dazju. Setgħa tal-Ministru li jagħti ħelsien minn dazju.

(2) Il-Ministru jista' jiddelega s-setgħa mogħtija lilu b'dan l-artikolu lill-Kontrullur tad-Dwana dwar kull oġġett li fuqu l-ammont ta' dazju li għandu jitħallas ma jkunx iżjed minn ħames liri.

15. Il-Kontrullur tad-Dwana jista' wkoll, bl-approvazzjoni tal-Ministru f'kull każ u għal dak iż-żmien u suġġett għal dawk il-kondizzjonijiet li jistgħu jiġu preskritti, jagħti permess lin-negozjanti biex jimportaw bla ħlas ta' dazju dawk l-oġġetti li jistgħu minn żmien għal żmien jiġu preskritti għall-bejgħ lil dik il-klassi jew lil dawk il-klassijiet ta' passiġġieri kif jista' jiġi preskritt għal użu jew konsum barra minn Malta. Importazzjoni ta' oġġetti bla ħlas ta' dazju.

16. (1) Bla ħsara għad-disposizzjonijiet ta' l-artikolu 28 ta' dan l-Att, kull oġġett jista', bil-permess tal-Kontrullur tad-Dwana, jinġieb f'Malta jew jinħareġ mid-depożt bla ħlas ta' dazju fuqu, jekk il-Kontrullur tad-Dwana jkun sodisfatt li dawk l-oġġetti jkunu inġiebu f'Malta jew inħarġu mid-depożt għall-użu temporanju biss. Ħelsien ta' oġġetti mportati għal użu temporanju.

(2) L-importazzjoni temporanja jew il-ħruġ mid-depożt ta' oġġetti għall-użu temporanju tkun suġġetta għall-kondizzjonijiet li ġejjin —

(a) il-kwantità kollha ta' dawk l-oġġetti għandha tkun esportata minn Malta fi żmien tliet xhur mid-data li fiha ġew importati jew maħruġa mid-depożt, skond il-każ, jew fi żmien dak il-perijodu addizzjonali li l-Kontrullur tad-Dwana jista' jippermetti dwar xi oġġetti partikolari;

(b) ebda parti mill-oġġetti ma għandha tiġi mneħħija f'Malta, ħlief skond il-pattijiet ta' permess maħruġ mill-Kontrullur tad-Dwana lill-persuna li tkun importat l-oġġetti jew ħariġithom mid-depożt, skond il-każ;

(ċ) il-persuna li timporta l-oġġetti jew toħroġhom mid-depożt, skond il-każ, għandha tiddepożita f'idejn il-Kontrullur tad-Dwana l-ammont tad-dazju li jitħallas fuqhom jew tagħti dik il-garanzija għall-istess skond ma l-Kontrullur tad-Dwana jista' jitlob;

(d) (i) jekk il-kwantità kollha ta' dawk l-oġġetti ma tiġix esportata minn Malta fi żmien tliet xhur mid-data li ġew importati jew maħruġa mid-depożt skond il-każ, jew fi żmien dak il-perijodu addizzjonali li l-Kontrullur tad-Dwana jista' jippermetti, f'dak il-każ id-depożitu jew il-garanzija kollha f'idejn l-Kontrullur tad-Dwana tiġi konfiskata;

(ii) jekk xi oġġetti importati jew maħruġa mid-depożt minn xi persuna bis-saħħa ta' permess temporanju taħt dan l-artikolu u li jitħallew li jinżammu fil-pussess ta' dik il-il-persuna għal perijodu ta' żmien stipulat mingħajr ebda garanzija pekunjarja, l-istess oġġetti jkunu maħsuba bħala garanzija fuqhom fil-ħin li l-oġġetti jkunu mportati jew maħruġa mid-depożt, f'dak il-każ jekk l-oġġetti ma jiġux esportati mill-ġdid fl-imsemmi żmien dawn ikunu jistgħu jiġu konfiskati mingħajr il-ħtieġa ta' ebda proċedimenti quddiem il-qorti;

(e) meta jiġi muri għas-sodisfazzjon tal-Kontrullur tad-Dwana illi —

(i) parti mill-oġġetti ġiet mitlufa b'ebda ħtija tal-persuna li mportat l-oġġetti jew li ħariġithom mid-depożt; jew

(ii) parti mill-oġġetti ġiet imneħħija skond permess maħruġ taħt il-paragrafu (b) ta' dan is-subartikolu; u

(iii) il-bqija ta' l-oġġetti ġiet esportata kif imiss, f'dak il-każ dik il-parti biss tad-depożitu jew tal-garanzija li tkun f'idejn il-Kontrullur tad-Dwana tiġi konfiskata li tkun daqs id-dazju li għandu jitħallas fuq l-oġġetti li ma ġewx esportati;

(f) meta l-kwantità kollha ta' xi oġġetti importati jew maħruġa mid-depożt skond dan l-artikolu tiġi esportata minn Malta, f'dak il-każ id-depożitu jew il-garanzija f'idejn il-Kontrullur tad-Dwana għandha tingħata lura lill-persuna li tkun għamlet id-depożitu jew li tkun tat il-garanzija.

Ebda dazju ma jitħallas fuq oġġetti fid-depożt jew maħruġa għall-esportazzjoni minnufih.

17. (1) Ebda oġġett fid-depożt ma jkun suġġett għal dazju skond dan l-Att, sakemm jibqa' fid-depożt, jew meta jiġi maħruġ mid-depożt għall-esportazzjoni minnufih.

(2) Meta xi oġġett jinħareġ mid-depożt għall-użu jew konsum f'Malta d-dazju li għandu jintalab fuq dak l-oġġett ikun dak li għandu jitħallas fid-data tal-ħruġ attwali ta' dak l-oġġett mid-depożt.

Ħlas ta' dazju fuq oġġetti bil-ħsara.

18. (1) Id-dazji ta' importazzjoni għandhom jinġabru irrispettivament mill-istat ta' oġġetti u ma huwa permess ebda tnaqqis ta' dazju la kollu u la f'parti minħabba l-ħsara fl-oġġetti, tkun li tkun irraġuni ta' dik il-ħsara.

(2) Iżda s-sid ta' l-oġġetti bil-ħsara jista' jagħżel li l-oġġetti bil-ħsara jiġu meqruda bi spejjeż tiegħu taħt dawk il-kondizzjonijiet li l-Kontrullur tad-Dwana jista' jimponi.

Ħlas lura.

19. (1) Bla ħsara għad-disposizzjonijiet ta' dan l-artikolu, l-Ministru jista' b'ordni pubblikat fil-Gazzetta jipprovdi illi l-ħlas lura fuq esportazzjoni jew imbark bħala provvisti jkun permess skond dan l-artikolu (sew għal żmien speċifikat fl-ordni jew mingħajr limiti ta' żmien) dwar dazji ta' importazzjoni mħallsa ma' l-importazzjoni ta' oġġetti ta' kull xorta speċifikata fl-ordni.

Għall-fini ta' dan l-artikolu "l-oġġetti importati" tfisser l-oġġetti li dwarhom tħallas id-dazju li għandu jitħallas lura.

(2) Ebda ordni ma għandu jsir skond dan l-artikolu kemm-il darba l-Ministru ma jkunx sodisfatt illi jgħin il-kummerċ ta' esportazzjoni ta' Malta u jkun fl-interess pubbliku, u l-Ministru għandu jieħu kont ta' l-interess ta' dawk li jipproduċu f'Malta oġġetti paragunabbli mal-ħwejjeġ importati.

(3) Il-Ministru jista' b'ordni jiddikjara kull ford okkupat u wżat għall-bini, tiswija u għemil tajjeb mill-ġdid ta' vapuri li jkunu tarzna awtorizzata għall-finijiet tas-subartikolu li jaħbat sew sew wara dan.

(4) Oġġetti miġjuba f'tarzna awtorizzata għandhom jitqiesu għall-finijiet ta' dan l-artikolu li jkunu esportati.

(5) Il-permess ta' ħlas lura skond dan l-artikolu jkun suġġett għal dawk il-kondizzjonijiet li l-Ministru jidhirlu xieraq li jimponi għall-protezzjoni tad-dħul ta' flus u, f'każ meta ħlas lura huwa permess bis-saħħa tas-subartikolu (4) ta' dan l-artikolu, ikun suġġett ukoll għal dawk il-kondizzjonijiet li l-Ministru jidhirlu xieraq li jim-

poni biex jiżgura li l-oġġetti jiġu wżati fil-bini, tiswija jew għemil tajjeb mill-ġdid fit-tarzna ta' vapuri ta' xorta li ma tkunx għal dak iż-żmien taxxabbli b'xi dazju ta' importazzjoni.

(6) Ħlas lura ta' dazju jista' jiġi permess jew —

(a) skond is-subartikolu (9) ta' dan l-artikolu fuq l-esportazzjoni jew imbark bħala provvisti ta' l-oġġetti mportati jew ta' oġġetti li jinkorporaw dawk l-oġġetti; jew

(b) skond is-subartikolu (10) ta' dan l-artikolu fuq l-esportazzjoni jew imbark bħala provvisti ta' oġġetti prodotti jew manifatturati mill-oġġetti mportati.

(7) Għall-finijiet ta' dan l-artikolu kull proċess li bih il-forma jew in-natura ta' xi oġġett tkun mibdula għandha titqies li jipproduċi oġġetti oħra minnhom.

(8) Kull ordni jista' jipprovdi biex jippermetti ħlas lura salvi restrizzjonijiet mhux maħsuba għalihom speċifikament f'dan l-artikolu.

(9) Kull ordni li jipprovdi għall-ħlas lura li jkun permess skond dan is-subartikolu għandu jittieħed li jipprovdi illi —

(a) il-ħlas lura għandu jkun ta' ammont daqs id-dazju muri li jkun tħallas dwar l-oġġetti mportati;

(b) il-ħlas lura ma jkunx permess fuq esportazzjoni jew imbark bħala provvisti minn persuna li ma tkunx l-importatur ta' l-oġġetti mportati jew xi persuna li tkun ħadet konsenja ta' dawk l-oġġetti jew ta' oġġetti li jinkorporawhom direttament minn għandha;

(ċ) il-ħlas lura ma jkunx permess jekk minn meta d-dazju kellu jitħallas fuq l-oġġetti mportati dawk l-oġġetti jew kull oġġett li għal dak iż-żmien jinkorporawhom ikunu wżati xorta oħra milli jkunu inkorporati f'oġġetti oħra jew jekk l-oġġetti mportati ma baqgħux b'mod ieħor milli jgħaddu minn xi proċess li ma jbiddilx il-forma jew in-natura tagħhom, fl-istess stat li kienu fiż-żmien meta d-dazju sar dovut fuqhom.

(10) Meta ħlas lura għandu jkun permess skond dan is-subartikolu —

(a) ir-rata ta' ħlas lura ma tkunx dik li tidher kalkolata fuq il-medja biex tirriżulta f'dazju li jitħallas lura li jammonta għal iżjed mid-dazju mħallas;

(b) bla ħsara għall-paragrafu (a) ta' dan is-subartikolu, il-ħlas lura jista' jiġi permess b'dik ir-rata jew rati li jidhru xierqa u konvenjenti, iżda hekk illi kull rata ta' ħlas lura għandha tiġi stabbilita b'riferenza jew għall-kwantità ta' l-oġġetti mportati (jew kull oġġett prodott jew manifatturat minn dawk l-oġġetti) li jkun hemm realment fl-oġġetti esportati jew imbarkati bħala provvisti jew għal dik ta' l-oġġetti esportati jew imbarkati bħala provvisti;

(ċ) meta l-ħlas lura għandu jkun permess fil-każ ta' xi oġġetti esportati jew imbarkati bħala provvisti f'aktar minn rata waħda skond id-dazju li jkun tħallas fuq l-oġġetti importati jew skond il-valur li b'riferenza għalih id-dazju kien tħallas fuq dawk l-oġġetti, jista' jsir provvediment biex jistabbilixxi kull kwistjoni dwar il-kwantità li għaliha kull rata għandha tgħodd.

(11) Kull ordni għall-ħlas lura li jkun permess skond is-subartikolu (10) ta' dan l-artikolu għandu jittieħed, ħlief safejn ma

jipprovdix il-kuntrarju, li jipprovdi illi kull rata ta' ħlas lura għandha, dwar oġġetti mportati taxxabbli b'dazju preferenzjali, tiġi mnaqqsa sabiex ikollha l-proporzjon għar-rata sħiħa ta' ħlas lura li d-dazju mħallas kellu għad-dazju sħiħ.

(12) Kull ordni li jipprovdi għal ħlas lura li jkun permess skond is-subartikolu (10) ta' dan l-artikolu għandu jittieħed bħala li jipprovdi illi l-ħlas lura ma jkunx permess jekk minn meta kellu jitħallas d-dazju fuq l-oġġetti mportati dawk l-oġġetti jew kull oġġett prodott jew manifatturat minnhom ikunu ġew użati xort'oħra milli għall-produzzjoni jew manifattura ta' oġġetti oħra minnhom.

Regolamenti dwar ħlas lura fuq oġġetti oħra.

20. Il-Ministru jista' b'regolamenti magħmula skond dan l-artikolu jippreskrivi —

(a) fuq liema oġġetti, li ma jkunux oġġetti li dwarhom ikun sar ordni skond l-artikolu 19, għandu jiġi permess ħlas lura dwar dazji ta' importazzjoni mħallsin skond dan l-Att;

(b) il-kondizzjonijiet li bihom għandu jiġi permess ħlas lura fuq oġġetti fuq preskritti; u

(ċ) l-ammont jew il-mod ta' kalkolu ta' dak il-ħlas lura.

Jista' jingħata biss ħlas lura skond l-artikoli 19 u 20.

21. Ħlief kif ikun permess b'ordni magħmul skond l-artikolu 19 jew b'regolamenti magħmula skond l-artikolu 20, ebda dazji ta' importazzjoni mħallsa bis-saħħa ta' dan l-Att fuq oġġetti meħlusa għal użu jew konsum ma għandhom jitħallsu lura fuq l-esportazzjoni tagħhom.

Disposizzjonijiet ġenerali dwar ħlas lura.

22. (1) Kull talba għal ħlas lura għandha ssir lill-Kontrullur tad-Dwana f'dik il-forma u b'dak il-mod u għandu jkollha dawk il-partikolaritajiet kif il-Kontrullur tad-Dwana jista' jordna.

(2) Meta jkun ġie mitlub ħlas lura fil-każ ta' xi oġġetti —

(a) ebda ħlas lura ma għandu jingħata jekk ma jiġix muri għas-sodisfazzjon tal-Kontrullur tad-Dwana illi d-dazju dwar l-oġġetti jew dwar l-oġġett li jkun fihom jew li jkun użat fil-manifattura jew preparazzjoni tagħhom li dwaru tkun saret it-talba jkun ġie mħallas kif imiss u ma jkunx ġie mħallas lura; u

(b) ebda ħlas lura ma għandu jingħata sakemm il-persuna li jkollha dritt għalih jew l-aġent tagħha ma jkunx għamel dikjarazzjoni, f'dik il-forma u b'dak il-mod u li jkollha dawk il-partikolaritajiet kif il-Kontrullur tad-Dwana jista' jordna, illi l-kondizzjonijiet li minħabba fihom il-ħlas lura jkun ser jingħata jkunu ġew imwettqa; u

(ċ) il-Kontrullur tad-Dwana jista' jeħtieġ kull persuna li kellha x'taqsam f'xi stadju ma' l-oġġetti jew oġġett li tagħti dak it-tagħrif li jista' jkun raġonevolment meħtieġ biex il-Kontrullur tad-Dwana jkun jista' jiddeċiedi jekk id-dazju jkunx ġie mħallas kif imiss u mhux imħallas lura u biex ikun jista' jsir kalkolu ta' l-ammont ta' ħlas lura li jkun ser jingħata, u li tipproduċi kull ktieb ta' kontijiet jew dokument ieħor ta' kull xorta tkun li tkun dwar l-oġġetti jew oġġett.

(3) Jekk xi persuna tonqos milli tħares xi ħtieġa skond il-paragrafu (ċ) tas-subartikolu li jaħbat sew sew qabel dan, tkun ħatja ta' reat u teħel, meta tinsab ħatja mill-Qorti tal-Maġistrati tal-Pulizija Ġudizzjarja, ad istanza tal-Kontrullur tad-Dwana, multa ta' ħamsin lira u penali oħra ta' żewġ liri għal kull ġurnata ta' nuqqas wara d data tad-dikjarazzjoni ta' ħtija tagħha.

23. Ebda ħlas ma għandu jsir dwar xi ħlas lura kemm-il-darba t-talba għal hekk ma tkunx magħmula lill-Kontrullur tad-Dwana qabel għeluq sentejn mid-data ta' l-okkażjoni li bil-ġrajja tagħha jkun sar dovut il-ħlas lura.

Limiti ta' żmien dwar għoti ta' ħlas lura.

24. (1) Kull persuna li tikseb jew tipprova tikseb, jew tagħmel xi ħaġa li biha jista' jiġi miksub minn xi persuna, xi somma bi ħlas lura ta' xi dazju li ma għandhiex legalment tiġi mħallsa jew permessa jew li tkun akbar mis-somma li għandha titħallas jew tkun permessa, tkun ħatja ta' reat u teħel, meta tinsab ħatja mill-Qorti tal-Maġistrati tal-Pulizija Ġudizzjarja, ad istanza tal-Kontrullur tad-Dwana, —

(a) jekk ir-reat kien magħmul bi skop ta' frodi kontra l-Gvern, multa daqs tliet darbiet il-valur ta' l-oġġetti jew mitejn lira, liema jkun l-akbar;

(b) f'kull każ ieħor, multa daqs tliet darbiet l-ammont miksub jew permess b'mod mhux xieraq jew li seta' jkun miksub jew permess b'mod mhux xieraq jew mitt lira, liema jkun l-akbar.

Reati dwar talbiet għal ħlas lura.

(2) Il-pieni maħsuba skond is-subartikolu li jaħbat l-aħħar qabel dan ikunu bla ħsara għal kull piena akbar li wieħed jista' jeħel skond id-disposizzjonijiet tal-Kodiċi Kriminali jew ta' xi liġi oħra. Kap. 12.

(3) Kull oġġett li dwaru jkun sar reat skond is-subartikolu (1) ta' dan l-artikolu jkun jista' jiġi konfiskat:

Iżda, fil-każ ta' talba għal ħlas lura, il-Kontrullur tad-Dwana jista', jekk jidhirlu xieraq, minflok ma jaqbad l-oġġetti jew jiċħad li jippermetti xi ħlas lura fuqhom jew jippermetti biss dak il-ħlas lura li jidhirlu xieraq.

(4) Bla ħsara għad-disposizzjonijiet ta' qabel ta' dan l-artikolu, jekk, fil-każ ta' xi oġġetti li dwarhom tkun saret talba għal ħlas lura, jinsab illi —

(a) dawk l-oġġetti ma jikkorrispondux ma' xi dikjarazzjoni magħmula dwarhom għal dik it-talba; jew

(b) l-oġġetti, jekk mibjugħa għal użu lokali, kienu jġibu anqas mill-ammont mitlub,

l-oġġetti jistgħu jiġu konfiskati u kull persuna li minnha tkun saret xi dikjarazzjoni jew talba bħal dik tkun ħatja ta' reat u teħel, meta tinsab ħatja mill-Qorti tal-Maġistrati tal-Pulizija Ġudizzjarja, ad istanza tal-Kontrullur tad-Dwana, multa daqs tliet darbiet l-ammont mitlub jew mitt lira, liema jkun l-akbar:

Iżda l-paragrafu (b) ta' dan is-subartikolu ma għandux jgħodd għal dawk l-oġġetti jew ħwejjeġ li jkun hemm jew ikunu wżati fil-manifattura jew preparazzjoni ta' oġġetti skond ma jkun speċifikat mill-Minisitru b'ordni pubblikat fil-Gazzetta.

25. Mingħajr ħsara għad-dispożizzjoniijet ta' l-Att ta' l-1963 dwar l-Istampar mill-Ġdid ta' Liġijiet Eżistenti, il-Ministru jista' jordna minn żmien għal żmien l-istampar mill-ġdid tat-Tariffa tad-Dwana, kull żidiet, omissjonijiet, emendi jew sostituzzjonijiet ordnati li jsiru minn xi liġijiet futuri u t-Tariffa hekk stampata għandha tkun mingħajr ebda kwistjoni tkun li tkun fil-Qrati kollha tal-Ġustizzja u għall-finijiet kollha jkunu li jkunu, test awtentiku ta' dik it-Tariffa tad-Dwana:

Stampar mill-ġdid tat-Tariffa tad-Dwana.

Iżda f'kull każ bħal dak għandu jiġi stampat memorandum taħt il-firma tal-Ministru fuq it-Tariffa tad-Dwana stampata mill-ġdid li jgħid li ġiet stampata mill-ġdid skond l-awtorità ta' dan l-artikolu u hekk emendata sa data speċifikata.

Riżerva dwar liġijiet oħra dwar id-Dwana.

26. Ebda ħaġa li hemm f'dan l-Att ma għandha titqies li tolqot —

(a) xi setgħa ta' l-awtoritajiet leġittimi skond xi liġi jew regolament fis-seħħ dwar id-Dwana li jitolbu xi dokument fuq dikjarazzjoni ta' oġġetti, jew illi tiġi eżerċitata xi setgħa mogħtija minn dik il-liġi jew regolament;

(b) xi obbligu jew responsabbiltà stabbilita minn xi liġi jew regolament li jkunu jseħħu dwar id-Dwana;

(ċ) xi penali, konfiska jew piena għal kull reat kontra xi liġi sew regolament li jkunu jseħħu dwar id-Dwana;

(d) xi proċeduri dwar xi setgħa, obbligu, responsabbiltà, penali, konfiska jew piena bħal dawk kif intqal qabel.

Kampjuni.

27. (1) Kull uffiċjal tad-Dwana jista', f'kull ħin qabel ma jiġu sdazjati xi oġġetti, jieħu kampjuni ta' dawk l-oġġetti f'dawk il-kwantitajiet raġonevoli li jidhru meħtieġa sabiex jiġi aċċertat l-ammont ta' dazju li għandu jiġi impost, u dawk il-kampjuni jiġu mneħħija u mogħti kont tagħhom b'dak il-mod li l-Kontrullur tad-Dwana jista' jordna.

(2) Ebda kumpens ma jitħallas mill-Kontrullur tad-Dwana dwar xi kampjun meħud skond id-disposizzjonijiet ta' dan l-artikolu.

Disposizzjonijiet speċjali għal importazzjoni temporanja ta' ħwejjeġ maħsuba għal proċessar industrjali.

28. (1) Il-Ministru jkun jista' jawtorizza b'ordni l-importazzjoni jew il-ħruġ mid-depożt ta' kull oġġetti jew materjali bla ħlas ta' dazju dwarhom ma' dikjarazzjoni li ssir mill-importatur jew mis-sid li huma kollha maħsuba għall-esportazzjoni mill-ġdid wara proċessar industrjali jew inkorporazzjoni f'oġġetti manifatturati.

(2) Kull oġġett jew materjal bħal dawn ma għandhomx jitneħħew f'Malta mingħajr permess bil-miktub maħruġ mill-Kontrullur tad-Dwana.

(3) L-importazzjoni temporanja ta' kull oġġett jew materjal kif intqal qabel tkun suġġetta għall-kondizzjonijiet li ġejjin:

(a) il-kwantità sħiħa ta' l-oġġetti jew materjali għandha tiġi esportata minn Malta għeluq dak iż-żmien li jkun stabbilit mill-Kontrullur tad-Dwana;

(b) il-persuna msemmija fl-ordni għandha tagħti lill-Kontrullur tad-Dwana sigurtà jew obbligazzjoni għas-sodisfazzjon ta' dan imsemmi l-aħħar;

(ċ) il-persuna msemmija fl-ordni għandha —

(i) iżżomm kontijiet xierqa ta' *stock* li juru f'kull żmien u b'kull dettal il-kwantitajiet ta' oġġetti jew materjali importati jew maħruġa mid-depożt wara importazzjoni temporanja u t-tneħħija tagħhom;

(ii) tagħti lill-Kontrullur tad-Dwana, meta hekk jitlob, kopji veri u awtentikati ta' dawk il-kontijiet kull xahar jew kull tant żmien kif huwa jistabbilixxi;

(iii) tippermetti lill-Kontrullur tad-Dwana jew xi persuna awtorizzata minnu għal hekk f'kull ħin raġonevoli li jispezzjona l-kontijiet imsemmija fis-sub-paragrafu (i) ta' dan il-paragrafu u kull *stock* ta' oġġetti jew materjali miżmuma fil-post tagħha mill-persuna msemmija fl-ordni għall-iskop ta' żgurar li l-kondizzjonijiet kollha dwar l-importazzjoni temporanja ta' dawk l-i*stocks* ikunu qed jiġu mwettqa.

(4) Meta f'oġġetti jew materjali miżmuma fuq importazzjoni temporanja skond dan l-artikolu ssir xi ħala normali fil-proċess ta' produzzjoni, kull materjal ta' ħala għandu jiġi mneħħi kif jippermetti l-Kontrullur tad-Dwana, sew bi ħlas ta' dazju qabel il-bejgħ jew ħielsa minn dazju wara li jiġu meqruda taħt sorveljanza tad-Dwana.

(5) Meta xi oġġetti jew materjali miżmuma fuq importazzjoni temporanja skond dan l-artikolu —

(i) jiġu mneħħija f'Malta sew fl-istat tagħhom oriġinali jew wara inkorporazzjoni f'oġġetti lesti skond permess bil-miktub maħruġ mill-Kontrullur tad-Dwana kif ingħad qabel; jew

(ii) huma murija għas-sodisfazzjon tal-Kontrullur tad-Dwana li jkunu ġew mitlufa inevitabbilment minħabba ċirkostanzi li fuqhom ma kellhiex kontroll il-persuna msemmija fl-ordni fuq imsemmi,

f'dak il-każ, f'kull każ bħal dan għandu jitħallas id-dazju fuq dawk l-oġġetti u materjali biss li ma jkunux ġew esportati, ħlief għal dak il-ħala li jista' jiġi permess li jkun meqrud skond is-subartikolu (4) ta' dan l-artikolu.

(6) Bla ħsara għad-disposizzjonijiet ta' l-artikolu 29, jekk il-Kontrullur tad-Dwana jkun sodisfatt li xi waħda mid-disposizzjonijiet ta' dan l-artikolu tkun ġiet miksura jew ma tkunx ġiet imħarsa, il-Ministru jkun jista' jħassar l-ordni magħmul minnu skond dan l-artikolu u l-importatur jew sid milqut b'dak it-tħassir għandu minnufiħ iħallas id-dazju sħiħ fuq dawk l-oġġetti jew materjali miżmuma fuq importazzjoni temporanja li ma jistax jingħata kont tagħhom għas-sodisfazzjon tal-Kontrullur tad-Dwana.

Reati dwar importazzjoni temporanja skond l-artikolu 28.

29. Meta xi importatur jew sid li jkun sar favur tiegħu ordni skond is-subartikolu (1) ta' l-artikolu 28 ineħħi f'Malta xi oġġetti jew materjali msemmija f'dak l-ordni mingħajr il-permess bil-miktub tal-Kontrullur tad-Dwana jew ma jkunx jista' sodisfaċentement jagħti kont dwar xi oġġetti jew materjali bħal dawk, dak l-importatur jew sid ikun ħati ta' reat u jeħel, wara li jiġi misjub ħati mill-Qorti tal-Maġistrati tal-Pulizija Ġudizzjarja, ad istanza tal-Kontrullur tad-Dwana, multa daqs tliet darbiet il-valur ta' l-oġġetti jew tal-materjali jew ħamsin lira, liema minnhom tkun l-akbar, jew priġunerija għal żmien mhux iżjed minn sentejn, jew dik il-multa u priġunerija flimkien.

Oġġetti jew materjali mportati għal produzzjoni industrjali.

30. Meta jsir provvediment fit-Tariffa tad-Dwana għall-importazzjoni ħielsa minn dazju ta' oġġetti jew materjali "għal produzzjoni industrjali" jew "għal użu agrikolu" jew "għal użu tas-sajd" dawk l-oġġetti jew materjali li xort'oħra jkunu dazjabbli, dik l-importazzjoni ħielsa minn dazju tkun permessa salv it-twettiq ta' kull kondizzjonijiet bħal dawk kif jistgħu jiġu preskritti sabiex l-oġġetti jew materjali jistgħu jiġu meqjusa bħala li ġew importati għal produzzjoni industrjali u salv is-sodisfazzjon tal-Kontrullur tad-Dwana li l-oġġetti jew materjali ikunu ġew hekk importati u li kull kondizzjonijiet bħal dawk kif intqal qabel ikunu ġew imwettqa.

Reati minn korp ta' persuni.

31. Meta reat kontra d-disposizzjonijiet ta' dan l-Att jew ta' xi regolamenti jew ordni magħmula bis-saħħa tiegħu jsir minn għaqda jew korp ta' persuni, kull persuna li, fil-ħin ta' l-egħmil tar-reat, kienet direttur, *manager,* segretarju jew uffiċjal ieħor simili ta' dik l-għaqda jew korp ta' persuni, jew kienet tidher li qed taġixxi f'xi kariga bħal dik, tkun ħatja ta' dak ir-reat kemm-il darba ma tippruvax li dak ir-reat kien sar mingħajr it-tagħrif tagħha u li tkun eżerċitat id-diliġenza kollha xierqa biex ma tħallix li jsir ir-reat.

Setgħa tal-Ministru li jagħmel regolamenti.

32. Il-Ministru jista' minn żmien għal żmien jagħmel regolamenti —

(a) dwar il-ġbir ta' dazju ta' importazzjoni taħt ir-rati ġenerali u r-rati preferenzjali murija rispettivament fit-tieni u fit-tielet kolonna tat-Tariffa tad-Dwana;

(b) biex jippreskrivi d-dewmien u l-kondizzjonijiet tal-permessi maħruga skond l-artikolu 15 ta' dan l-Att, il-gruppi ta' oġġetti li għalihom igħodd dan l-artikolu, il-proċedura li għandha tkun imħarsa biex jiġi protett l-erarju u biex jiġi żgurat kontroll xieraq tal-bejgħ ta' dawk l-oġġetti;

(ċ) biex jipprovdu li kull persuna li tikser jew tonqos milli tħares xi regolamenti magħmula skond dan l-Att tkun ħatja ta' reat u teħel, meta tinsab ħatja mill-Qorti tal-Maġistrati tal-Pulizija Ġudizzjarja, ad istanza tal-Kontrullur tad-Dwana jew xort'oħra, pieni li ma jeċċedux multa ta' mhux iżjed minn mitejn lira jew ammont daqs tliet darbiet id-dazju ta' importazzjoni li għandu jitħallas fuq kull oġġett li dwaru jkun sar ir-reat, liema jkun l-akbar, jew priġunerija għal mhux iżjed minn tliet xhur jew dik il-multa u dik il-priġunerija flimkien;

(d) biex jippreskrivi kull ħaġa li tista' tkun preskritta; u

(e) b'mod ġenerali għal kull għan ieħor li għandu x'jaqsam mat-tħaddim tad-disposizzjonijiet ta' dan l-Att.

Tħassir u riżerva. Att Nru. XI ta' l-1964.

33. (1) L-Att ta' l-1964 dwar id-Dazji ta' Importazzjoni huwa b'dan imħassar.

Att Nru. VII ta' l-1975.

(2) Bla ħsara għad-disposizzjonijiet ta' l-artikolu 12 ta' l-Att ta' l-1975 dwar l-Interpretazzjoni, ir-regolamenti, l-ordnijiet u l-atti l-oħra kollha li kienu miżmuma fis-seħħ bl-Att imħassar bis-subartikolu (1) ta' dan l-artikolu, barra mir-regolamenti magħmula bin-Notifikazzjoni tal-Gvern Nru. 62 ta' l-1936 li għandhom jitħassru, u kull regolamenti, ordnijiet u atti oħra magħmula taħt l-imsemmi Att barra minn xi stampar mill-ġdid tat-Tariffa tad-Dwana magħmul taħt l-artikolu 25 ta' dak l-Att li għandu jiġi mħassar, għandhom jekk u kif kienu fis-seħħ minnufih qabel il-bidu fis-seħħ ta' dan l-artikolu jitqiesu li saru taħt dan l-Att u għandhom jibqgħu fis-seħħ u jistgħu jiġu emendati, mibdula, imħassra jew xort'oħra jsir dwarhom skond hekk.

(3) Ir-riferenzi kollha f'xi leġislazzjoni u f'xi att jew dokument ieħor għall-Att ta' l-1964 dwar id-Dazji ta' Importazzjoni jew għal xi disposizzjoni tiegħu, għandhom, safejn applikabbli, jinqraw u jiftehmu bħala riferenza għal dan l-Att jew għad-disposizzjoni korrispondenti tiegħu.

SKEDI

L-EWWEL SKEDA

(Artikoli 2, 3 u 4)

TARIFFA TAD-DWANA

NOTI ĠENERALI U REGOLI GĦAT-TIFSIR

1. In-Nomenklatura tat-Tariffa tad-Dwana hija bażata fuq in-Nomenklatura for the Classification of Goods, 1955 (In-Nomenklatura tal-Customs Co-operation Council, 1955) u għandha tiġi mfissra skond in-Noti ta' Tifsir li jinsabu man-Nomenklatura tal-Customs Co-operation Council, 1955, pubblikata mill-Customs Co-operation Council, Brussels.

2. Ħlief fejn ir-rati ta' dazju jkunu speċifikati f'unitajiet monetarji, ir-rati murija fit-tieni u fit-tielet kolonna ta' din l-Iskeda huma perċentaġġi *ad valorem*.

REGOLI GĦAT-TIFSIR TAN-NOMENKLATURA TAL-CUSTOMS CO-OPERATION COUNCIL GĦALL-KLASSIFIKAZZONI TA' OĠĠETTI

It-tifsir tan-Nomenklatura jkun immexxi skond il-prinċipji li ġejjin:

1. It-titoli tas-Sezzjonijiet, tal-Kapitoli u tas-sotto-Kapitoli huma mogħtija biss sabiex issir riferenza faċli; għal finijiet legali, il-klassifika tiġi stabbilita skond it-termini ta' l-intestaturi u ta' kull Sezzjoni relattiva tan-Noti tal-Kapitolu u, kemm-il darba dawk l-intestaturi jew in-Noti ma jeħtieġux xort'oħra, skond d-disposizzjonijiet li ġejjin.

2. (a) Kull riferenza għal intestatura ta' oġġett għandha tittieħed li tinkludi riferenza għal dak l-oġġett mhux fi stat ta' tlestija jew mhux spiċċat kemm-il darba, kif importat, l-oġġett mhux fi stat ta' tlestija jew mhux spiċċat ikollu l-karattru essenzjali ta' l-oġġett lest jew spiċċat. Għandha tittieħed li tinkludi wkoll riferenza għal dak l-oġġett lest jew spiċċat (jew li jaqa' taħt il-klassifika bħala mhux fi stat ta' tlestija jew mhux spiċċat bis-saħħa ta' din ir-Regola), impurtat, żmuntat jew żarmat.

(b) Kull riferenza f'intestatura għal materjal jew sustanza għandha tittieħed li tinkludi riferenza għal taħlitiet jew kombinazzjonijiet ta' dak il-materjal jew dik is-sustanza ma' materjali jew sustanzi oħra. Kull riferenza għal oġġetti ta' materjal jew sustanza dikjarati għandha tittieħed li tinkludi riferenza għal oġġetti li jikkonsistu għal kollox jew f'parti minn dak il-materjal jew minn dik is-sustanza. Il-klassifika ta' oġġetti li jkunu magħmula minn iktar minn materjal wieħed jew sustanza waħda għandha tkun skond il-prinċipji tar-Regola 3.

3. Meta għal xi raġuni, *prima facie* oġġetti jkollhom jiġu klassifikati taħt żewġ intestaturi jew iktar, il-klassifika għandha ssir kif ġej:

(a) L-intestatura li tipprovdi l-iktar deskrizzjoni speċifika għandha tkun preferita għal intestaturi li jipprovdu deskrizzjoni aktar ġenerali.

(b) Oġġetti ta' taħlitiet u komposti li jikkonsistu minn komponenti differenti u li ma jistgħux jiġu klassifikati b'riferenza għat-3 (a) għandhom jiġu klassifikati daqslikieku kienu kostitwiti mill-materjal jew mill-komponent li jagħti lill-oġġetti l-karattru essenzjali tagħhom, safejn hu applikabbli dan il-kriterju.

(ċ) Meta l-oġġetti ma jistgħux jiġu klassifikati b'riferenza għat-3 (a) jew għat-3 (b) għandhom jiġu klassifikati taħt l-intestatura li jkollha l-ogħla rata ta' dazju.

4. Oġġetti li ma jaqgħu taħt ebda intestatura tan-Nomenklatura għandhom jiġu klassifikati taħt l-intestatura xierqa ta' l-oġġetti li l-aktar ikunu jixbħu.

SEZZJONI I

ANNIMALI ĦAJJIN; PRODOTTI TA' L-ANNIMALI

Kapitolu 1

ANNIMALI ĦAJJIN

NOTI

1. Dan il-Kapitolu jinkludi l-annimali ħajjin kollha barra:

   (a) Ħut, krostaċej u molluski, ta' l-intestaturi Nri. 03.01 u 03.03;

   (b) *Microbial cultures* u prodotti oħra ta' l-intestatura Nru. 30.02; u

   (ċ) Annimali ta' l-intestatura Nru. 97.08.

2. Kull riferenza f'dan il-Kapitolu għal ġens jew speċi partikolari, ħlief meta r-rabta tal-kliem ma teħtieġx xort'oħra, tinkludi riferenza għaż-żgħar ta' dak il-ġens jew speċi.

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
01.01	Żwiemel, ħmir, bgħula u hinnies	10	6.5	
	Nota: Annimali għal skopijiet ta' trobbija b'ċertifikati tar-razza u saħħa għas-sodisfazzjon tad-Direttur tal-Biedja	0	0	
01.02	Annimali ħajjin ta' l-ispeċi tal-bovini:			
	(A) Barrin li jiżnu mhux aktar minn 300 kg ...	£M1.00,0 ir-ras	65c ir-ras	
	(B) Barrin li jiżnu aktar minn 300 kg	£M2.00,0 ir-ras	£M1.30,0 ir-ras	
	(Ċ) Oħrajn	10	6.5	
	Nota: Annimali għal skopijiet ta' trobbija b'ċertifikati tar-razza u saħħa għas-sodisfazzjon tad-Direttur tal-Biedja	0	0	
01.03	Ħnieżer ħajjin	10	6.5	
	Nota: Annimali għal skopijiet ta' trobbija b'ċertifikati tar-razza u saħħa għas-sodisfazzjon tad-Direttur tal-Biedja	0	0	
01.04	Ngħaġ u mogħoż ħajjin	10	6.5	
	Nota: Annimali għal skopijiet ta' trobbija b'ċertifikati tar-razza u saħħa għas-sodisfazzjon tad-Direttur tal-Biedja	0	0	
01.05	Tjur ħajjin, jiġifieri pollam, papri, wiżż, dundjani u fargħuni	10	6.5	
	Nota: Tjur ta' razza magħżula ċertifikati mid-Direttur tal-Biedja	0	0	
01.06	Annimali ħajjin oħrajn	20	13	
	Nota: Annimali għal skopijiet ta' trobbija b'ċertifikati tar-razza u saħħa għas-sodisfazzjon tad-Direttur tal-Biedja	0	0	

Kapitolu 2

LAĦAM U FDALIJIET LI JITTIEKLU TAL-LAĦAM

Nota

Dan il-Kapitolu ma jinkludix:

(a) Prodotti ta' dawk deskritti fl-intestaturi Nri. 02.01, 02.02, 02.03, 02.04 u 02.06, mhux tajba għal konsum mill-bniedem;

(b) L-imsaren, il-*bladders* jew l-istonku ta' annimali (intestatura Nru. 05.04) u demm ta' l-annimali (intestatura Nru. 05.15); jew

(ċ) Xaħam ta' l-annimali, barra prodotti ta' l-intestatura Nru. 02.05 (Kapitolu 15).

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
02.01	Laħam u fdalijiet li jittieklu ta' l-annimali li jaqgħu fl-intestaturi Nri. 01.01, 01.02, 01.03 jew 01.04, friski, imkessħin jew tal-friża	£M2.00,0 kull 100 kg.	£M2.00,0 kull 100 kg.	
02.02	Tjur mejta (jiġifieri pollam, papri, wiżż, dundjani u fargħuni) u fdalijiet minnhom li jittieklu (ħlief fwied) friski, imkessħin jew tal-friża	£M2.00,0 kull 100 kg.	£M2.00,0 kull 100 kg.	
02.03	Fwied tat-tjur, frisk, imkessaħ, tal-friża, immellaħ jew fis-salmura	£M2.00,0 kull 100 kg.	£M2.00,0 kull 100 kg.	
02.04	Laħam u fdalijiet li jittieklu tal-laħam oħrajn, friski, imkessħin jew tal-friża	£M2.00,0 kull 100 kg.	£M2.00,0 kull 100 kg.	
02.05	Xaħam tal-majjal li ma jkollux laħam dgħif u xaħam tat-tjur (greġġ jew *solvent extracted*), frisk, imkessaħ, tal-friża, immellaħ, fis-salmura, imnixxef jew iffumikat	0	0	
02.06	Laħam u fdalijiet li jittieklu tal-laħam (ħlief fwied tat-tjur) immellħin, fis-salmura, imnixxfin jew iffumikati:			
	(A) *Bacon*	£M2.50,0 kull 100 kg.	£M2.50,0 kull 100 kg.	
	(B) Perżut	62c5 kull 100 kg.	62c5 kull 100 kg.	
	(Ċ) Saqajn tal-majjal preżervati fis-salmura jew filmelħ biss	0	0	
	(D) Oħrajn	£M2.00,0 kull 100 kg.	£M2.00,0 kull 100 kg.	

Kapitolu 3

ĦUT, KROSTAĊEJ U MOLLUSKI

NOTA

1. Dan il-Kapitolu ma jinkludix:

(a) Mammiferi tal-baħar (intestatura Nru. 01.06) jew laħam tagħhom (intestatura Nru. 02.04 jew 02.06);

b) Ħut (inklużż fwied u bajd tagħhom), krostaċej u molluski, mejtin, mhux tajba għal konsum mill-bniedem minħabba jew ix-xorta jew il-kondizzjoni tagħhom (Kapitolu 5); jew

(ċ) Kavjar jew sostituti tal-kavjar (intestatura Nru. 16.04).

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
03.01 Ħut, frisk (ħaj jew mejjet), imkessaħ jew tal-friża ...	0	0	
03.02 Ħut, imnixxef, immellaħ jew fis-salmura; ħut iffumikat, kemm jekk imsajjar qabel jew waqt il-proġess tal-fumikazzjoni	0	0	
03.03 Krostaċej u molluski, sew fil-qoxra jew le, friski (ħajjin jew mejta), imkessħin, tal-friża, immelħin, fis-salmura jew imnixxfin; krostaċej, fil-qoxra, sempliċement mgħollija fl-ilma	20	13	

Kapitolu 4

PRODOTTI TAL-ĦALIB: BAJD TA' L-GĦASAFAR, GĦASEL NATURALI: PRODOTTI LI JITTIEKLU LI ĠEJJIN MILL-ANNIMALI: MHUX SPEĊIFIKATI JEW INKLUŻI X'IMKIEN IEĦOR

NOTI

1. Il-kelma "ħalib" tfisser ħalib bil-krema jew skremat, xorrox tal-butir, xorrox, kephir, *yoghourt* u ħalib iffirmentat bħal dan.

2. Ħalib u krema mqiegħed f'laned ermetikament issiġillati jitqiesu li huma preservati għall-finijiet ta' l-intestatura Nru. 04.02. Iżda ħalib u krema ma humiex meqjusa li huma hekk ippriservati sempliċiment minħabba li jkunu pasturizati, sterilizzati jew peptonizzati, jekk ma jitqegħdux f'laned ermetikament issiġillati.

	Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
04.01	Ħalib u krema, friski, mhux konċentrati jew ħelwin	0	0	
04.02	Ħalib u krema, preservati, konċentrati jew ħelwin:			
	(A) Likwidi jew semisolidi, mhux ħelwin	£M5.00,0 kull 100 kg.	£M5.00,0 kull 100 kg.	
	(B) Likwidi jew semisolidi, ħelwin	£M4.60,0 kull 100 kg.	£M4.60,0 kull 100 kg.	
	(Ċ) Solidi bħala blokk jew trab	0	0	
	(D) Ħalib trab tat-trabi	0	0	
04.03	Butir:			
	(A) Imqiegħed għall-bejgħ bl-imnut	5	5	
	(B) Ieħor	0	0	
04.04	Ġobon u baqta	0	0	
04.05	Bajd ta' l-għasafar u isfar tal-bajd, friski, trab jew xort'oħra preservati, ħelwin jew le:			
	(A) Bajd fil-qoxra	0	0	
	(B) Bajd mhux fil-qxur	0	0	
04.06	Għasel naturali	35	22.7	
04.07	Prodotti li jittieklu oriġinati minn annimali, mhux speċifikati jew inklużi band'oħra	0	0	

Kapitolu 5

PRODOTTI ORIĠINATI MINN ANNIMALI, MHUX SPEĊIFIKATI JEW INKLUŻI BAND'OĦRA

NOTI

1. Dan il-Kapitolu ma jinkludix:

   (a) Prodotti li jittieklu (li ma jkunux imsaren, *bladders* u stonku ta' annimali, sħaħ jew bċejjeċ tagħhom, u demm ta' annimali, likwidu jew imnixxef);

   (b) Ġlud (magħduda pelliċi) li ma jkunux dawk li jaqgħu fl-intestatura Nru. 05.05, 05.06 jew 05.07 (Kapitolu 41 jew 43);

   (ċ) Materjali tessili ta' l-annimali li ma jkunux krin u fdal tal-krin (Sezzjoni XI); jew

   (d) Għoqdiet jew troffi preparati għall-egħmil ta' xkupi jew xkupilji (intestatura Nru. 96.03).

2. Għall-fini ta' l-intestatura Nru. 05.01, l-għażla ta' xagħar b'tul (kemm-il darba ż-żewġ truffijiet ma jkunux imqegħda flimkien xorta waħda) għandha titqies li ma tikkostitwix xogħol.

3. Matul din in-Nomenklatura ħejbiet ta' l-iljunfant, mammut, mastodont, *walrus*, narval, u ċingjal, qrun tar-rinoċeronti u snien ta' l-annimali kollha huma meqjusa bħala avorju.

4. Matul din in-Nomenklatura l-kelma "krin" tfisser xagħar ta' l-għonq u d-denb ta' l-annimali ekwini jew bovini.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
05.01 Xagħar uman, mhux maħdum, sew jekk maħsul jew imnaddaf sew jekk le, fdal tax-xagħar uman ...	0	0	
05.02 Lanżit jew xagħar ta' ħnieżer, qżieqeż, ħnieżer tar-refgħa; xagħar tal-*badger* u xagħar ieħor għall-egħmil ta' xkupilji; fdalijiet ta' lanżit u xagħar bħal dan ...	0	0	
05.03 Krin u fdal tal-krin sew jekk imqiegħed fuq strat jew bejn żewġ strati ta' materjal ieħor	0	0	
05.04 Imsaren, *bladders* u stonku ta' annimali (li ma jkunux ħut), sħaħ jew bċejjeċ tagħhom	0	0	
05.05 Fdal tal-ħut	0	0	
05.06 Muskoli u tendini; xlielef u fdal bħal dan, ta' ġlud mhux maħdumin	0	0	
05.07 Ġlud u partijiet oħra ta' għasafar, bil-pjumi jew l-ewwel rix tagħhom, pjumi u partijiet minn pjumi (sew jekk fit-truf maqtugħa sew jekk le) u l-ewwel rix mhux aktar maħdum milli mnaddfa, diżinfettati jew trattati għal preżentazzjoni; trab u fdal ta' pjumi jew partijiet minn pjumi	0	0	
05.08 Għadam u l-qlub tal-qarn, mhux maħduma, bla xaħam, sempliċiment preparati (iżda mhux maqtugħa f'għamla), trattati b'aċidu jew diġelatinizzati; trab u fdal ta' dawn il-prodotti	0	0	
05.09 Qrun, qrun taċ-ċerv, dwiefer tal-bhejjem, dwiefer, dwiefer u mnaqar ta' annimali, mhux maħduma jew sempliċement preparati, iżda mhux maqtugħin f'għamla, u fdal u trab ta' dawn il-prodotti; għadam tal-balieni u ħwejjeġ simili, mhux maħduma jew sempliċement preparati, iżda mhux maqtugħa f'għamla, u xagħar u fdal ta' dawn il-prodotti	0	0	
05.10 Avorju, mhux maħdum jew sempliċement preparat, iżda mhux maqtugħ f'għamla; trab u fdal ta' avorju	0	0	

Kapitolu 5

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
05.11 Qoxra tal-fekruna (qxur u skalji) mhux maħduma jew sempliċement preparati, iżda mhux maqtugħa f'għamla; dwiefer u fdal tal-qoxra tal-fekruna ...	0	0	
05.12 Qroll u materjali simili, mhux maħduma jew sempliċement preparati, iżda xort'oħra mhux maħduma; qxur, mhux maħduma jew sempliċement preparati, iżda mhux maqtugħa f'għamla; trab u fdal ta' qxur	0	0	
05.13 Sponoż naturali	0	0	
05.14 Ambergris, kastorju, żibett u misk, kantaridi; bili, sew imnixxfin sew le; prodotti ta' annimali, friski, imkessħin jew tal-friża jew xort'oħra preservati provviżorjament, ta' xorta wżata fil-preparazzjoni ta' prodotti farmaċewtiċi	0	0	
05.15 Prodotti ta' annimali mhux speċifikati jew inklużi band'oħra; annimali mejta tal-Kapitolu 1 jew Kapitolu 3, mhux tajba għall-konsum mill-bniedem ..	0	0	

Sezzjoni II

PRODOTTI VEĠETALI

Kapitolu 6

SIĠAR ĦAJJIN U PJANTI OĦRA; BASAL, XTIELI U ĦWEJJEĠ SIMILI; FJURI MAQTUGĦIN U WERAQ ORNAMENTALI

NOTI

1. Dan il-Kapitolu jinkludi biss siġar ħajjin u oġġetti (magħduda ħxejjex taż-żerriegħa) ta' xorta provduta komunement minn ġardinara u kultivaturi tal-fjuri rawwiema għat-taħwil jew għal użu ornamentali; b'danakollu ma jinkludix patata, basal, xalotti, tewm u prodotti oħra tal-Kapitolu 7.

2. Kull riferenza fl-intestatura Nru. 06.03 jew 06.04 għal oġġetti ta' xi xorta għandha tiftiehem bħala li tinkludi riferenza għal bukketti, qfief floreali, kuruni tal-fjuri u ħwejjeġ simili magħmulin għal kollox jew f'parti minn oġġetti ta' dik ix-xorta, bla ma jittieħed kont ta' aċċessorji ta' materjali oħra.

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
06.01	Basal, tuberi, xtieli tuberużi, zkuk ta' taħt il-ħamrija, kuruni u riżomi, reqdin, qed jikbru jew bil-fjuri ...	0	0	
06.02	Pjanti ħajjin oħra, magħduda siġar, *shrubs, bushes,* xtieli, qtugħ u żabriet	0	0	
06.03	Fjuri maqtugħa u blanzuni ta' xorta tajba għall-bukketti jew għal skopijiet ornamentali, friski, imnixxfa, miżbugħa, imbajdin, mimlija jew xort'oħra preparati	0	0	
06.04	Weraq, frieghi u partijiet oħra (li ma jkunux fjuri jew blanzuni) ta' siġar, *shrubs, bushes* u pjanti oħra, u ħaxix, likni u ħaxix, li jkunu oġġetti ta' xorta tajba għall-bukketti jew skopijiet ornamentali, friski, imnixxfa, miżbugħa, imbajda, mimlija jew xort'oħra preparati	0	0	

Kapitolu 7

ĦAXIX LI JITTIEKEL U XI XTIELI U TUBERI

NOTA

1. Fl-intestaturi Nri. 07.01, 07.02 u 07.03, il-kelma "ħxejjex" għandha tittieħed li tinkludi faqqiegħ li jittiekel, tartufi, żebbuġ, kappar, tadam, patata, pitravi għall-insalata, ħjar, ħjar ta' l-immarinar, qarabali, qaraħmar, brunġiel, bżar ħelu, busbies, tursin, maxxita, stregun, krexxun, merqdux għall-ħwar (*Majorana hortensis* jew *Origanum majorana*), revanell u tewm.

L-intestatura Nru. 07.04 tinkludi l-ħxejjex kollha mnixxfa, *dehydrated* jew evaporati tax-xorta li jaqgħu taħt l-intestaturi minn Nri. 07.01 sa l-07.03 minbarra:

(a) Ħxejjex leguminużi mnixxfa, imqaxxra (intestatura Nru. 07.05);

(b) Bżar ħelu mitħun (intestatura Nru. 09.04);

(ċ) Dqiq ta' ħxejjex leguminużi mnixxfa ta' l-intestatura Nru. 07.05 (intestatura Nru. 11.03);

(d) Dqiq, *meal* u *flakes* tal-patata (intestatura Nru. 11.05).

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
07.01 Ħxejjex, friski jew imkessħin:			
(A) Patata	0	0	
(B) Tadam:			
(1) rilaxxat bejn l-1 ta' Mejju u l-31 ta' Diċembru, iż-żewġ dati magħduda	25c kull 100 kg.	25c kull 100 kg.	
(2) rilaxxat bejn l-1 ta' Jannar u t-30 ta' April, iż-żewġ dati magħduda	0	0	
(Ċ) Basal	25c kull 100 kg.	25c kull 100 kg.	
(D) Tewm	25c kull 100 kg.	25c kull 100 kg.	
(E) Piżelli ħodor	25c kull 100 kg.	25c kull 100 kg.	
(F) Ful aħdar	25c kull 100 kg.	25c kull 100 kg.	
(G) Fażola	25c kull 100 kg.	25c kull 100 kg.	
(Ħ) Oħrajn	25c kull 100 kg.	25c kull 100 kg.	
07.02 Ħxejjex (sew misjura jew le) ippreservati bil-friża:			
(A) Piżelli	40	40	
(B) Oħrajn	25	25	
07.03 Ħxejjex preservati provviżorjament fis-salmura, fl-ilma tal-kubrit jew f'soluzzjonijiet preservattivi oħra, iżda mhux preparati b'mod speċjali għal konsum immedjat:			
(A) Żebbuġ fis-salmura	0	0	
(B) Oħrajn	0	0	
07.04 Ħxejjex imnixxfa, imneħħi l-ilma minnhom jew evaporati, sħaħ, maqtugħa, maqtugħa fetet, miksura jew trab, iżda mhux preparati aktar	20	10	

Kapitolu 7

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
07.05 Ħaxix leguminuż niexef, imqaxxar sew jekk bil-ġilda mneħħija sew maqsuma sew jekk le:			
(A) Ful għaż-żwiemel … … … … … …	0	0	
(B) Ċiċri u *caravances* … … … … … …	0	0	
(Ċ) Fażola … … … … … …	0	0	
(D) Għads … … … … … …	0	0	
(E) Piżelli … … … … … …	0	0	
(F) Favetta … … … … … …	0	0	
(Ġ) Oħrajn … … … … … …	0	0	
07.06 Manjok, aranat, salep, articokk, patata ħelwa u xtieli u tuberi oħrajn bħalhom b'kontenut qawwi ta' lamtu jew inulina, friski jew imnixxfa, sħaħ jew imqattgħin fetet; *sago pith* … … … … … …	0	0	

Kapitolu 8

FROTT U ĠEWŻ TA' L-IKEL; QOXRA TAL-BETTIEĦ JEW FROTT TAĊ-ĊITRU

NOTI

1. Dan il-Kapitolu ma jinkludix ġewż jew frott mhux ta' l-ikel.

2. Il-kelma "frisk" għandha tittieħed li testendi għal oġġetti li jkunu ġew imkessħin.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
08.01 Tamar, banana, ġewż ta' l-Indji, *Brazil nuts, cashew nuts,* ananas, *avocados, mango, guavas* u *mangosteens,* friski jew imnixxfa, imqaxxra jew le:			
(A) Tamar … … … … … …	5	3.2	
(B) Banana … … … … … …	5	3.2	
(Ċ) Ġewż … … … … … … …	5	3.2	
(D) Oħrajn … … … … … …	5	3.2	
08.02 Frott taċ-ċitru, frisk jew imnixxef:			
(A) Lumi, frisk (rilaxxat bejn l-1 ta' Frar u l-31 ta' Awissu, iż-żewġ dati magħdudin) … … …	50c kull 100 kg.	50c kull 100 kg.	
(B) Lumi, frisk (rilaxxat bejn l-1 ta' Settembru u l-31 ta' Jannar, iż-żewġ dati magħdudin) …	0	0	
(Ċ) Larinġ, mandulina u tanġerina … … …	0	0	
(D) Oħrajn … … … … … …	50c kull 100 kg.	32c5 kull 100 kg.	
08.03 Tin, frisk jew imnixxef … … … … … …	5	3.2	
08.04 Għeneb, frisk jew imnixxef:			
(A) Frisk … … … … … … …	5	3.2	
(B) Imnixxef … … … … … …	5	3.2	
08.05 Ġewż, li ma jkunux dawk li jaqgħu taħt l-intestatura Nru. 08.01, frisk jew imnixxef, imqaxxar jew le …	5	3.2	
08.06 Tuffieħ, lanġas u sfarġel, frisk:			
(A) Tuffieħ u lanġas (rilaxxat bejn l-1 ta' Lulju u l-31 ta' Ottubru, iż-żewġ dati magħdudin) …	25c kull 100 kg.	16c3 kull 100 kg.	
(B) Oħrajn … … … … … …	0	0	

Kapitolu 8

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
08.07 Frott ta' l-għadma, frisk:			
(A) Ħawħ	50c kull 100 kg.	32c5 kull 100 kg.	
(B) Għanbaqar	50c kull 100 kg.	32c5 kull 100 kg.	
(Ċ) Ċirasa	50c kull 100 kg.	32c5 kull 100 kg.	
(D) Oħrajn	50c kull 100 kg.	32c5 kull 100 kg.	
08.08 *Berries*, friski	5	3.2	
08.09 Frott ieħor, frisk	50c kull 100 kg.	32c5 kull 100 kg.	
08.10 Frott (kemm jekk misjur jew le), preservat bil-friża, li ma jkollux zokkor miżjud	25	15	
Nota: Għal produzzjoni industrijali	0	0	
08.11 Frott preservat proviżorjament (per eżempju, bil-gass tad-dijossidu tal-kubrit, fis-salmura, fl-ilma tal-kubrit jew f'xi soluzzjonijiet preservattivi oħra), iżda mhux tajba f'dak l-istat għal konsum immedjat	0	0	
08.12 Frott imnixxef, li ma jkunx dak li jaqa' taħt l-intestatura Nru. 08.01, 08.02, 08.03, 08.04 jew 08.05 ...	5	3.2	
08.13 Qoxra tal-bettieħ jew frott taċ-ċitru, frisk, tal-friża, imnixxef jew provviżorjament preservat fis-salmura, fl-ilma tal-kubrit jew f'soluzzjonijiet preservattivi oħra	0	0	

Kapitolu 9

KAFFE', TE, MATE' U ĦWAWAR

NOTI

1. Taħlitiet tal-prodotti ta' l-intestaturi Nri. 09.04 sa 09.10 għandhom jiġu klassifikati kif ser jingħad:

   (a) Taħlitiet ta' tnejn jew iżjed mill-prodotti li jaqgħu taħt l-istess intestatura għandhom ikunu klassifikati fl-istess intestatura;

   (b) Taħlitiet ta' tnejn jew iżjed mill-prodotti li jaqgħu taħt intestaturi differenti għandhom ikunu klassifikati taħt l-intestatura Nru. 09.10.

Iż-żieda ta' sostanzi oħra għall-prodotti ta' l-intestaturi Nri. 09.04 sa 09.10 (jew għat-taħlitiet imsemmija fil-paragrafi (a) jew (b) ta' hawn fuq) ma għandhiex tolqot il-klassifikazzjoni tagħhom kemm-il-darba t-taħlitiet riżultanti ma jżommux in-natura essenzjali ta' l-oġġetti li jaqgħu taħt dawk l-intestaturi. Inkella dawk it-taħlitiet ma jkunux klassifikati f'dan il-Kapitolu; dawk li jikkostitwixxu kondimenti mħallta jew taħwir imħallat huma klassifikati fl-intestatura Nru. 21.04.

2. Dan il-Kapitolu ma jinkludix:

   (a) Bżar ħelu mhux midħun (Kapitolu 7); jew

   (b) Bżar Cubeb (Piper Cubeba) u prodotti oħra ta' l-intestatura Nru. 12.07.

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
09.01	Kaffè, sew inkaljat jew le jew ħieles mill-kafejna; qxur tal-kaffè; sostituti tal-kaffè li jkollhom kaffè f'xi proporzjon:			
	(A) Kaffè nej	0	0	
	(B) Inkaljat (magħdud midħun)	0	0	
	(Ċ) Ieħor	0	0	
09.02	Te	0	0	
09.03	Matè	0	0	
09.04	Bżar tal-ġeneru "Piper"; piment tal-ġeneru "Capsicum" jew tal-ġeneru "Pimenta"	25	15	
09.05	Vanilja	25	15	
09.06	Kannella u fjuri tas-siġra tal-kannella	25	15	
09.07	Imsiemer tal-qronfol (frott sħiħ, imsiemer u zkuk) ...	25	15	
09.08	Nuċimuskata, *mace* u kardamomi	25	15	
09.09	Żerriegħa tal-ħlewwa, badian, busbies, karwiżit, kemmun, *carraway* u *juniper*	25	15	
09.10	Sagħtar, żagħfran u weraq tar-rand; ħwawar oħra ...	25	15	

Kapitolu 10

ĊEREALI

NOTA

L-intestaturi f'dan il-Kapitolu, minbarra l-intestatura Nru. 10.06 għandhom jittieħdu li ma japplikawx għall-qmuħ li jkunu ġew midħuna biex titneħħa l-qoxra jew ir-rita jew maħduma xort'oħra. L-intestatura Nru. 10.06 għandha tittieħed li tapplika għal ross mhux maħdum u wkoll għal ross, imqaxxar, *glazed, polished* jew miksur, iżda mhux maħdum xort'oħra.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
10.01 Qamħ u taħlita ta' ċereali (qamħ u sigrana mħallta)	8c7 kull 100 kg. nett	3c7 kull 100 kg. nett	
10.02 Sigrana	0	0	
10.03 Xgħir	0	0	
10.04 Ħafur	0	0	
10.05 Qamħirrum	0	0	
10.06 Ross	0	0	
10.07 *Buckwheat,* qaraboċċ, milju, u qamħ sorgu; ċereali oħrajn	0	0	

Kapitolu 11

PRODOTTI TA' L-INDUSTRIJA TAT-TĦIN; GLUTINA TAX-XGĦIR U LAMTI; INULINA

Noti

1. Dan il-Kapitolu ma jinkludix:
   (a) Xgħir inkaljat li jservi bħala sostitut tal-kaffè (intestatura Nru. 09.01 jew 21.01;
   (b) Dqiq u ikel ippreparat għall-użu bħala ikel tat-trabi jew għal skopijiet tad-dieta jew tal-kċina ta' l-intestatura Nru. 19.02;
   (ċ) *Corn flakes* u prodotti oħra li jaqgħu taħt l-intestatura Nru. 19.05;
   (d) Prodotti farmaċewtiċi (Kapitolu 30); jew
   (e) Lamti li jkollhom in-natura ta' profumerija, kosmetiċi jew preparati tat-twaletta li jaqgħu taħt l-intestatura Nru. 33.06.

2. (A) Prodotti mit-tħin taċ-ċereali mniżżla fit-tabella ta' hawn taħt jaqgħu taħt dan il-Kapitolu jekk ikollhom, bil-piż fil-prodott niexef:
   (a) kontenut ta' lamtu (stabbilit bil-metodu modifikat Ewers polarimetriku li jkun iżjed minn dak muri fil-kolonna (2); u
   (b) kontenut ta' rmied (wara li jitnaqqsu kull minerali miżjuda) li ma jkunx iżjed minn dak muri fil-Kolonna (3).

   Inkella, jiġu klassifikati fl-intestatura Nru. 23.02.

   (B) Prodotti li jaqgqħu taħt dan il-Kapitolu skond id-disposizzjonijiet ta' hawn fuq għandhom jiġu klassifikati fl-intestatura Nru. 11.01 (dqiq ċereali) jekk il-perċentaġġ li jgħaddi minn garża tal-ħarir jew minn passatur tad-drapp magħmul mill-bniedem bl-aperatura murija fil-Kolonna (4) jew (5) ma jkunx inqas, bil-piż, minn dak muri kontra ċ-ċereali li jkun.

   Inkella jiġu klassifikati fl-intestatura Nru. 11.02.

Ċereali (1)	Kontenut ta' Lamtu (2)	Kontenut ta' Rmied (3)	Rata ta' mogħdija minn passatur bi ftuħ ta' 315 microns (4)	500 microns (5)
Qamħ u *rye*	45%	2.5%	80%	—
Barley	45%	3%	80%	—
Ħafur	45%	5%	80%	—
Qamħirrum u sorgu	45%	2%	—	90%
Ross	45%	1.6%	80%	—
Buckwheat	45%	4%	80%	—

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
11.01 Dqiq taċ-ċereali	15	9.7	
11.02 *Groats* u *meal* taċ-ċereali; qamħ oħra taċ-ċereali maħduma (per eżempju *rolled, flaked, polished, pearled* jew *kibbled,* iżda mhux preparat aktar) ħlief ross imqaxxar, *glazed, polished* jew miksur; żerriegħa taċ-ċereali, sħiħa, *rolled, flaked* jew mitħuna	62c5 kull 100 kg.	40c8 kull 100 kg.	
11.03 Dqiq ta' ħxejjex leguminużi li jaqgħu taħt l-intestatura Nru. 07.05	15	9.7	
11.04 Dqiq tal-frott li jaqa' taħt xi intestatura tal-Kapitolu 8	15	9.7	

Kapitolu 11

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
11.05	Dqiq, *meal* u *flakes* tal-patata … … … …	15	9.7	
11.06	Dqiq u *meal* ta' *sago* u ta' manjok, ararut, salep u xtieli u tuberi oħrajn li jaqgħu taħt l-intestatura Nru. 07.06 … … … … … … …	15	9.7	
11.07	Xgħir, inkaljat jew le … … … … …	0	0	
11.08	Lamti; inulina:			
	(A) Imqiegħda għall-bejgħ bl-imnut … … …	27	13	
	(B) Sfużi … … … … … …	0	0	
11.09	Qamħ tal-glutina, imnixxef jew le … … …	0	0	

Kapitolu 12

ŻERRIEGĦA TAŻ-ŻEJT U FROTT ŻEJTNI; QMUĦ, ŻERRIEGĦA U FROTT MIXXELLANJI; PJANTI INDUSTRJALI U MEDIKALI: TIBEN U FURRAJNA

Noti

1. L-intestatura Nru. 12.01 għandha tittieħed li tapplika, fost ħwejjeġ oħra, għal *ground nuts, soya beans,* żerriegħa tal-mustarda, żerriegħa tal-peprin taż-żejt, żerriegħa tal-peprin u kopra. Għandha tittieħed li ma tapplikax għall-ġewż ta' l-Indji jew prodotti oħra ta' l-intestatura Nru. 08.01 jew għal żebbuġ (Kapitolu 7 jew Kapitolu 20).

2. Għall-finijiet ta' l-intestatura Nru. 12.03, żerriegħa tal-pitravi, żerriegħa tal-ħaxix u ta' erbaġġ ieħor, żerriegħa ta' fjuri ornamentali, żerriegħa tal-ħxejjex, żerriegħa tas-siġar tal-foresta, żerriegħa tas-siġar tal-frott, żerriegħa tal-ġilbiena u tal-lupini għandhom jitqiesu bħala żerriegħa tax-xorta wżati għaż-żergħa.

L-intestatura Nru. 12.03, għandha titqies, b'danakollu, li ma tapplikax għal dan li ġej ukoll jekk għaż-żergħa:

(a) Ħxejjex legumenużi (Kapitolu 7);

(b) Ħwawar u prodotti oħra tal-Kapitolu 9;

(ċ) Ċereali (Kapitolu 10); jew

(d) Prodotti li jaqgħu taħt l-intestatura Nru. 12.01 jew 12.07.

3. L-intestatura Nru. 12.07 għandha tittieħed li tapplika fost ħwejjeġ oħra, għall-pjanti li ġejjin jew bċejjeċ minnhom: ħabaq, fidloqqom, żuf, kull speċi ta' nagħnieħ, klin, fejġel, salvja u assenzju.

Iżda, l-intestatura Nru. 12.07 għandha tittieħed li ma tapplikax għal:

(a) Żerriegħa taż-żejt u frott żejtni (intestatura Nru. 12.01);

(b) Medikamenti li jaqgħu taħt il-Kapitolu 30;

(ċ) Profumerija jew preparati tat-twaletta li jaqgħu taħt il-Kapitolu 33; jew

(d) Diżinfettanti, insettiċidi, funġiċidi, erbiċidi jew prodotti simili li jaqgħu taħt l-intestatura Nru. 38.11.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
12.01 Żerriegħa taż-żejt u frott żejtni, sħaħ jew miksura	0	0	
12.02 Dqiq jew *meals* ta' żerriegħa taż-żejt jew frott żejtni, mhux bix-xaħam imneħħi, (eskluż dqiq tal-mustarda)	0	0	
12.03 Żerriegħa, frott u spori ta' xorta wżata għaż-żriegħ	0	0	
12.04 Pitravi għaz-zokkor, sħaħ jew fetet, friski, imnixxfin jew trab; kannamiela	0	0	
12.05 Xtieli taċ-ċikwejra, friski jew imnixxfin, sħaħ jew maqtugħin, mhux inkaljati	0	0	
12.06 *Hop cones* u lupulina	0	0	
12.07 Pjanti u bċejjeċ (magħduda, żerriegħa u frott) ta' siġar, *bushes, shrubs* jew pjanti oħra li jkunu oġġetti ta' xorta wżata prinċipalment fil-profumerija, fil-farmaċija, jew għal skopijiet insettiċidi, funġiċidi jew skopijiet simili, friski jew imnixxfa, sħaħ, maqtugħin, *crushed,* mitħuna jew trab	0	0	
12.08 Imżiewet, friski jew imnixxfa, kemm jekk *kibbled* jew mitħuna kemm jekk le, iżda mhux preparati aktar; qlub tal-frott u prodotti veġetali oħra ta' xorta wżata prinċipalment għal ikel uman, li ma jaqgħux taħt xi intestatura oħra	0	0	
12.09 Tiben u qxur ċereali, mhux preparati jew imqattgħin bċejjeċ iżda mhux preparati xort'oħra	0	0	
12.10 *Mangolds, swedes,* xtieli tal-furrajna; ħuxlief, nifel, silla, *sainfoin, forage kale,* lupini, ġilbiena u prodotti simili ta' għalf ta' annimali	0	0 0	

Kapitolu 13

MATERJALI VEĠETALI MHUX MAĦDUMA TA' XORTA TAJBA GĦAL UŻU FIŻ-ŻEBGĦA JEW KUNZAR, GOMMA-LAKKA; GOMMA, RAŻA U SUGU U ESTRATTI VEĠETALI OĦRA

NOTA

L-intestatura Nru. 13.03 għandha tittieħed li tapplika, fost ħwejjeġ oħra, għal estratt likorizju u estratt tal-piretru, estratt tal-*hops*, estratt tas-sabarra u tal-oppju. L-intestatura għandha tittieħed li ma tapplikax għal:

(a) Estratt likorizju li jkollu mhux aktar minn 10% bil-piż ta' *sucrose* jew meta jkun magħmul bħala ħelu (intestatura Nru. 17.04);

(b) Estratt tax-xgħir (intestatura Nru. 19.01);

(ċ) Estratti tal-kaffè, te jew matè (intestatura Nru. 21.02);

(d) Sugi alkooliċi u estratti li jikkostitwixxu xorb, u preparati alkoolici komposti (magħrufa bħala "estratti konċentrati") għal manifattura ta' xorb (Kapitolu 22);

(e) Ganfra, *glycyrrhizin* u prodotti oħra ta' l-intestaturi Nri. 29.13 u 29.41;

(f) Medikamenti li jaqgħu taħt l-intestatura Nru. 30.03 jew re-aġenti ta' l-agruppar tad-demm;

(ġ) Estratti għaż-żebgħa jew għall-ikkunzar (intestatura Nru. 32.01 jew 32.04);

(ħ) Żjut essenzjali, *concretes*, assoluti u resinjoli (intestatura Nru. 33.01) jew distillati milwiema u soluzzjonijiet milwiema ta' żjut essenzjali (intestatura Nru. 33.05); jew

(ij) Gomma, balata, guttaperka jew gomma naturali bħal dawn (intestatura Nru. 40.01).

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
13.01 Materjali veġetali mhux maħduma ta' xorta wżata prinċipalment fl-ikkunzar	0	0	
13.02 Lakka, gomma-lakka taż-żerriegħa, gomma-lakka taz-zkuk u gomma-lakka oħra; gomma naturali, raża, raża tal-gomma u balzmu	0	0	
13.03 Sugu u estratti veġetali; sustanzi pettiċi, *pectinates* u *pectates;* agaragar u *mucilages* u *thickeners* oħra naturali, derivati minn prodotti veġetali	0	0	

Kapitolu 14

MATERJALI VEĠETALI GĦAL MALJI U TINQIX; PRODOTTI VEĠETALI MHUX SPEĊIFIKATI JEW INKLUŻI F'POST IEĦOR

Noti

1. Dan il-Kapitolu ma jinkludix il-prodotti li ġejjin li huma klassifikati fis-Sezzjoni XI: materjali veġetali jew fibri ta' materjali veġetali ta' xorta wżata prinċipalment fil-manifattura ta' tessili, ikunu kif ikunu ippreparati, jew materjali veġetali oħra li jkunu hekk trattati li jsiru tajba biss għall-użu bħala materjali tessili.

2. L-intestatura Nru. 14.01 għandha tittieħed li tapplika, fost ħwejjeġ oħra, għal vireg taż-żafżaf, qasab u bambù maqsuma u ħwejjeġ bħalhom, u tal-kanna d'Indja u għal kanna d'Indja miġbud jew maqsum. L-intestatura għandha tittieħed li ma tapplikax għal laqx ta' l-injam (intestatura Nru. 44.09).

3. L-intestatura Nru. 14.02 għandha tittieħed li ma tapplikax għal *wood-wool* (intestatura Nru. 44.12).

4. L-intestatura 14.03 għandha tittieħed li ma tapplikax għal għoqod jew troffi preparati għall-egħmil ta' xkupi jew xkupilji (intestatura Nru. 96.03).

Intestatura tat-Tariffa		Ġenerali	Komunità Ekonomika Ewropea	Rimarki
14.01	Materjali veġetali ta' xorta wżata prinċipalment għal malja (per eżempju, tibna ċereali, imnaddfa, imbajda jew miżbugħa, virga taż-żafżaf, qasab, ġummar, kanna d'Indja, bambù, raffja u l-qoxra tas-siġra tat-tilju)	0	0	
14.02	Materjali veġetali sew jekk imqiegħda fuq strat jew bejn żewġ strati ta' materjal ieħor, ta' xorta wżata prinċipalment bħala mili (per eżempju, kapok, xagħar veġetali u *eel-grass*)	0	0	
14.03	Materjali veġetali ta' xorta wżata prinċipalment fi xkupilji jew fi xkupi (per eżempju, sorgu, piassava, ħaxixa ta' l-imtieraħ u *istle*) sew f'qatqet jew f'mazzi	0	0	
14.04	Żerriegħa iebsa, *pips, hulls* u għadam ta' xorta wżata għat-tinqix (per eżempju, *corozo* u *dom*)	0	0	
14.05	Prodotti veġetali mhux speċifikati jew inklużi band' oħra	0	0	

Sezzjoni III

XAĦAM U ŻEJT VEĠETALI U TA' L-ANNIMALI U L-PRODOTTI DERIVATI MILL-QTUGĦ TAGĦHOM; XAĦAM PREPARAT LI JITTIEKEL; XEMGĦA VEĠETALI U TA' L-ANNIMALI

Kapitolu 15

XAĦAM U ŻEJT VEĠETALI U TA' L-ANNIMALI U L-PRODOTTI DERIVATI MILL-QTUGĦ TAGĦHOM; XAĦAM PREPARAT LI JITTIEKEL; XEMGĦA VEĠETALI U TA' L-ANNIMALI

Noti

1. Dan il-Kapitolu ma jinkludix:
   (a) Xaħam tal-majjal jew xaħam tal-pollam ta' l-intestatura Nru. 02.05;
   (b) Butir tal-kokotina (xaħam jew żejt) (intestatura Nru. 18.04);
   (ċ) Qrieqeċ (intestatura Nru. 23.01) u residwali ta' l-intestatura Nru. 23.04;
   (d) Aċidi xaħmin fi stat iżolat, xemgħa preparata, medikamenti, żebgħa, verniċ, sapun, profumerija, kosmetiċi jew preparati tat-twaletta, żjut salfaniti jew oġġetti oħra li jaqgħu taħt xi intestatura fis-Sezzjoni VI; jew
   (e) Fratturat miksub miż-żjut (intestatura Nru. 40.02).
2. *Soapstocks*, residwi u sedimenti taż-żejt, stearina, grass tas-suf u residwi tal-gliċerol għandhom jittieħdu li jaqgħu taħt l-intestatura Nru. 15.17.

	Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
15.01	Ardu u xaħam ieħor tal-majjal u xaħam tal-pollam, maħdum jew li minnu jkun estratt is-solvent ...	0	0	
15.02	Xaħam greġġ tal-bhejjem tal-bovin, ngħaġ jew mogħoż, xaħmijiet maħduma jew li minnhom ikun estratt is-solvent (magħdud *premier jus*) miksub minn dak ix-xaħam greġġ)	0	0	
15.03	Stearin ta' l-ardu, oleo stearina u stearina tax-xaħam tad-dam; żejt ta' l-ardu *oleo-oil* u żejt tax-xaħam tad-dam, mhux emulsjonati jew imħallta jew preparati b'xi mod	0	0	
15.04	Xaħam u żjut, ta' ħut u mammiferi marini, sew irfinuti jew le	0	0	
15.05	Grass tas-suf u sustanzi xaħmin derivati minnhom (magħduda lanolina)	0	0	
15.06	Żjut u xaħam ieħor ta' l-annimali (magħduda *neat's foot oil* u xaħam minn għadam u skart)	0	0	
15.07	Żjut fissi veġitali, fluwidi jew solidi, mhux maħduma, irfinuti jew purifikati	0	0	
15.08	Żjut veġetali u ta' l-annimali, mgħollija, ossidati, imneħħi l-ilma minnhom, solforizzat, minfuħ jew poliremizzat bi sħana fil-*vacuum* jew b'gass inerti, jew xort'oħra modifikati	0	0	
15.09	*Degras*	0	0	

Kapitolu 15

Intestatura tat-Tariffa	Ġenerali	Komunità Ekonomika Ewropea	Rimarki
15.10 Aċidi xaħmin; żjut aċidi minn irfinar, alkohol xaħmi	0	0	
15.11 Gliċerol u lissiji tal-gliċerol	0	0	
15.12 Żjut u xaħam ta' l-annimali u veġetali, bl-ilma mneħħi minnhom għal kollox jew f'parti, jew magħmulin solidi jew imwebbsa b'xi proċess ieħor, sew jekk irfinati sew jekk le, iżda mhux preparati aktar ...	0	0	
15.13 Marġerina, ardu ta' imitazzjoni u xaħam ieħor li jittiekel preparat			
(A) Marġarina	£M5.60,0 kull 100 kg.	£M5.60,0 kull 100 kg.	
(B) Oħrajn	0	0	
15.14 Spermaċeti, mhux maħduma, pressati jew irfinuti, sew jekk mogħtija l-kulur sew jekk le	0	0	
15.15 Xemgħa virġni tan-naħal u xemgħa oħra ta' insetti, kemm jekk mogħtija l-kulur kemm jekk le	0	0	
15.16 Xemgħa veġetali kemm jekk mogħtija l-kulur kemm jekk le	0	0	
15.17 Residwi li jirriżultaw mit-trattament ta' sostanzi xaħmin jew ta' xemgħa veġetali jew ta' annimali ...	0	0	

Sezzjoni IV

ĦWEJJEĠ TA' L-IKEL PREPARATI; XORB, SPIRITI U ĦALL; TABAKK

Kapitolu 16

PREPARATI TA' LAĦAM, TA' ĦUT, TA' KRUSTAĊEJ JEW MOLLUSKI

NOTA

Dan il-Kapitolu ma jinkludix laħam, fdal tal-laħam, ħut, krostaċej jew molluski, ippreparati jew ippriżervati bil-proċessi speċifikati fil-Kapitoli 2 u 3.

	Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
16.01	Zalzett u ħwejjeġ bħalu, tal-laħam, tal-fdal tal-laħam jew tad-demm ta' l-annimali:			
	(A) Salami	£M2.50,0 kull 100 kg.	£M2.50,0 kull 100 kg.	
	(B) Mortadella	£M2.50,0 kull 100 kg.	£M2.50,0 kull 100 kg.	
	(Ċ) Zalzett	£M2.50,0 kull 100 kg.	£M2.50,0 kull 100 kg.	
	(D) Oħrajn	£M2.50,0 kull 100 kg.	£M2.50,0 kull 100 kg.	
16.02	Laħam ieħor jew fdal ieħor tal-laħam preparat jew preservat:			
	(A) *Corned Beef*	62c5 kull 100 kg.	62c5 kull 100 kg.	
	(B) *Paste* tal-laħam, *pates* u preparati magħmula minn għaġina mimlija bil-laħam u preparata oħra ta' l-ikel li jkollhom il-laħam	25	15	
	(Ċ) Oħrajn	£M1.00,0 kull 100 kg.	£M1.00,0 kull 100 kg.	
16.03	Estratti tal-laħam u meraq tal-laħam; estratti tal-ħut	25	15	
16.04	Ħut preparat jew preservat, magħduda kavjar u sostituti tal-kavjar:			
	(A) *Paste* tal-ħut, kavjar u sostituti tal-kavjar ...	25	15	
	(B) Oħrajn	15	9.7	
16.05	Krostaċej u molluski, preparati jew preservati ...	15	9.7	

Kapitolu 17

ZOKKOR U ĦELU BIZ-ZOKKOR

Noti

1. Dan il-Kapitolu ma jinkludix:
   (a) Ħelu biz-zokkor li jkollu kawkaw (intestatura Nru. 18.06);
   (b) Zokkor kimikament pur (barra minn *sucrose, glucose* u *lactose*) u prodotti oħra ta' l-intestatura Nru. 29.43; jew
   (ċ) Medikamenti u prodotti oħra tal-Kapitolu 30.

2. *Sucrose* kimikament pur, tkun li tkun l-oriġini tiegħu, għandu jiġi klassifikat taħt l-intestatura Nru. 17.01.

Intestatura tat-Tariffa		Ġenerali	Komunità Ekonomika Ewropea	Rimarki
17.01	Zokkor tal-pitravi u zokkor tal-kannamieli, solidu:			
	(A) Imqiegħed għal bejgħ bl-imnut	20	20	
	(B) Sfuż:			
	(1) Fi stat naturali	3c3 kull 100 kg.	3c3 kull 100 kg.	
	(2) Irfinut	13c3 kull 100 kg.	13c3 kull 100 kg.	
17.02	Zokkor ieħor; xiropp taz-zokkor; għasel artifiċjali (kemm jekk imħallat ma' għasel naturali kemm jekk le); karamella:			
	(A) Imqegħda għal bejgħ bl-imnut	25	15	
	(B) Oħrajn	0	0	
17.03	Għasel iswed, kemm jekk imneħħi l-kulur kemm jekk le	0	0	
17.04	Ħelu biz-zokkor, li ma jkollux kawkaw	40	25	
17.05	Zokkor, xiropp u għasel iswed soporriti u mogħtija kulur, iżda mhux magħduda meraq tal-frott li jkollu zokkor miżjud f'kull proporzjon:			
	(A) Konċentrati likwidi ta' xorb mhux alkoħoliċi ...	160	150	
	(B) Konċentrati niexfa ta' xorb mhux alkoħoliku	160	150	
	(Ċ) Oħrajn	25	15	
	Nota għal (A) u (B): Konċentrati importati għall-produzzjoni ta' xorb mhux alkoħoliku	15	5	

Kapitolu 18

KAWKAW U PREPARATI TAL-KAWKAW

NOTI

1. Dan il-Kapitolu ma jinkludix il-preparati deskritti fl-intestatura Nru. 19.02, 19.08, 22.02, 22.09 jew 30.03 li jkun fihom kawkaw jew ċikkulata.

2. L-intestatura Nru. 18.06 tinkludi ħelu taz-zokkor li jkollu kawkaw u, bla ħsara għan-Nota 1 ta' dan il-Kapitolu, preparati oħra ta' l-ikel li jkollhom kawkaw.

Intestatura tat-Tariffa		Ġenerali	Komunità Ekonomika Ewropea	Rimarki
18.01	Żerriegħa tal-kawkaw, sħaħ jew miksura, nejjin jew inkaljati	0	0	
18.02	Qxur, skorċi, riti u fdalijiet tal-kawkaw	0	0	
18.03	*Paste* tal-kawkaw (sfuża jew fi blokk) kemm jekk bixxaħam imneħħi kemm jekk le	0	0	
18.04	Butir tal-kawkaw (xaħam jew żejt)	0	0	
18.05	Trab tal-kawkaw, mhux ħelu	0	0	
18.06	Ċikkulata u preparati oħra ta' l-ikel li jkollhom il-kawkaw:			
	(A) Trab tal-kawkaw, li jkollu zokkor	30	15	
	(B) Oħrajn	40	25	
	Nota għal (B): Għata fi blokki jew f'pasta f'pakki ta' 2 kilogrammi jew iżjed f'piż nett, għal produzzjoni industrijali	20	10	

Kapitolu 19

PREPARATI TA' ĊEREALI, DQIQ JEW LAMTU; PRODOTTI TAL-KOKI TAL-PASTRY

Noti

1. Dan il-Kapitolu ma jinkludix:

   (a) Preparati ta' dqiq, lamtu jew estratti tax-xgħir, ta' xorta wżata bħal ikel tat-trabi jew għal skopijiet ta' dieta jew ta' tisjir, li jkollhom ħamsin fil-mija jew iżjed bil-piż ta' kawkaw (intestatura Nru. 18.06);

   (b) Biskotti jew oġġetti oħra magħmula mid-dqiq jew mil-lamtu, preparati b'mod speċjali għal użu bħala oġġetti ta' l-ikel għall-annimali (intestatura Nru. 23.07); jew

   (ċ) Medikamenti u prodotti oħra tal-Kapitolu 30.

2. F'dan il-Kapitolu l-kelma "dqiq" tinkludi d-dqiq ta' frott jew ta' ħxejjex, u l-prodotti ta' dak id-dqiq għandhom jiġu klassifikati ma' prodotti simili ta' dqiq ċereali.

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
19.01	Estratt tax-xgħir	0	0	
19.02	Preparati ta' dqiq, ikel, lamtu jew estratti tax-xgħir, ta' xorta wżata bħal ikel tat-trabi jew għal skopijiet ta' dieta jew ta' tisjir, li jkollhom anqas minn 50% bil-piż ta' kawkaw			
	(A) Ikel tat-trabi	0	0	
	(B) Oħrajn	25	15	
19.03	Imqarrun, spagetti u prodotti simili	45	35	
19.04	Tapjoka u sago; sostituti ta' tapjoka u sago miksuba mill-patata jew *starches* oħrajn	25	15	
19.05	Ikel preparat miksub bit-tnefiħ jew inkaljar ta' ċereali jew prodotti taċ-ċereali (*puffed rice, corn flakes* u prodotti simili)	62c5 kull 100 kg.	40c8 kull 100 kg.	
19.06	Ostji għat-Tqarbin, *cachets* vojta ta' xorta tajba għal użu farmaċewtiku, ostji għas-siġillar, karta tar-ross u prodotti simili	0	0	
19.07	Ħobż, galletti ta' abbord u oġġetti oħra ordinarji tal-furnara, li ma jkollhomx miżjud zokkor, għasel, bajd, xaħam, ġobon jew frott	20	20	
19.08	*Pastry*, biskotti, kejkijiet u oġġetti oħra fini tal-furnara, kemm jekk ikollhom kawkaw f'kull proporzjon kemm jekk le:			
	(A) Biskotti (ta' kull xorta ħlief *cream crackers*) ...	20 imma mhux anqas minn 6c7 kull kg.	20 imma mhux anqas minn 6c7 kull kg.	
	(B) *Cream Crackers*	20	20	
	(Ċ) Oħrajn	20	20	

Kapitolu 20

PREPARATI TA' ĦXEJJEX, FROTT JEW PARTIJIET OĦRA TA' PJANTI

Noti

1. Dan il-Kapitolu ma jinkludix:
   (a) Ħxejjex jew frott preparat jew ippriżervat bil-proċessi speċifikati fil-Kapitoli 7 u 8; jew
   (b) *Jellies* tal-frott, *paste* tal-frott jew ħwejjeġ bħalhom fil-forma ta' ħelu taz-zokkor (intestatura Nru. 17.04) jew ħelu taċ-ċikkulata (intestatura Nru. 18.06).

2. Il-ħxejjex ta' l-intestaturi Nri. 20.01 u 20.02 huma dawk li jaqqgħu taħt l-intestaturi minn Nru. 07.01 san-Nru. 07.05 meta jiġu mportati fl-istati provduti għalihom f'dawk l-intestaturi.

3. Pjanti li jittieklu, partijiet ta' pjanti u xtieli ta' pjanti konservati fix-xiropp (per eżempju ġinġer u anġelika) għandhom jiġu klassifikati mal-frott preservat li jaqa' taħt l-intestatura Nru. 20.06; *ground-nuts* inkaljati għandhom ukoll jiġu klassifikati fl-intestatura Nru. 20.06.

4. Meraq tat-tadam li l-piż tal-kontenut niexef tiegħu huwa sebgħa fil-mija jew iżjed għandu jkun klassifikat taħt l-intestatura Nru. 20.02.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
20.01 Ħxejjex u frott, preparati jew preservati bil-ħall jew aċidu aċetiku, biz-zokkor jew mingħajru, kemm jekk ikollu melħ, ħwawar jew mustarda kemm jekk le ...	25	15	
20.02 Ħxejjex preparati jew preservati xort'oħra milli bil-ħall jew aċidu aċetiku:			
(A) Zalza tat-tadam, estratt tat-tadam jew tadam xort'oħra preservat	40 iżda mhux anqas minn £M5 kull 100 kg.	40 iżda mhux anqas minn £M5 kull 100 kg.	
(B) Piżelli u ful	40 iżda mhux anqas minn £M2.50,0 kull 100 kg.	30 iżda mhux anqas minn £M1.87,5 kull 100 kg	
(Ċ) Żebbuġ magħmul tajjeb għall-ikel bit-tixrib fis-salmura	0	0	
(D) Oħrajn	25	15	
20.03 Frott preservat bil-friża, li jkollu zokkor miżjud ...	25	15	
Nota: Għal produzzjoni industrijali	0	0	
20.04 Frott, qoxra tal-frott u partijiet ta' pjanti, preservati biz-zokkor (bla ilma, *glacè* jew kristallizzati) ...	45	35	
20.05 Kunservi tal-frott, *jellies* tal-frott, marmellati, *purèe* tal-frott u *pastes* tal-frott li jkunu preparati u msajra, kemm jekk ikollhom zokkor miżjud kemm jekk le:			
(A) Kunservi tal-frott marmellati, *purèe* tal-frott u *pastes* tal-frott	20	13	
(B) Oħrajn	25	15	

Kapitolu 20

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
20.06 Frott preparat jew preservat xort'oħra kemm jekk ikollu miżjud zokkor jew spirtu kemm jekk le:			
(A) *Nuts* inkaljati mmellħa biex jiġu ppakkjati mill-ġdid f'Malta	25	15	
(B) F'reċipjenti li fihom ma tidħolx arja barra minn *nuts* imsemmija fl-(A)	35	25	
(Ċ) Oħrajn	25	15	
Nota għal (B) u (Ċ): Għall-produzzjoni industrijali	0	0	
20.07 Meraq tal-frott (magħdud most ta' l-għeneb) u meraq tal-ħaxix, kemm jekk ikollhom zokkor misjur kemm jekk le, iżda mhux iffermentati u li ma jkollhomx spirtu:			
(A) Meraq tal-frott ikkonċentrat	160	150	
(B) Meraq tal-frott, mhux ikkonċentrat, mhux użat għall-produzzjoni ta' xorb mhux alkoħoliku, u ppakkjat f'reċipjenti ta' mhux iżjed minn għoxrin onċa piż nett	25	15	
(Ċ) Most ta' l-għeneb, mhux fermentat	£M9.00,0 kull ettolitru	£M9.00,0 kull ettolitru	
(D) Oħrajn	25	15	
Nota għal (A): Konċentrati importati għall-produzzjoni industrijali ta' xorb mhux alkoħoliku	15	5	

Kapitolu 21

PREPARATI TA' L-IKEL MIXXELLANJI

Noti

1. Dan il-Kapitolu ma jinkludix:
   (a) Ħxejjex imħalltin ta' l-intestatura Nru. 07.04;
   (b) Sostituti inkaljati tal-kaffè li jkollhom kaffè f'kull proporzjon (intestatura Nru. 09.01);
   (ċ) Ħwawar u prodotti oħra ta' l-intestatura Nri. 09.04 sa 09.10; jew
   (d) Ħmira mqegħda bħala medikamenti u prodotti oħra ta' l-intestatura Nru. 30.03.

2. Estratti tas-sostituti msemmija fin-Nota 1 (b) ta' hawn fuq għandhom jiġu klassifikati fl-intestatura Nru. 21.02.

3. Għall-finijiet ta' l-intestatura Nru. 21.05, "preparati ta' l-ikel kompost omoġenizzati" tfisser preparati ta' xorta wżati bħala ikel tat-trabi jew għal għanijiet dijabetiċi, li jkunu taħlita fina omoġenizzata ta' żewġ ingredjenti bażiċi jew iktar bħal laħam (inkluż fdal tal-laħam) ħut, ħxejjex u frott. Sabiex tiġi applikata din it-tifsira ma għandhomx jitqiesu kwantitajiet żgħar ta' xi ingredjenti li jistgħu jiġu magħduda mat-taħlita għat-taħwir, preservazzjoni jew għanijiet oħra. Dawk il-preparati jista' jkollhom kwantità żgħira ta' biċċiet ta' ingredjenti li jidhru barra minn laħam, fdal tal-laħam jew ħut.

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
21.01	Ċikwejra nkaljata u sostituti oħra nkaljati tal-kaffè; estratti, essenzi u konċentrati tagħhom	0	0	
21.02	Estratti, essenzi jew konċentrati, ta' kaffè, te jew matè; preparati b'bażi ta' dawk l-estratti, essenzi jew konċentrati	5	3.2	Nota Informattiva TN 21.02: Din il-partita tinkludi l-hekk imsejjaħ *"instant coffee"*.
21.03	Dqiq tal-mustarda u mustarda preparata	25	15	
21.04	Zalzi, kondimenti mħallta u taħwir imħallat ...	25	15	
21.05	Sopop u brodi, f'forma likwida, solida jew fi trab; preparati ta' l-ikel kompost omoġenizzati	20	10	
21.06	Ħmira naturali (attiva jew inattiva); *baking powders* preparati	0	0	
21.07	Preparati ta' l-ikel mhux speċifikati jew magħduda band'oħra:			
	(A) Ġelat	45	35	
	(B) Konċentrati likwidi ta' xorb mhux alkoħoliku ...	160	150	
	(Ċ) Konċentrati niexfa ta' xorb mhux alkoħoliku ...	160	150	
	(D) Preparati ta' l-ikel f'*tablets* jew forom oħra li jkun fihom mhux inqas minn 0.5% ta' sustanzi ta' ħlewwa (e.g. sakkarina, dulċina)	£M2.36,3 kull kg.	£M2.36,3 kull kg.	
	(E) Taħlitiet tal-ġelati li jkun fihom mhux aktar minn 1% zokkor importati għal produzzjoni industrijali f'reċipjenti ta' mhux anqas minn 4.5 Kilogrammi	20	5	
	(F) Oħrajn	25	15	
	Nota għal (B) u (Ċ): Għall-produzzjoni industrijali	15	5	

Kapitolu 22

XORB, SPIRITI U ĦALL

NOTI

1. Dan il-Kapitolu ma jinkludix:

(a) Ilma baħar (intestatura Nru. 25.01);

(b) Ilma distillat jew ilma ta' konduttività u ilma ta' purità simili (intestatura Nru. 28.58);

(ċ) Aċidu aċetiku ta' konċentrazzjoni ta' iżjed minn 10% bil-piż ta' aċidu aċetiku (intestatura Nru. 29.14);

(d) Medikamenti ta' l-intestatura Nru. 30.03; jew

(e) Profumerija jew preparati tat-twaletta (Kapitolu 33).

2. Għall-finijiet ta' l-intestatura Nri. 22.08 u 22.09, is-saħħa alkoholika għandha tittieħed li tkun dik murija fuq test bl-idrometru ta' Gay Lussac f'temperatura ta' ħmistax-il grad Ċentigradi.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
22.01 Ilmiet, magħduda ilmiet spa u ilmiet gassusi; silġ u borra:			
(A) Ilmiet spa	10	6.5	Nota għal TN 22.01A.: Ilmiet spa huma ilmiet minerali naturali rikonoxxuti b'kontenut ta' CO_2 ta' pressjoni ta' mhux iżjed minn 1 kg għal kull cm_2 fi 15° ċentigradi.
(B) Ilmiet gassusi	160	150	
(Ċ) Oħrajn	0	0	
22.02 Luminata, ilmiet spa bit-togħma u ilmiet gassusi bit-togħma, u xorb ieħor mhux alkoholiku, mhux magħdud meraq tal-frott u ta' ħxejjex li jaqgħu taħt l-intestatura Nru. 20.07	160	150	
22.03 Birra magħmula minn xgħir:			
(A) Birra importata f'tankijiet jew krietel	£M11.37,5 kull ettolitru	£M11.37,5 kull ettolitru	
(B) Birra importata fi fliexken jew laned għandha tħallas dazju addizzjonali għal kull ettolitru ...	£M2.50,0 kull ettolitru	£M2.50,0 kull ettolitru	
22.04 Most ta' l-għeneb f'fermentazzjoni jew bil-fermentazzjoni mwaqqfa xort'oħra milli biż-żieda ta' alkohol	£M9.00,0 kull ettolitru	£M9.00,0 kull ettolitru	
22.05 Inbid ta' għeneb frisk; most ta' l-għeneb bil-fermentazzjoni mwaqqfa biż-żieda ta' alkoħol:			
(A) Importat fi krietel jew tankijiet:			
(1) li ma jkollux iżjed minn 15% ta' alkoħol f'100 parti b'volum ta' likwidu dazjabbli f'20° ċentigradi	£M17.25,0 kull ettolitru	£M17.00,0 kull ettolitru	
(2) li ma jkollux iżjed minn 24% ta' alkoħol f'100 parti b'volum ta' likwidu dazzjabbli f'20° ċentigradi	£M20.50,0 kull ettolitru	£M20.50,0 kull ettolitru	

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
(3) li jkollu iżjed minn 24% ta' alkohol f'100 parti b'volum ta' likwidu dazjabbli f'20° ċentigradi	£M28.25,0 kull ettolitru	£M28.25,0 kull ettolitru	
(B) Importat fi fliexken:			
(1) Mhux spumanti	£M19.75,0 kull ettolitru	£M19.50,0 kull ettolitru	
(2) Spumanti	£M16.00,0 kull ettolitru kif ukoll 10c kull kwart ta' litru jew parti minn kwart ta' litru	£M15.75,0 kull ettolitru kif ukoll 10c kull kwart ta' litru jew parti minn kwart ta' litru	
22.06 Vermutijiet, u nbejjed oħra ta' għeneb frisk bit-togħma ta' estratti aromatiċi	Id-dazju applikabbli għall-intestatura Nru. 22.05		
22.07 Xorb ieħor fermentat (per eżempju, sidru, *perry* u *mead*):			
(A) B'estratt ta' alkohol ta' 6% jew anqas	25	15	
(B) Oħrajn	Id-dazju applikabbli għall-intestatura Nru. 22.05		
22.08 Alkohol etili jew spirti newtri mhux żnaturati, ta' saħħa ta' tmenin grad jew għola; spirti żnaturati (magħduda alkohol etili u spirti newtri) ta' kull forza:			
(A) Spirti *methylated*	3c3 kull litru	3c3 kull litru	Nota għal TN 22.08 (A): Kull spirtu *memethylated* li ma jkollux il-proporzjon tas-sustanzi msemmija fl-artikolu 3 ta' l-Ordinanza dwar l-Ispirti *Methylated* (Kapitolu 139) ma jiġix klassifikat taħt din it-taqsima ta' partita.
(B) Oħrajn	£M1.80,0 kull litru kontenut ta' alkohol	£M1.75,0 kull litru kontenut ta' alkohol	Nota għal TN 22.08 (B): Konsegwentement litru ta' likwidu ta' saħħa alkoholika ta' 50° Gay Lussac fi 15° ċentigradi għandu jħallas dazju ta' 90c jew 87c5 rispettivament.
Nota għal B: Spirti għal produzzjoni industrijali u għal użu farmaċewtiku u medikali jekk żnaturati għas-sodisfazzjon tal-Kontrollur tad-Dwana b'dawk is-sostanzi li jista' japprova	0	0	

Kapitolu 22

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
22.09 Spirti (barra minn dawk fl-intestatura Nru. 22.08); likuri u xorb ieħor spirituż, preparati ta' taħlitiet alkoholiku (magħrufa bħala "estratti konċentrati") għall-manifattura ta' xorb:			
(A) li ma jkollhomx iżjed minn 45° Gay Lussac ...	£M1.65,0 kull litru	£M1.60,0 kull litru	
(B) li jkollu iżjed minn 45° iżda mhux iżjed minn 57° Gay Lussac	£M1.70,0 kull litru	£M1.65,0 kull litru	
(Ċ) li jeċċedu 57° Gay Lussac	£M1.70,0 kull litru alkohol b'57° Gay Lussac	£M1.65,0 kull litru alkohol b'57° Gay Lussac	
22.10 Ħall u sostituti ta' ħall	23c3 kull ettolitru	15c kull ettolitru	

Kapitolu 23

RESIDWI U SKART MILL-INDUSTRJI TA' L-IKEL; GĦALF TA' L-ANNIMALI PREPARAT

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
23.01	Dqiq u *meals,* ta' laħam, fdalijiet, ħut, krostaċej, jew molluski mhux tajba għall-konsum uman, qrieqeċ ...	0	0	
23.02	Nuħħala, *sharps* u residwi oħra derivati mit-tgħarbil, tħin jew ħdim ta' ċereali jew ta' ħxejjex leguminużi	0	0	
23.03	Polpa tal-pitravi, *bogasse* u skart ieħor ta' manifattura taz-zokkor; tartru u skart mill-proċessar tal-birra u distillazzjoni; residwi ta' manifattura tal-lamtu u residwi bħalhom	0	0	
23.04	*Cake* taż-żejt u residwi oħra (minbarra tartru) li jirriżultaw mill-estrazzjoni ta' żjut veġetali	0	0	
23.05	Tartru ta' l-inbid; argol	0	0	
23.06	Prodotti ta' oriġini veġetali tax-xorta wżata għall-ikel ta' l-annimali li m'humiex speċifikati jew inklużi band'oħra	0	0	
23.07	Għalf tal-bhejjem biz-zokkor; preparati oħra ta' xorta wżata għall-ikel ta' l-annimali	25	15	
	Nota: Ikel ta' l-annimali lest għal għanijiet ta' agrikoltura hekk ċertifikat mid-Direttur ta' l-Agrikoltura, u ingredjenti importati għall-manifattura ta' ikel ta' l-annimali	0	0	

Kapitolu 24

TABAKK

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
24.01 Tabakk mhux manifatturat; skart tat-tabakk ...	£M1.50,0 kull kg.	£M1.47,5 kull kg.	
24.02 Tabakk manifatturat; estratti u essenza tat-tabakk:			
(A) Sigaretti	£M7.55,0 kull kg.	£M7.55,0 kull kg.	Nota għal TN 24.02 (A). Il-piż tas-sigaretti jkun jinkludi l-piż tal-karta tas-sigaretti, il-filtru u l-biċċa tal-ħalq.
(B) Sigarri	£M7.00,0 kull kg.	£M7.00,0 kull kg.	Nota għal TN 24.02 (B): Il-piż tas-sigarri jkun jinkludi l-istrixxi u t-tubi.
(Ċ) Tabakk ieħor manifatturat:			
(1) Tabakk tal-pipa, tabakk tal-magħda u niskata	£M6.00,0 kull kg.	£M6.00,0 kull kg.	
(2) Oħrajn, inkluż tabakk maqtugħ jew maqtugħ u mħallat iżda mhux manifatturat aktar	£M1.50,0 kull kg.	£M1.50,0 kull kg.	
(D) Estratti u essenzi tat-tabakk użati prinċipalment għall-manifattura ta' insettiċidi	0	0	

Sezzjoni V

PRODOTTI MINERALI

Kapitolu 25

MELĦ; KUBRIT; TRAB U ĠEBLA; MATERJALI GĦAT-TIKĦIL; ĠIR U SIMENT

Noti

1. Ħlief fejn ir-rabta tal-kliem ma tiħtieġx xort'oħra, l-intestaturi ta' dan il-Kapitolu għandhom jitqiesu li japplikaw biss għal oġġetti li huma fi stat mhux maħdum, jew li ġew maħsuba (ukoll b'sustanzi kimiċi li jeliminaw l-impuritajiet mingħajr ma jbiddlu l-istruttura tal-prodotti), imfarrka, mitħuna, magħmula trab, misħuqin, mgħarblin, *screened*, konċentrati bil-*flotation*, separazzjoni manjetika jew proċessi oħra mekkaniċi jew fiżiċi (minbarra l-kristallizzazzjoni) iżda mhux kalċinati jew suġġetti għal xi proċess ieħor li ma jkunx proċess imsemmi b'mod speċjali f'xi intestatura dwar l-oġġetti deskritti fiha.

2. Dan il-Kapitolu ma jinkludix:
   (a) Kubrit *sublimed*, kubrit preċipitat jew kubrit kollodjali (intestatura Nru. 28.02);
   (b) Kuluri tat-trab tal-ħadid li jkollhom 70% jew iżjed bl-użu ta' *combined iron* stmat bħala Fe_2 0_3 (intestataura Nru. 28.23);
   (ċ) Medikamenti u prodotti oħra tal-Kapitolu 30;
   (d) Profumerija, kosmetiċi jew preparati tat-twaletta ta' l-intestatura Nru. 33.06;
   (e) Toroq u *paving sets*, kurduni għall-bankini u ċangaturi (intestatura Nru. 68.01), kubi tal-musajk (intestatura Nru. 68.02) u folji tat-tisqif, għall-kisi u għat-tneħħija ta' l-umdità (intestatura Nru. 68.03);
   (f) Ħaġar prezzjuż jew semi-prezzjuż (intestatura Nru. 71.02);
   (ġ) Kristalli ta' *cultured sodium chloride* (minbarra elementi ottiċi) li jiżnu mhux inqas minn 2.5g kull wieħed, ta' l-intestatura Nru. 38.19; elementi ottiċi ta' *sodium chloride* (intestatura Nru. 90.01; jew
   (ħ) Ġibs tal-kitba jew tat-tpinġija, ġibs tal-ħajjata jew tal-logħob tal-biljard (intestatura Nru. 98.05).

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
25.01	Melħ komuni (magħduda melħ mill-blat, melħ mill-baħar u melħ tal-mejda); *sodium chloride* pur; likuri tal-melħ; ilma baħar	20	10	
	Nota: Melħ mhux maħdum għal skopijiet industrijali u mhux tajjeb għall-konsum mill-bniedem.	0	0	
25.02	*Unroasted iron pyrites*	0	0	
25.03	Kubrit ta' kull xorta, minbarra kubrit *sublimed*, kubrit preċipat u kubrit kollojdali	0	0	
25.04	Grafita naturali	0	0	
25.05	Ramel naturali ta' kull xorta, kubrit jew le, minbarra ramel li jkollu l-metall li jaqa' taħt l-intestatura Nru. 26.01	0	0	
25.06	Kwarzu (minbarra ramel naturali); kwarzit magħduda kwarzit mhux maħdum iktar milli jkun maqsum mhux fin, inkwadrat mhux fin jew inkwadrat bis-serrar	0	0	
25.07	Tafal (per eżempju, *kaolin* u *bentonite*) *andalusite, kyanite* u *sillmanite*, kemm jekk kalċinat jew le, iżda mhux magħqudin l-*expanded clays* li jaqgħu taħt l-intestatura Nru. 68.07; *mullite; chamotte* u trab *dines*	0	0	
25.08	Ġibs	0	0	

Kapitolu 25

	Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
25.09	Kuluri ta' trab, kemm jekk kalċinati jew le jew imħalltin flimkien: *iron oxides* naturali tal-majka ...	0	0	
25.10	*Calcium phosphates* naturali, *aluminium calcium phosphates* naturali, *apatite* u ġibs bil-fosfati	0	0	
25.11	*Barium sulphate* naturali (*barytes*); *barium carbonate* naturali (*whiterite*), kemm jekk kalċinat jew le, minbarra l-*barium oxide*	0	0	
25.12	*Siliceous fossil meals* u *siliceous* bħal dawn (per eżempju *kieselguhr, tripolite* jew *diatomite*), kalċinat jew le, ta' densità speċifika apparenti ta' 1 jew inqas	0	0	
25.13	Ħaffiefa; *emery*; kurundum naturali, *garnet* naturali u abrasivi oħra naturali, sew jekk trattati bis-sħana sew jekk le	0	0	
25.14	Lavanja, magħduda lavanja li mhijiex maħduma iżjed milli maqsuma mhux fin, inkwadrata mhux fin jew inkwadrata bis-serrar	0	0	
25.15	Irħam, travertin, *ecaussine* u ġebla oħra kalkarja għall-monumenti u għall-bini ta' densità speċifika apparenti ta' 2.5 jew iżjed u alabastru, magħduda ġebla bħal din li m'hijiex maħduma iżjed milli maqsuma fin, inkwadrata mhux fin jew inkwadrata bis-serrar ...	0	0	
25.16	Granit, porfirju, bażalt, ġebla mramla u ġebla oħra għall-monumenti u għall-bini, magħduda ġebla bħal din li m'hijiex maħduma iżjed milli maqsuma mhux fin, inkwadrata mhux fin jew inkwadrata bis-serrar	0	0	
25.17	Ċagħaq u ġebel imfarrak jew imkisser (sew jekk trattat bis-sħana sew jekk le) ramel, *macadam* u *tarred macadam,* ta' xorta komunement użata għal *concrete aggregates*, għall-kisi tat-toroq jew għall-*ballast* talferrovija jew *ballast* ieħor; żnied u *shingle,* sew jekk trattati bis-sħana sew jekk le; *granules* u *chippings* (sew jekk trattati bis-sħana sew jekk le) u trab tal-ġebla li jaqa' taħt l-intestatura Nru. 25.15 jew 25.16	0	0	
25.18	Dolomit, kemm jekk kalċinat jew le, magħdud dolomit li mhuwiex maħdum iżjed milli maqsum mhux fin, inkwadrat mhux fin jew inkwadrat bis-serrar; dolomit *agglomerated* (magħdud dolomit bil-qatran) ...	0	0	
25.19	*Magnesium carbonate* naturali (*magnesite*), kemm jekk kalċinat jew le, minbarra *magnesium oxide*	0	0	
25.20	*Gypsum; anhydrite; gypsum* kalċinat, u *plasters* b'bażi ta' *calcium sulphate*, kemm jekk bil-kulur jew le, iżda mhux magħduda *plasters* preparati b'mod speċjali għall-użu fil-professjoni ta' densità	0	0	
25.21	*Limestone flux* u ġebla kalkarja, komunement użata għall-manifattura tal-ġir jew tas-siment	0	0	

Kapitolu 25

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
25.22 Ġir verġni, ġir imtoffi, u ġir idrawliku, minbarra *calcium oxide* u *hydroxide*	0	0	
25.23 Siment Portland, siment *fondu, slag cement, sufersulphate cement* u simenti idrawliċi bħal dawn, kemm jekk bil-kulur jew le jew b'għamla ta' *clinker* ...	£M1.20,0 kull 1,000 kg.	£M1.00,0 kull 1,000 kg.	
25.24 Asbestos	0	0	
25.25 *Meerschaum* (kemm jekk f'biċċiet *polished*) u għambra; *agglomerated meerschaum* u *agglomerated amber*, fi pjanċi, virgi, bsaten jew forom bħalhom, li ma jkunux maħduma wara l-*moulding; jet*	0	0	
25.26 Majka, magħduda *splittings;* skart tal-majka ...	0	0	
25.27 *Steatite* naturali, magħdud *steatite* naturali li mhuwiex iżjed milli maqsum mhux fin, inkwadrat mhux fin jew inkwadrat bis-serrar; *talc*	0	0	
25.28 *Cryolite* naturali u *chiolite* naturali	0	0	
25.29 *Arsenic sulphides* naturali	0	0	
25.30 *Borates* naturali mhux maħduma u konċentrati tagħhom (kalċinati jew le), iżda mhux magħduda *borates* separati mis-salmura naturali; aċidu boriku naturali mhux maħdum li fih mhux iżjed minn ħamsa u tmenin fil-mija ta' H_3BO_3 kalkulati fuq il-piż bix-xott ...	0	0	
25.31 *Felspar, leucite, nepheline* u *nepheline syenite; fluorspar*	0	0	
25.32 *Strontianite* (kalċinat jew le), barra minn *strontium oxide,* sustanzi minerali li mhumiex speċifikati jew inklużi band'oħra; foħħar miksur	0	0	

Kapitolu 26

METALLIC ORES, SLOG U ASH

Noti

1. Dan il-Kapitolu ma jinkludix:
   (a) *Slag* u skart industrijali iehor bhal dan preparat bha la *macadam* (intestatura Nru. 25.17);
   (b) *Magnesium carbonate* naturali (*magnesite*), kemm jekk kalċinat jew le (intestatura Nru. 25.19);
   (ċ) *Basic slag* tal-Kapitolu 31;
   (d) *Slag wool, rock wool* jew *mineral wools* bhal dawn (intestatura Nru. 68.07);
   (e) Trab, residwi, *lemels* ta' l-arġentiera u ġojjelliera u skart u fdal bhal dawn ta' metall prezzjuż (intestatura Nru. 71.11); jew
   (f) *Mattes* tar-ram; tan-*nickel* jew tal-kobalt prodotti b'xi proċess ta' tidwib (Sezzjoni XV).

2. Ghall-finijiet ta' l-intestatura Nru. 26.01, il-frażi "metallic ores" tfisser minerali ta' speċi mineraloġiċi li fil-fatt huma wżati fl-industrja metallurġika ghall-estrazzjoni tal-merkurju, tal-metalli ta' l-intestatura Nru. 28.50 jew ta' metalli tas-Sezzjoni XIV jew XV, ukoll jekk huma mahsuba ghal finijiet li mhumiex metallurġiċi. L-intestatura, iżda ma tinkludix minerali li ghaddew minn proċess li mhumiex normali ghall-industrja metallurġika.

3. L-intestatura Nru. 26.03 ghandha titqies li tapplika biss ghall-*ash* u residwi ta' torba wżata fl-industrja jew ghall-estrazzjoni ta' metalli jew bhala bażi ghall-manifattura ta' komposti kimiċi ta' metalli.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
26.01 *Metallic ores* u konċentrati u *roasted iron pyrites* ...	0	0	
26.02 *Slogs, dross, scalings* u skart bhal dan mill-manifattura ta' hadid jew azzar	0	0	
26.03 *Ash* jew residwi (minbarra dawk mill-manifattura ta' hadid jew azzar), li jkun fihom il-metalli jew komposti metalliċi	0	0	
26.04 *Slog* u *ash* iehor, maghdud il-*kelp*	0	0	

Kapitolu 27

FUELS MINERALI, ŻJUT MINERALI U PRODOTTI TAD-DISTILLAZZJONI TAGĦHOM; SUSTANZI BITUMINUŻI; XAMA' MINERALI

NOTI

1. Dan il-Kapitolu ma jinkludix:
   (a) Taħlitiet organiċi separati kimikament definiti barra minn *methane* u *propane* li huma klassifikati fl-intestatura Nru. 27.11;
   (b) Medikamenti li jaqgħu taħt l-intestatura Nru. 30.03; jew
   (ċ) Idrokarburi mhux saturati mħallta li jaqgħu taħt l-intestatura Nru. 33.01, 33.02, 33.04 jew 38.07.

2. L-intestatura Nru. 27.07 għandha titqies li tinkludi prodotti bħal dawk li jinkisbu bid-distillazzjoni ta' qatran ta' temperatura għolja iżda li jinkisbu bid-distilazzjoni ta' qatran tal-faħam ta' temperatura baxxa jew ta' qatran minerali ieħor, bil-proċessar ta' pitrolju jew b'kull proċess ieħor, kemm-il darba l-piż ta' l-ingredjenti aromatiċi jkun iżjed minn dak ta' l-ingredjenti mhux aromatiċi.

3. Riferenza fl-intestatura Nru. 27.10 għal żjut tal-pitrolju u żjut miksuba minn minerali bituminużi għandhom jitqiesu li jinkludu mhux biss żjut tal-pitrolju u żjut miksuba minn minerali bituminużi iżda wkoll żjut bħalhom, kif ukoll dawk li jikkonsistu f'idrokarbonji mhux saturati mħallta miksuba minn kull proċess, kemm-il darba dak il-piż ta' l-ingredjenti mhux aromatiċi jkun iżjed minn dak ta' l-ingredjenti aromatiċi.

4. L-intestatura Nru. 27.13 għandha titqies li tinkludi mhux biss xama tal-paraffina u l-prodotti l-oħra speċifikati hemmhekk iżda wkoll prodotti simili miksuba b'sintesi jew bi proċessi oħra.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
27.01 Faħam, *briguettes, ovaids,* u *fuel* solidi bħalhom maħdumin mill-faħam	0	0	
27.02 *Lignite* agglomerat jew le	0	0	
27.03 *Peat* (magħduda ż-żwiela tal-*peat*) agglomerat jew le	0	0	
27.04 Kokk u semi-kokk tal-faħam, tal-*lignite* jew tal-*peat*	0	0	
27.05 *Retort carbon*	0	0	
27.06 Qatran distillat mill-faħam, mil-*lignite* jew mill-*peat*, u qatran minerali ieħor, magħduda l-qatran distillat parzjalment u taħlit ta' żift bi żjut tal-keosot jew prodotti oħra ta' distillazzjoni mill-qatran	0	0	
27.07 Żjut u prodotti oħra tad-distillazzjoni ta' qatran ta' temperatura għolja; prodotti bħal dawn kif imfissra fin-Nota 2 ta' dan il-Kapitolu	0	0	
27.08 Żift u kokk taż-żift, miksuba minn qatran tal-faħam jew minn qatran minerali ieħor	0	0	
27.09 Żjut tal-pitrolju u żjut miksuba minn minerali bituminużi, mhux maħdumin	0	0	
27.10 Żjut tal-pitrolju u żjut miksuba minn minerali bituminużi, barra minn dawk mhux maħdumin; preparati li m'humiex imsemmija jew magħduda band'oħra, li jkun fihom mhux inqas minn 70% bil-piż ta' żjut tal-pitrolju jew ta' żjut miksuba minn minerali bituminużi, meta dawn iż-żjut huma l-ingredjenti bażi tal-preparati:			
(A) Żjut u xaħmijiet lubrifikanti, apparti d-densità	37	23	

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
(B) Spritu għall-vetturi bil-mutur; żjut ħfief b'densità sa 0.780 eskluživ fi 15.5 grad ċentigradu	£M2.89,2 kull ettolitru	£M2.89,2 kull ettolitru	
(Ċ) Żejt għall-ħtiġiet tad-dar (Pitrolju), *fuels* għall-makni ta' l-ajruplani u spirtu abjad; żjut b'densità ta' 0.780 sa 0.810 eskluživ fi 15.5 grad ċentiġgradu	10c kull ettolitru	10c kull ettolitru	
(D) Gass u żejt tad-diesel; żjut b'densità ta 0.810 sa 0.900 eskluživ fi 15.5 grad ċentigradu	27c5 kull ettolitru	27c5 kull ettolitru	
(E) Żjut tal-*fuel*: żjut b'densità ta' jew iżjed minn 0.900 fi 15.5 grad ċentigradu	0	0	
27.11 Gassijiet tal-pitrolju u idrokarburi gassużi oħrajn:			
(A) Propan u Butan	3c3 kull kg.	3c3 kull kg.	
(B) Oħrajn	0	0	
27.12 *Petroleum jelly*	0	0	
27.13 Xama tal-parafina, xama mikro-kristallina, xama artab, ożokerit, xama' tal-*lignite*, xama' tal-*peat* u xamgħat minerali oħra, ikkulurit jew le	0	0	
27.14 Bitumen tal-pitrolju, kokk tal-pitrolju u residwi oħra ta-żjut tal-pitrolju jew ta' żjut miksuba minn minerali bituminużi	0	0	
27.15 Bitumen u asfalt naturali; nafta bituminuża, blat asfalitiku u trab tal-qatran	0	0	
27.16 Taħlitiet bituminużi ibbażati fuq asfalt naturali, fuq bitumen naturali, fuq pitrolju naturali, fuq qatran minerali jew fuq żift tal-qatran minerali (bħal mastiċi bituminużi, *cutbacks*)	37	23	

Sezzjoni VI

PRODOTTI TA' L-INDUSTRJI KIMIĊI U DAWK LI JAGĦMLU MAGĦHOM

NOTI

1. (a) Oġġetti (mhux magħduda l-minerali radjoattivi) li jwieġbu għad-deskrizzjoni fl-intestatura Nru. 28.50 jew 28.51 għandhom ikunu klassifikati f'dawk l-intestaturi u f'ebda intestatura oħra tan-Nomenklatura.

(b) Bla ħsara għall-paragrafu (a) ta' hawn fuq, oġġetti li jwieġbu għal deskrizzjoni fl-intestatura Nru. 28.49 jew 28.52 għandhom ikunu klassifikati f'dawk l-intestaturi u f'ebda intestatura oħra ta' din is-Sezzjoni.

2. Bla ħsara għan-Nota 1 ta' hawn fuq, oġġetti klassifikati fl-intestatura Nru. 30.03, 30.04, 30.05, 32.09, 33.06, 35.06, 37.08 jew 38.11, imħabba f'li jkunu mqiegħda f'dożi meqjusin jew għall-bejgħ bl-imnut, għandhom ikunu klassifikati f'dawk l-intestaturi u f'ebda intestatura oħra tan-Nomenklatura.

Kapitolu 28

KIMIKA INORGANIKA; KOMPOSTI ORGANIĊI U INORGANIĊI TA' METALLI PREZZJUŻI, TA' METALLI RARI TA' L-ART, TA' ELEMENTI RADJO-ATTIVI U TA' ISOTOPI

NOTI

1. Ħlief fejn ir-rabta tal-kliem tagħhom jew dawn in-Noti ma jeħtieġux xort'oħra, l-intestaturi ta' dan il-Kapitolu għandhom jittieħdu li jgħoddu biss għal:
   (a) Elementi kimiċi separati u komposti definiti kimikament separati, sew jekk ikun fihom impuritajiet jew le;
   (b) Prodotti msemmiin f'(a) hawn fuq li jkunu maħlulin fl-ilma;
   (ċ) Prodotti msemmijin f'(a) hawn fuq li jkunu maħlulin f'solventi oħra kemm-il darba s-soluzzjoni tkun fiha nfisha metodu normali u meħtieġ biex dawn il-prodotti jitqiegħdu għall-użu biss għal raġunijiet ta' sigurtà jew għal trasport u kemm-il darba s-solvent ma jagħmilx il-prodott addattat b'mod partikulari għal xi kwalitajiet ta' użu aktar milli għall-użu ġenerali:
   (d) Il-prodotti msemmija f'(a), (b) jew (ċ) ta' hawn fuq biż-żieda ta' stabbilizzatur meħtieġ għall-ippriżervar jew għat-trasport tagħhom;
   (e) Il-prodotti msemmija f'(a), (b), (ċ) jew (d) ta' hawn fuq b'aġent kontra t-trab miżjud jew b'sustanza li tagħti kulur miżjud biex ikunu jistgħu jingħarfu aħjar jew għal raġunijiet ta' sikurezza, kemm-il darba iż-żidiet ma jġibux il-prodott b'mod partikolari tajjeb għal xi xorta ta' użu iktar milli għal użu ġenrali.

2. Flimkien ma' ditjoniti stabbilizzati b'sustanzi organiċi u ma' solfoniitati (intestatura Nru. 28.36), karbonati u perkarbonati ta' bażijiet inorganici (intestatura Nru. 28.42), cianuri u cianuri komplessi ta' bażijiet inorganiċi, (intestatura Nru. 28.43), ċenuri fulminati u tijo-ċenuri, ta' bażijiet inorganici (intestatura Nru. 28.44), prodotti inorganici mdaħħlin fl-intestaturi minn Nri. 28.49 sa 28.52 u karbari metallici u mhux metallici (intestatura Nru. 28.56), il-komposti li ġejjin biss tal-karbonju għandhom jiġu klassifikati f'dan il-Kapitolu:
   (a) Ossidi tal-karbonju; aċidi ċjaniġeni idroċjaniċi, filminiċi, isokjaniċi, tijjojaniċi u oħrajn sempliċi jew komplessi (intestatura Nru. 28.13);
   (b) Ossijaldi tal-karbonju (intestatura Nru. 28.14);
   (ċ) Disulfidi tal-karbonju (intestatura Nru. 28.15);
   (d) Tijokarbonati, selenokarbonati, tellurokarbonati, selenoċjagonati, telluroċjagonati, tetrattijoċjagonatidjamminokromati (*reineckates*) u ċjagonati oħra komplessi, ta' bażijiet inorganiċi (intestatura Nru. 28.48);
   (e) Perossidu ta' l-idroġenu solidu (intestatura Nru. 28.54), ossisulfidi tal-karbonju, ħalidi tijokarbonati, ċjanoġenu, ħalidi taċ-ċjanoġenu u ċjanamid u d-derivattivi metalliċi tiegħu (intestatura Nru. 28.58) barra mnin ċjanamid tal-kalċju li jkun fih mhux iktar minn 25% piż ta' nitroġenu, kalkulat fuq il-prodott anidruż niexef (Kapitolu 31).

3. Dan il-kapitolu ma jinkludix:
   (a) Klorur tas-sodju jew prodott minerali ieħor li jaqa' taħt is-Sezzjoni V;
   (b) Komposti organo-inorganiċi li m'humiex ma' dawk imsemmija fin-Nota 2 hawn fuq;
   (ċ) Prodotti msemmija fin-Noti 1, 2, 3 jew 4 tal-Kapitolu 31;
   (d) Prodotti inorganiċi ta' xorta li jintużaw bħala luminofori, li jaqgħu taħt l-intestatura Nru. 32.07;
   (e) Grafit artifiċjali (intestatura Nru. 38.01); prodotti magħmula bħala kargi għal oġġetti li jitfu n-nar jew magħmula fi *grenades* li jitfu n-nar ta' l-intestatura Nru. 38.17; prodotti li jħassru l-linka magħmula f'pakketti għall-bejgħ bl-imnut, ta' l-intestatura Nru. 38.19; kristalli kultivati (li m'humiex elementi ottiċi), ta' piż mhux inqas minn żewġ grammi u nofs kull waħda, ta' ossidu tal-manjesu jew tal-ħadid ta' l-alkali jew tal-metalli ta' trab alkalin ta' l-intestatura Nru. 38.19;
   (f) Ħaġar prezzjuż jew semi-prezzjuż (naturali, sintetiċi jew rikonstruwiti) jew trab jew terra ta' dan il-ħaġar (intestaturi Nri. 71.02 sa 71.04), u metalli prezzjużi li jaqgħu taħt il-Kapitolu 71;
   (ġ) Il-metalli, sew jekk kimikament puri jew jekk le, li jaqgħu taħt xi waħda mill-intestaturi tas-Sezzjoni XV; jew
   (h) Elementi ottiċi, per eżempju, tal-ossidu tal-manjesju jew ta' l-ħalidi ta' l-alkali jew tal-metalli tat-trab alkalin (intestatura Nru. 90.01).

4. Aċidi kompless definiti kimikament magħmula minn aċidu mhux tal-metall, li jaqgħu taħt is-sotto-Kapitolu II u minn aċidu metalliku li jaqa' taħt is-sotto-Kapitolu IV għandhom ikunu klassifikati fl-intestatura Nru. 28.13.

5. L-intestaturi Nri. 28.29 sa 28.48 inklusivi għandhom jittieħdu biss bħala jgħoddu biss għal melħ metalliku jew ammonju jew *peroxysalts.*

   Ħlief fejn ir-rabta tal-kliem ma teħtieġx xort'oħra, melħ doppju jew kompless għandu jiġi klassifikat fl-intestatura Nru. 28.48.

6. L-intestatura Nru. 28.50 għandha tittieħed bħala tgħodd biss għal:

   (a) l-elementi u l-isotopi kimiċi fissili li ġejjin: uranium naturali u isotopi ta' l-uranium 233 u 235, plutonium u isotopi tal-plutonium;

   (b) l-elementi kimiċi radjoattivi li ġejjin: Tekutium, prometium, polonium, astatine, radon, francium, radium, actinium, protactinium, reptunium, americium u elementi oħra ta' numru atomiku ogħla;

   (ċ) L-isotopi radjo-attivi l-oħra kollha naturali jew artifiċjali magħduda dawk tal-metalli prezzjużi u tal-metalli bażi tas-Sezzjonijiet XIV u XV;

   (d) Komposti, inorganiċi jew organiċi ta' dawk l-elementi jew isotopi, sew jekk definiti kimikament u sew jekk le u sew jekk imħallta flimkien u sew jekk le;

   (e) Liġi (barra minn ferrouranium), disparasjonijiet u *cermets,* li jkun fihom xi wieħed minn dawk l-elementi jew isotopi jew il-komposti inorganiċi jew organiċi tagħhom;

   (f) Skrataċ *reactor* nukleari, użati jew irradjati.

Il-frażi "isotopi" msemmija hawn fuq u fl-intestaturi Nri. 28.50 u 28.51 tinkludi "isotopi arrikkiti", iżda ma tinkludix la elementi kimiċi li jinsabu fin-natura bħala isotopi puri u lanqas uranium imbattal f'U 235.

7. L-intestatura Nru. 28.55 għandha tittieħed li tinkludi l-ferrofosfru li jkun fih 15 fil-mija jew aktar piż ta' fosfru jew ram aħmar fosforiku li jkun fih aktar minn tmienja fil-mija piż ta' fosfru.

8. Elementi kimiċi (per eżempju, *silicon* u *selenium) doped* għall-użu f'elektroniċi għandhom jiġu klassifikati f'dan il-Kapitolu, kemm-il darba jkunu f'forma mhux maħduma kif iddisinjati, jew fil-forma ta' ċilindri jew vireg.

   Meta jinqatgħu fil-forma ta' diski, *wafers* jew forom bħal dawn, dawn jaqgħu taħt l-intestatura Nru. 38.19.

Sotto-Kapitolu I

ELEMENTI KIMIĊI

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
28.01	Aloġeni (fluorin, klorin, bromin u jodin)	0	0	
28.02	Kubrit, sublimat jew preċipitat; kubrit kollojdali ...	0	0	
28.03	Karbonju (li jinkludi l-iswel tal-karbonju)	0	0	
28.04	Idroġenu, gassijiet ħfiefi u non-metalli oħrajn ...	0	0	
28.05	Alkali u metalli ta' trab alkalin, metalli ta' trab ħafif, ittrijun u skandjum u taħliet jew liġi ta' xulxin tagħhom; merkurju	0	0	

Sotto-Kapitolu II

AĊIDI INORGANIĊI U KOMPOSTI TA' L-OSSIĠENU TA' NON-METALLI

28.06	Aċidu idrokloriku u klorsulforiku	0	0	
28.07	Kubrit dijossidu	0	0	
28.08	Aċidu sulforiku; *oleum*	0	0	
28.09	Aċidu nitriku; aċidi sulfonitriċi	0	0	
28.10	Fosforu pentossidu u aċidi fosforiċi meta-, orto- u piro-)	0	0	

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
28.11 Arseniku trijossidu, arseniku pentossidu u aċidi ta' l-arseniku	0	0	
28.12 Ossidu boriku u aċidu borku	0	0	
28.13 Aċidi inorganiċi oħra u komposti ta' l-ossiġeni ta' l-ossiġenu ta' non-metalli (barra l-ilma):			
(A) Karbonju dijossidu (Co2)	3c3 kull kg. nett	2c5 kull kg. nett	
(B) Oħrajn	0	0	

Sotto-Kapitolu III

KOMPOSTI TA' ALOĠENJU U KUBRIT TA' NON-METALLI

28.14 Alidi, ossijalidi u komposti oħra aloġeni ta' non-metalli	0	0	
28.15 Sulfiti ta' non-metalli; trisulfit tal-fosfru	0	0	

Sotto-Kapitolu IV

BAŻIJIET INORGANIĊI U OSSIDI, IDROSSIDI U PERUSSIDI METALLIĊI

28.16 Ammonja, anidruża jew f'soluzzjoni akkwuża (maħlula)	0	0	
28.17 Sodju idrossidu (soda kawstika); potassju idrossidu (potassa kawstika); perossidi tas-sodju jew potassu ...	0	0	
28.18 Ossidi, idrossidi u perossidi ta' strontium barium jew manjesjum	0	0	
28.19 Ossidu taż-żingu u perossidu taż-żingu	0	0	
28.20 Ossidu u idrossidu ta' l-aluminju; korundum artifiċjali	0	0	
28.21 Ossidi u idrossidi tal-kromju	0	0	
28.22 Ossidi tal-manganiż	0	0	
28.23 Ossidi u idrossidi tal-ħadid; kuluri trab li jkun fihom 70 fil-mija jew aktar piż ta' ħadid kombinat ta' siwi ta' Fe_2O_3	0	0	
28.24 Ossidi u idrossidi tal-kobalt	0	0	
28.25 Ossidi tat-titanju	0	0	
28.26 Ossidi tal-landa (ossidu stannuż u ossidu stanniku)	0	0	
28.27 Ossidi taċ-ċomb, ċomb aħmar u ċomb oranċjo ...	0	0	
28.28 Idrażin u idrossilamin u l-melħ inorganiku tagħhom; bażijiet inorganiċi oħra u ossidi metalliċi, idrossidi u perossidi	0	0	

Sotto-Kapitolu V

MELĦ U PEROXYSALTS METALLIĊI TA' AĊIDI INORGANIĊI

Kapitolu 28

	Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
28.29	Fluworiti; fluworsilikati, fluworborati u melħ fluworin ieħor	0	0	
28.30	Kloruri u ossikloruri	0	0	
28.31	Kloriti u ipokloriti	0	0	
28.32	Klorati u iperklorati	0	0	
28.33	Brumori, ossibrumori, bromati u perbromati u ipobromati	0	0	
28.34	Joduri, ossijoduri, jodati u perjodati	0	0	
28.35	Sulfuri, polisulfuri	0	0	
28.36	Ditjomiti, inklużi dawk stabbilizzati b'sustanzi organiċi; solfosillati	0	0	
28.37	Sulfiti u tijosulfiti	0	0	
28.38	Sulfati (inklużi l-allumi) u persulfati	0	0	
28.39	Nitriti u Nitrati	0	0	
28.40	Fosfiti, ipofositi u fosfati	0	0	
28.41	Arseniti u arsenati	0	0	
28.42	Karbonati u perkarbonati karbonat ta' l-ammonju kummerċjali li jkun fih il-karbonat:			
	(A) Soda (Kristalli)	27	13	
	(B) Oħrajn	0	0	
28.43	Ċjanuri u ċjanuri komplessi	0	0	
28.44	Fulminati, ċjanati u tijoċjanati	0	0	
28.45	Silikati; sodju kummerċjali u silikati tal-potassju ...	0	0	
28.46	Borati u perborati	0	0	
28.47	Melħ u aċidi metalliċi (bħal kromati, permanganati u stannati)	0	0	
28.48	Melħ ieħor u *peroxysalts ta'* aċidi inorganiċi, iżda mhux inklużi l-ażidi	0	0	

Sotto-Kapitolu VI

MIXXELLANEJ

28.49	Metalli prezzjużi, kollojdali; amalgami ta' metalli prezzjużi; melħ u komposti oħra, inorganiċi jew organiċi ta' metalli prezzjużi, inklużi albuminati, proteinati, tannati u komposti bħalhom, sew jekk definiti kimikament sew jekk le	0	0	

Kapitolu 28

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
28.50 Elementi u isotopi kimiċi fissili; elementi kimiċi radjo-attivi u isotopi radjo-attivi oħra; komposti, inorganiċi jew organiċi, ta' dawk l-elementi jew isotopi, sew jekk definiti kimikament sew jekk le; liġi,, dispersjonijiet u *cermets*, li jkun fihom xi wieħed minn dawk l-elementi, isotopi jew komposti	0	0	
28.51 Isotopi u l-komposti tagħhom, inorganiċi jew organiċi, sew jekk definiti kimikament sew jekk le, li m'humiex isotopi u komposti li jaqgħu fl-intestatura Nru. 28.50	0	0	
28.52 Komposti, inorganiċi jew organiċi, tat-torju, ta' uranju mbattal f'U 235, ta' metalli ta' trab ħafif, ta' l-ittriju jew ta' l-iskandju, sew jekk imħalltin flimkien sew jekk le	0	0	
28.53 Arja likwida (sew jekk tneħħew il-gassijiet ħfief sew jekk le); arja kompressata	27	13	
28.54 Perossidu ta' l-idroġenu inkluż perossidu ta' l-idroġenu solidu)	0	0	
28.55 Fosfuri	0	0	
28.56 Karburi (bħal, karbur silicon, karbur boron, karbur tal-metall)	0	0	
28.57 Idruri, nitriti u ożuri, silikuri u boruri	0	0	
28.58 Komposti inorganiċi oħra (magħduda magħhom ilma distillat u tal-konduttività u ilma ta' purità bħalhom); amalgami, barra amalgami ta' metalli prezzjużi ...	0	0	

Kapitolu 29

KIMIĊI ORGANIĊI

Noti

1. Ħlief fejn ir-rabta tal-kliem ma teħtieġx xort'oħra l-intestaturi ta' dan il-Kapitolu jitqiesu li japplikaw biss għal:
   - (a) Komposti organiċi definiti kimikament separati, sew jekk għandhom impuritajiet kemm jekk le;
   - (b) Taħlitiet ta' żewġ *isomers* jew iżjed ta' l-istess kompost organiku (sew jekk għandhom impuritajiet kemm jekk le), barra minn taħlitiet ta' *isomers* idrokarburi aċjaliċi (li m'humiex *stereoisomers*), kemm jekk saturati sew jekk le (Kapitolu 27);
   - (ċ) Il-prodotti ta' l-intestaturi Nri. 29.38 sa 29.42 it-tnejn magħduda, jew l-eteri taz-zokkor, l-esteri taz-zokkor, u l-melħijiet tagħhom, ta' l-intestatura Nru. 29.43, jew il-prodotti ta' l-intestatura Nru. 29.44, sew jekk definiti kimikament sew jekk le;
   - (d) Il-prodotti msemmijin f'(a), (b) jew (ċ) ta' hawn fuq maħlulin fl-ilma;
   - (e) Il-prodotti msemmijin f'(a), (b) jew (ċ) ta' hawn fuq maħlulin f'solventi oħra kemm-il darba s-soluzzjoni tikkostitwixxi metodu normali u meħtieġ biex dawn il-prodotti jkunu adottati biss għal raġunijiet ta' sigurtà jew għat-trasport u li s-solvent ma jagħmilx il-prodott adattat b'mod partikolari għal xi xorta ta' użu barra milli għall-użu ġenerali;
   - (f) Il-prodotti msemmija f'(a), (b), (ċ), (d) jew (e) ta' hawn fuq li jkollhom żieda ta' stabbilizzatur meħtieġ għall-preservazzjoni tagħhom jew trasport;
   - (ġ) Il-prodotti msemmija f'(a), (b), (ċ), (d), (e) jew (f) ta' hawn fuq li jkollhom żieda ta' aġent kontra t-trab jew sustanza li tagħti l-kulur jew odirifera miżjuda għal identifikazzjoni aħjar jew għal raġunijiet ta' sigurezza, kemm-il darba ż-żidiet ma jagħmlux il-prodott partikolarment xieraq għal xi xorta ta' użu iktar milli għal użu ġenerali;
   - (h) Melħ tad-dijazonju, *arylides* użati biex igħaqqdu dan il-melħ, u bażijiet li ma jitfux ta' żebgħat azojċi, maħlulin sa qawwiet *standard*.

2. Dan il-Kapitolu ma jinkludix:
   - (a) Oġġetti li jaqgħu taħt l-intestatura Nru. 15.04, jew *glycerol* (intestatura Nru. 15.11);
   - (b) Alkool etili (intestatura Nru. 22.08 jew 22.09);
   - (ċ) Metran u propan (intestatura Nru. 27.11);
   - (d) Il-komposti tal-faħam imsemmijin fin-nota 2 tal-Kapitolu 28;
   - (e) Urea (intestatura Nru. 31.02 jew 31.05 skond il-każ);
   - (f) Materja li tagħti l-kulur ta' oriġini veġetali jew animali (intestatura Nru. 32.04); materjali organiċi sintetiċi li jiżbgħu (inklużi materjali taż-żebgħa għall-pigmenti), prodotti organiċi sintetiċi ta' xorta wżati bħala luminofori u prodotti tax-xorta magħrufa bħala aġenti ottiċi li jbajdu li huma sostanzjali għall-fibra u indigo naturali (intestatura Nru. 32.05) u żebgħat jew materja oħra li tiżbogħ f'forom jew ippakkjar kif jinbiegħu bl-imnut (intestatura Nru. 32.09);
   - (ġ) *Metaldehyde, hexamethylene-tetramine* u sustanzi bħalhom magħmulin f'forom (bħal, *tablets*, stikek jew għamliet bħalhom) biex jintużaw bħala *fuels* u *fuels* likwidi ta' xorta wżati f'*lighters* mekkaniċi f'reċipjenti ta' kapaċità mhux ikbar minn tliet mitt ċentimetru kubu (intestatura Nru. 36.08);
   - (ħ) Prodotti magħmulin bħala *charges* għal *fire extinguishers* jew magħmulin fi *grenades* li jitfu n-nar, ta' l-intestatura Nru. 38.17; prodotti li jħassru l-linka magħmulin f'pakketti għall-bejgħ bl-imnut, ta' l-intestatura Nru. 38.19; jew
   - (ij) Elementi ottiċi bħala ta' *ethylenediamine tart rate* (intestatura Nru. 90.01).

3. Oġġetti li jistgħu jkunu inklużi f'żewġ intestaturi jew iżjed ta' dan il-Kapitolu għandhom ikunu klassifikati fl-aħħar waħda ta' dawk l-intestaturi.

4. Fl-intestaturi Nri. 29.03 sa 29.05, 29.07 sa 29.10 u 29.12 sa 29.21 ilkoll magħdudin, kull riferenza għal derivati *halogenated, sulphonated, nitrated* jew *nitrosated* għandha titqies li tinkludi riferenza għal kull kombinazzjoni ta' dawn id-derivati (bħal. derivati *sulphohalogenated, nitrohalogenated, nitrosulphonated* u *nitrosulphohalogenated*).

   Il-gruppi nitro u nitroġi m'għandhomx jitqiesu bħala funzjonijiet nitroġenti għall-finijiet ta' l-intestatura Nru. 29.30.

5. (a) L-*esters* ta' komposti organiċi ta' funzjoni aċida li jaqgħu taħt is-Sotto-Kapitolu I sa VII b'komposti organiċi ta' dawn is-sotto-Kapitoli għandhom ikunu klassifikati ma' dak il-kompost li jkun klassifikat fl-intestatura mqiegħda l-aħħar fis-sotto-Kapitoli.
   - (b) *Esters* ta' alkool etili jew *glycerol* b'komposti organiċi ta' funzjoni aċida tas-Sotto-Kapitoli I sa VII għandhom ikunu klassifikati mal-komposti ta' funzjoni aċida korrispondenti.
   - (ċ) Il-melħ ta' l-*esters* imsemmija fil-paragrafu (a) jew (b) ta' hawn fuq b'bażijiet inorganiċi għandhom ikunu klassifikati ma' l-*esters* korrispondenti.
   - (d) Il-melħ ta' komposti organiċi ta' funzjoni aċida jew ta' funzjoni fenol li jaqgħu taħt is-sotto-Kapitoli I sa VII b'bażijiet inorganiċi għandhom ikunu klassifikati mal-komposti organiċi ta' funzjoni aċida jew ta' funzjoni fenol korrispondenti.
   - (e) *Haldes* ta' aċidi karboxiliċi għandhom ikunu klassifikati ma' l-aċidi korrispondenti.

6. Il-komposti ta' l-intestaturi Nri. 29.31 sa 29.34 huma komposti organiċi li l-mollekuli tagħhom ikollhom, b'żieda ma' l-atomi ta' l-idroġenu, ossiġenu jew nitroġenu, atomi ta' prodotti bla metall jew ta' metalli (bħalma huma kubrit, arseniku, merkurju jew ċomb) direttament konnessi ma' l-atomi tal-faħam.

   L-intestatura Nru. 29.31 (komposti *organo-sulphur*) u l-intestatura Nru. 29.34 (komposti oħra organo-inorganiċi) għandhom jitqiesu li ma jinkludux derivati *sulphonated* jew *halogenated* (inklużi derivati komposti) li, barra mill-idroġenu, l-ossiġenu n-nitroġenu, għandhom biss konnessjoni diretta mal-faħam, l-atomi tal-kubrit u tal-*halogens* li jagħtuhom in-natura tagħhom ta' derivati *sulphonated* jew *halogenated* (jew derivati komposti).

7. L-intestatura Nru. 29.35 (komposti *heterocyclic*) għandha titqies li ma tinkludix eteri interni, *hemiacetals*, eteri *methylene* ta' *orthodihydric phenols*, *epoxides* bi tlieta jew erba' membri *rings, acetals* ċikliċi, *polymers* ċikliċi ta' l-*aldehydes*, tat-*thioaedehydes* jew ta' l-*aldemines, anhydrides* ta' l-aċidi polibażi, esteri ċikliċi ta' alkool polidriċi ma' aċidi polibażi, *ureides* ċikliċi, u *thioueides* ċikliċi, *imides* ta' l-aċidi polibażi, *hexamethylenetetramine* u *trimethylenetrinitramine*.

Sotto-Kapitolu I

IDROKARBURI U D-DERIVATI TAGĦHOM HALOGENATED, SULPHONATED, NITRATI JEW NITROSATI

Intestatura tat-Tariffa	Ġenerali	Komunità Ekonomika Ewropea	Rimarki
29.01 Idrokarburi	0	0	
29.02 Derivati *halogenated* ta' l-idrokarburi	0	0	
29.03 Derivati *sulphonated*, nitrati jew nitrossati ta' idrokarburi	0	0	

Sotto-Kapitolu II

ALKOOL U D-DERIVATI TIEGĦU HALOGENATED, SULPHONATED, NITRATI JEW NITROSSATI

29.04 Alkool aċikliku u d-derivati tiegħu *halogenated, sulphonated, nitrati jew nitrossati*	0	0	
29.05 Alkool ċikliku u d-derivati tiegħu *halogenated, sulphonated, nitrati jew nitrossati*	0	0	

Sotto-Kapitolu III

PHENOLS, PHENOL-ALCOHOLS, U D-DERIVATI TAGĦHOM HALOGENATED, SULPHONATED, NITRATI JEW NITROSSATI

29.06 *Phenols* u *phenol-alcohols*	0	0	
29.07 Derivati *halogenated, sulphonated,* nitrati jew nitrossati tal-*phenols* jew *phenol-alcohols*	0	0	

Sotto-Kapitolu IV

ETERI, PEROSSIDI ALKOOLIĊI, PEROSSIDI TA' L-ETERE, EPOSSIDI BI "THREE OR FOUR MEMBER RING", AĊETALI U EMJAĊETALI U D-DERIVATI TAGĦHOM HALOGENATED, SULPHONATED, NITRATI JEW NITROSSATI

29.08 Eteri, *ether-alcohols, ether-phenols, ether-alcohol-phenols,* perossidi alkooliċi u perossidi ta' l-etere, u d-derivati tagħhom *halogenated, sulphonated,* nitrati jew nitrossati	0	0	
29.09 Epossidi, *epoxyalcohols, epoxyphenols* u *expoxy-ethers,* bi *three or four member ring,* u d-derivati tagħhom *halogenated, sulphonated,* nitrati jew nitrossati	0	0	
29.10 Aċetati u emjaċetati u aċetali u emjaċetali funzjonali ta' l-ossiġenu singoli jew komplessi, u d-derivati tagħhom *halogenated, sulphonated,* nitrati jew nitrossati	0	0	

Sotto-Kapitolu V

KOMPOSTI ALDEHYDE-FUNCTION

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
29.11 *Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols,* u *oxygen-function aldehydes* oħra singli jew komplessi; *polymers* ċikliċi ta' *aldehydes; paraformaldehyde*	0	0	
29.12 Derivati ta' prodotti *halogenated, sulphonated,* nitrati, nitrossati li jaqgħu taħt l-intestatura Nru. 29.11	0	0	

Sotto-Kapitolu VI

KOMPOSTI KETONE-FUNCTION U KOMPOSTI QUINONE-FUNCTION

29.13 *Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes* u *oxygen-function ketones* u *quinones* oħra singoli jew komplessi u d-derivati tagħhom *halogenated, sulphonated,* nitrati jew nitrossati	0	0	

Sotto-Kapitolu VII

AĊIDI CARBOXYLIC, U L-ANHYDRIDES, HALIDES, PEROSSIDI U PERAĊIDI, U D-DERIVATI TAGĦHOM HALOGENATED, SULPHONATED, NITRATI JEW NITROSSATI

29.14 Aċidi *monocarboxylic* u l-*anhydrides* tagħhom, *halides,* perossidi u peraċidi, u d-derivati tagħhom *halogenated, sulphonated,* nitrati jew nitrossati	0	0	
29.15 Aċidi *polycarboxylic* u l-*anhydrides* tagħhom, *halides,* perossidi u peraċidi u d-derivati tagħhom, *halogenated, sulphonated, nitrati jew nitrossati*	0	0	
29.16 Aċidi *carboxylic* funzjonali ta' l-alkool, *phenol, aldehyde* jew *ketone* u aċidi *carboxylic* oħra funzjonali ta' l-ossiġenu singoli jew komplessi u l-*anhydrides* tagħhom, *halides,* perossidi u peraċidi u d-derivati tagħhom *halogenated, sulphonated,* nitrati jew nitrossati	0	0	

Sotto-Kapitolu VIII

ESTERS INORGANIĊI U L-MELĦ TAGĦHOM, U D-DERIVATI TAGĦHOM HALOGENATED, SULPHONATED, NITRATI JEW NITROSSATI

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
29.17 *Esters* sulfuriċi u l-melħ tagħhom u d-derivati tagħhom *halogenated, sulphonated,* nitrati jew nitrossati	0	0	
29.18 *Esters* nitrużi u nitriċi, u d-derivati tagħhom *halogenated, sulphonated,* nitrati jew nitrossati	0	0	
29.19 *Esters* fosforiċi u l-melħ tagħhom, inklużi l-lattofosfati, u d-derivati tagħhom *halogenated, sulphonated,* nitrati jew nitrossati	0	0	
29.20 *Esters* karboniċi u l-melħ tagħhom, u d-derivati tagħhom *halogenated, sulphonated,* nitrati jew nitrossati	0	0	
29.21 *Esters* oħrajn ta' aċidi minerali (barra minn *halides*) u l-melħ tagħhom u d-derivati tagħhom *halogenated, sulphonated,* nitrati jew nitrossati	0	0	

Sotto-Kapitolu IX

KOMPOSTI NITROGEN-FUNCTION

29.22 Komposti *amine-function*	0	0	
29.23 *Oxygen-function amino-compounds* singoli jew komplessi	0	0	
29.24 Melħ u idrossidi kwaternarji ta' l-ammonju; *lecithins* u *phosphoaminolipins* oħrajn	0	0	
29.25 Komposti *carboxyamide-function;* komposti *amide-function* ta' aċidi karboniċi:	£M14.00,0 kull kg.	£M9.10,0 kull kg.	
(B) Oħrajn	0	0	
29.26 Komposti *carboxyimide-function* (inklużi *ortho-kenzoicsulphimide* u l-melħ tiegħu) u komposti *imine-function* (inklużi *hexamethylenetetramine* u *trimethylenetrinitramine*):	£M14.00,0 kull kg.	£M9.10,0 kull kg.	
28.27 Komposti *nitrile-function*	0	0	
29.28 Komposti *diazo, azo-* u *azoxy-*	0	0	
29.29 Derivati organiċi tal-*hydrozine* jew tal-*hydroxylamine*	0	0	
29.30 Komposti b'funzjonijiet oħra nitroġeni:	0	0	
(A) *Sodium cyclamate* u *calcium cyclimate*	70c kull kg.	45c4 kull kg.	
(B) Oħrajn	0	0	

Sotto-Kapitolu X

KOMPOSTI ORGANO-INORGANIĊI U KOMPOSTI HETEROCYCLIC

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
29.31	Komposti *organo-sulphur*	0	0	
29.32	Komposti *organo-arsenic*	0	0	
29.33	Komposti *organo-mercury*	0	0	
29.34	Komposti oħra organo-inorganiċi:			
	(A) *Tetraethyl-lead*	37	23	
	(B) Oħrajn	0	0	
29.35	Komposti *Heterocyclic;* aċidi *nucleic*	0	0	
29.36	Sulfonamidi	0	0	
29.37	*Sultones* u *sultams*	0	0	

Sotto-Kapitolu XI

PROVITAMINI, VITAMINI, HORMONES U ENZYMES, NATURALI JEW RIPRODDOTTI B'SINTESI

29.38	Provitamini u vitamini, naturali jew riprodotti b'sintesi (inklużi konċentrati naturali), u d-derivati tagħhom użati primarjament bħala vitamini, u taħlitiet ta' dan li ssemma' qabel sew jekk f'xi solvent kemm jekk le	0	0	
29.39	*Hormones,* naturali jew riprodotti b'sintesi; id-derivati tagħhom, użati primarjament bħala *hormones; steroids* oħra wżati primarjament bħala *hormones.*	0	0	
29.40	Enżimi	0	0	

Sotto-Kapitolu XII

GLYCOSIDES U ALKALOJDI VEĠETALI, NATURALI JEW RIPRODOTTI B'SINTESI, U L-MELĦ, ETERE U ESTERS TAGĦHOM U DERIVATI OĦRA

29.41	*Glycosides,* naturali jew riprodotti b'sintesi, u l-melħ, etere u *esters* tagħhom u derivati oħra	0	0	
29.42	Alkalojdi veġetali, naturali jew riprodotti b'sintesi, u l-melħ, etere u *esters* tagħhom u derivati oħra ...	0	0	

Sotto-Kapitolu XIII

KOMPOSTI OĦRA ORGANIĊI

29.43	Zokkor, kimikament safi barra minn *sucrose, glucose* u *lactose;* eteri taz-zokkor u *esters* taz-zokkor, u l-melħ tagħhom, barra minn prodotti ta' l-intestaturi Nri. 29.39, 29.41, u 29.42	0	0	
29.44	Antibiotiċi	0	0	
29.45	Komposti oħra organiċi	0	0	

Kapitolu 30

PRODOTTI FARMAĊEWTIĊI

Noti

1. Għall-finijiet ta' l-intestatura Nru. 30.03, "medikamenti" tfisser oġġetti (li ma jkunux ikel jew xorb bħala tad-dieta, dijabetiku jew ikel li jsaħħaħ, xorb toniku, ilma spa) li ma jaqgħux taħt l-intestatura Nru. 30.02 jew 30.04 li jkunu jew:
   (a) prodotti li jikkomprendu żewġ ingredjenti jew aktar li kienu ġew imħalltin jew komposti flimkien għal użu terapewtiku jew profilatiku; jew
   (b) Prodotti mhux imħallta tajba għall-użu mqegħda f'dożi miżurati jew fil-forom jew f'pakki ta' xorta mibjugħa bl-imnut għal skopijiet terapewtiċi jew profilattiċi.

   Għall-finijiet ta' dawn id-disposizzjonijiet u tan-Nota 3 (d) li tinsab ma' dan il-Kapitolu, dawn li ġejjin hawn taħt għandhom jiġu trattati:

   (A) Bħala prodotti mhux imħallta:
   (1) Prodotti mhux imħallta maħlula f'ilma;
   (2) L-oġġetti kollha li jaqgħu fil-Kapitolu 28 jew 29; u
   (3) Estratti veġetali sempliċi li jaqgħu taħt l-intestatura Nru. 13.03, standardizzati sempliċement jew maħlula f'kull solvent;

   (B) Bħala prodotti li ġew imħallta:
   (1) Soluzzjonijiet kollojdali u sospensjonijiet (li ma jkunx kubrit kollojdali);
   (2) Estratti veġetali miksuba mit-trattament ta' taħlitiet ta' materjal veġetali; u
   (3) Melħ u konċentrati miksuba bl-evaporar ta' ilmijiet minerali naturali.

2. L-intestaturi ta' dan il-Kapitolu għandhom jittieħdu li ma japplikawx għal:
   (a) Distillati ta' l-ilma u soluzzjonijiet ta' l-ilma ta' żjut essenzjali, tajba għall-użu mediċinali (intestatura Nru. 33.05);
   (b) Dentifriċi tax-xortiet kollha magħduda dawk li għandhom proprjetà terapewtika jew profilattika li għandhom ikunu kkunsidrati li jaqgħu taħt l-intestatura Nru. 33.06; jew
   (ċ) Sapun jew prodotti oħra ta' l-intestatura Nru. 34.01 li jkun fihom medikamenti miżjuda.

3. L-intestatura Nru. 30.05 għandha tittieħed li tapplika, u li tapplika biss, għal:
   (a) *Catgut* sterili kirurġiku u oġġetti sterili ta' natura bħal dawn;
   (b) Laminarja sterili u *tents* laminarja sterili;
   (ċ) *Haemostatics* kirurġiċi sterili assorbenti;
   (d) Preparati *opacifying* għall-eżamijiet X-ray u reaġenti dijanostiċi (mhux magħduda dawk ta' l-intestatura Nru. 30.02) maħsuba li jiġu amministrati lill-pazjent, li jkunu prodotti mhux imħallta mqegħda f'dożi mkejla jew prodotti li jikkonsistu minn żewġ prodotti jew iżjed li kienu mħallta jew komposti flimkien għal dak l-użu;
   (e) Rijaġenti għall-klassifika tad-demm.
   (f) Siment għas-snien u mili ieħor għas-snien; u
   (ġ) Kaxex u *kits* għall-*first-aid*.

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
30.01	Glandoli organo-terapewtiċi jew organi oħra mnixxfa, sew jekk magħmula trab sew jekk le; estratti organo-terapewtiċi ta' glandoli jew organi oħra jew *secretions* tagħhom; sustanzi oħra ta' l-annimali preparati għall-użu terapewtiku jew profilattiku, mhux speċifikati jew inklużi band'oħra	0	0	
30.02	Antisera; vaċċini ta' mikrobi, tossini, koltivazzjoni ta' mikrobi (magħduda fermenti iżda mhux magħduda ħmira) u prodotti bħal dawn	0	0	
30.03	Medikamenti (magħduda medikamenti veterinarji):			
	(A) Insulina u drogi oħra hypogliċemiċi	0	0	
	(B) Oħrajn	0	0	
30.04	Tajjar, garza, faxex u oġġetti bħal dawn (per eżempju, faxex għal feriti, ġibs li jeħel, kataflażmi) mimlija jew miksija b'sostanzi farmaċewtiċi jew imqegħda f'pakki bi kwantitajiet żgħar għal skopijiet medikali jew kirurġiċi ħlief l-oġġetti speċifikati fin-Nota 3 ta' dan il-Kapitolu	20	10	
30.05	Oġġetti oħra farmaċewtiċi	20	10	

Kapitolu 31

FERTILIZZATURI

Noti

1. L-intestatura Nru. 31.02 għandha titqies illi tapplika, u li tapplika biss għaldawna l-oġġetti li ġejjin, kemm-il darba ma jkunux fil-forma jew f'pakkjar deskritti fl-intestatura Nru. 31.05;

(A) Oġġetti li jwieġbu għal waħda jew oħra mid-deskrizzjonijiet mogħtija hawn taħt:

(i) Nitrat tas-sodju li jkun fih mhux iżjed minn 16.3 fil-mija ta' nitroġenu b'piż;
(ii) Nitrat ta' l-ammonja, tant jekk pur kemm jekk le.
(iii) Sulfronitrat ta' l-ammonja, tant jekk pur kemm jekk le;
(iv) Sulfat ta' l-ammonju, tant jekk pur kemm jekk le.
(v) Nitrat tal-kalċju li jkun fih mhux iżjed minn sittax fil-mija nitroġenu b'piż;
(vi) *Calcium nitrate-magnesium nitrate,* tant jekk pur kemm jekk le;
(vii) Kalċju ċijambidiku li jkun fih mhux iżjed minn ħamsa u għoxrin fil-mija nitroġenu b'piż, kemm jekk trattat biż-żejt jew le;
(viii) *Urea,* sew jekk pura kemm jekk le.

(B) Fertilizzaturi magħmulin minn kull oġġett deskritt f'(A) ta' hawn fuq, iżda mingħajr kriterji kwantitattivi, imħalltin flimkien.

(Ċ) Fertilizzaturi magħmula minn klorur ta' l-ammonja jew xi wieħed mill-oġġetti deskritti f'(A) jew (B) ta' hawn fuq, iżda mingħajr kriterji kwantitattivi, imħalltin bil-ġibs, *gypsum* jew sustanzi oħra inorganiċi u mhux fertilizzanti.

(D) Fertilizzaturi likwidi magħmula mill-oġġetti tas-sotto paragrafi 1(A)(ii) jew (viii) ta' hawn fuq jew minn taħlit ta' dawn l-oġġetti, f'soluzzjonijiet ta' ammonja bl-ilma jew likwida.

2. L-intestatura Nru. 31.03 għandha titqies illi tapplika, u li tapplika biss, għal dawn l-oġġetti li ġejjin, kemm-il-darba ma jkunux fil-forma jew f'pakkjar deskritti fl-intestatura Nru. 31.05;

(A) Oġġetti li jwieġbu għal waħda jew oħra mid-deskrizzjonijiet mogħtija hawn taħt:

(i) Gagazza bażika;
(ii) Fosfati tal-kalċju disintegrati (kalċinati) (termofosfati u fosfati fonduti) u fosfati tal-kalċju bl-aluminju kalċinat u naturali;
(iii) Superfosfati (singoli, doppji jew tripli);
(iv) Fosfati tal-kalċju idroġenu li fihom mhux inqas minn 0.2 fil-mija ta' fluworin b'piż.

(B) Fertilizzaturi magħmula minn xi wieħed mill-oġġetti deskritti f'(A) ta' hawn fuq, iżda mingħajr kriterji kwantitattivi, imħalltin flimkien.

(Ċ) Fertilizzaturi magħmula minn xi wieħed mill-oġġetti deskritti f'(A) jew (B) ta' hawn fuq, iżda mingħajr kriterji kwantitattivi, imħalltin bil-ġibs, *gypsum* jew sustanzi oħra inorganiċi u mhux fertilizzanti.

3. L-intestatura Nru. 31.04 għandha titqies illi tapplika, u li tapplika biss, għal dawn l-oġġetti li ġejjin, kemm-il-darba ma jkunx fil-forma jew f'pakkjar deskritti fl-intestatura Nru. 31.05;

(A) Oġġetti li jwieġbu għal waħda jew oħra mid-deskrizzjonijiet mogħtija hawn taħt:

(i) Melħ naturali tal-potassju mhux maħdum (per eżempju, karnalit, kajnit u silvanit);
(ii) Melħ tal-potassju mhux maħdum miksub mit-trattament tar-residwi tal-molassi tal-pitravi;
(iii) Klorur tal-potassju, kemm jekk pur jew le, barra minn kif provdut fin-Nota 6(ċ) hawn taħt;
(iv) Sulfat tal-potassju li fih mhux iżjed minn tnejn u ħamsin fil-mija bil-piż ta' K_2O;
(v) *Magnesium sulphate potassium sulphate* li fih mhux iżjed minn tletin fil-mija bil-piż ta' K_2O.

(B) Fertilizzaturi magħmula minn xi wieħed mill-oġġetti deskritt f'(A) ta' hawn fuq, iżda mingħajr kriterji kwantitattivi, imħalltin flimkien.

4. Ortofosfati ta' l-monoammonja u d-dijammonja, sew jekk puri kemm jekk le, u t-taħlitiet tagħhom, għandhom ikunu klassifikati taħt l-intestatura Nru. 31.05.

5. Għall-iskop tal-kriterji kwantitattivi speċifikati fin-Noti 1(A), 2(A) u 3(A) ta' hawn fuq, il-kalkolu għandu jsir fuq il-prodotti anidru xott.

6. Dan il-Kapitolu ma jinkludix:

(a) Demm ta' annimali ta' l-intestatura Nru. 05.15;
(b) Komposti definiti separati kimikament (barra minn dawk li jwieġbu għad-deskrizzjonijiet fin-Nota 1 (A), 2 (A), 3 (A) jew 4 ta' hawn fuq); jew
(ċ) Kristalli koltivati tal-potassju tal-klorur (barra mill-elementi ottiċi) li jiżnu mhux inqas minn żewġ grammi u nofs kull wieħed, ta' l-intestatura Nru. 38.19; elementi ottiċi tal-pottassju tal-klorur (intestatura Nru. 90.01).

Intestatura tat-Tariffa		Ġenerali	Komunità Ekonomika Ewropea	Rimarki
31.01	Gwano u fertilizzaturi naturali, annimali jew veġetali oħra, kemm jekk imħalltin flimkien jew le, iżda mhux trattati kimikament	0	0	
31.02	Fertilizzaturi minerali jew kimiċi, nitroġeni	0	0	
31.03	Fertilizzaturi minerali jew kimiċi, fosfatiċi	0	0	
31.04	Fertilizzaturi minerali jew kimiċi, potassiċi	0	0	
31.05	Fertilizzaturi oħra; oġġetti ta' dan il-Kapitolu f'pastilji, *lozenges* u forom bħal dawn perparati jew f'pakketti ta' użin gross li ma jeċċedix il-għaxar kilogramm	0	0	

Kapitolu 32

ESTRATTI TA' L-IKKUNZAR U TAŻ-ŻEBGĦA, "TANNIN" U D-DERIVATI TIEGĦU; "DYES", KULURI, ŻEBGĦA U VERNIĊI: STOKK, "FILLERS" U "STOPPINGS"; LINKA

Noti

1. Dan il-Kapitolu ma jinkludix:
   (a) Elementi u komposti separati kimikament definiti (barra dawk li jaqgħu taħt l-intestatura Nru. 32.04 jew 32.05, prodotti inorganiċi ta' xorta li tintuża bħala *luminophores* (intestatura Nru. 32.07) u wkoll żebgħa u materjal ieħor tal-kuluri fil-forom jew pakketti ta' xorta li tinbiegħ bl-imnut li jaqgħu taħt l-intestatura Nru. 32.09); jew
   (b) *Tannates* u derivati oħra tat-*tannin* ta' prodotti li jaqgħu taħt l-intestaturi Nri. 29.38 sa 29.42, 29.44 jew 35.01 sa 35.04.

2. L-intestatura Nru. 32.05 għandha titqies bħala li tinkludi t-taħliet ta' melħ dijazonju stabbilizzat u ta' komposti akkoppjati għall-produzzjoni ta' materjal taż-żebgħa ta' azojku insolubbli fuq il-fibra.

3. L-intestatura Nru. 32.05, 32.06 u 32.07 għandhom jitqiesu bħala li japplikaw ukoll għall-preparati ibbażati rispettivament fuq materjali taż-żebgħa organiċi sintetiċi (inklużi d-*dyestuffs* tal-pigment), *colour lakes* u materjal ieħor tal-kuluri, ta' xorta użata għall-kulur fil-massa tal-plastiċi artifiċjali, lastiku jew materjal simili jew bħala ingredjenti fil-preparati għall-istampar ta' drappijiet. Iżda l-intestaturi m'għandhomx jiġu applikati għal pigmenti preparati li jaqgħu taħt l-intestatura Nru. 32.09.

4. L-intestatura Nru. 32.09 għandha titqies bħala li tinkludi soluzzjonijiet (li m'humiex kollojdi) li jikkonsistu f'xi wieħed mill-prodotti speċifikati fl-intestaturi Nri. 39.01 sa 39.06 f'solventi organiċi volatili jekk, u biss jekk, il-piż tas-solventi jeċċedi ħamsin fil-mija tal-piż tas-soluzzjoni.

5. Il-frażi "materjal koloranti" f'dan il-Kapitolu ma tinkludix il-prodotti ta' xorta użata bħala *extenders* taż-żebgħa taż-żejt, tant jekk huma kemm jekk m'humiex tajbin ukoll għall-kuluri tad-*distempers*.

6. Il-frażi "*stamping foils*" fl-intestatura Nru. 32.09 għandha titqies bħala li tapplika biss għall-prodotti ta' xorta użata għall-istampar, per eżempju, tal-qxur tal-kotba jew iż-żagarelli tal-kpiepel, u li jikkonsistu fi:
   (a) Folji rqaq komposti minn trab metalliku (inkluż it-trab ta' metall prezzjuż), jew pigment, agglomerat bil-kolla, ġelatina jew materjal ieħor li jwaħħal, jew
   (b) Metall (per eżempju deheb jew aluminju) jew *pigment*, depożitat fuq il-karta, materjal plastiku artifiċjali jew support ieħor.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
32.01 Estratti ta' l-ikkunzar ta' oriġini veġetali	0	0	
32.02 *Tannins* (aċidi tanniċi), li jinkludu l-*water-extracted gallnut tannin*, u l-melħ tagħhom, etere, *esters* u derivati oħra	0	0	
32.03 Sustanzi tanniċi sintetiċi organiċi u sustanzi tanniċi inorganiċi; preparazzjonijiet għall-ikkunzar kemm jekk fihom materjali naturali ta' l-ikkunzar; preparati enzimatiki għal qabel l-ikkunżar (per eżempju, ta' oriġini enżimatika, pankreatika, jew batterjali) ...	0	0	
32.04 Materjal koloranti, ta' oriġini veġetali (magħduda l-l-estratt tad-*dyewood* u estratti veġetali oħra tal-kulur, iżda mhux l-indigo) jew ta' oriġini annimali	0	0	
32.05 Materjal taż-żebgħa organiku sintetiku (magħduda materjal taż-żebgħa tal-pigment); prodotti organiċi sintetiċi ta' xorta wżata bħala luminofori; prodotti tax-xorta magħrufa bħala materjali ottiċi li jbajdu, li huma sostanzjali għall-fibra indigo naturali	0	0	
32.06 *Colour lakes*	0	0	
32.07 Materjal ieħor koloranti; prodotti inorganiċi ta' xorta użata bħala luminofori	0	0	

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
32.08 Pigmenti preparati, *opacifiers* preparati u kuluri preparati, enamel u *glazes* vetrifikabbli, lustri likwidi u prodotti simili, tax-xorta użati fl-industriji li jagħmlu ċ-ċeramika, l-enamel u l-ħġieġ — *engobes* (*slips*); *glass* frit u ħġieġ ieħor, fil-forma ta' trab, granuli jew *flakes*	0	0	
32.09 Verniċi u *lacquers*; *distempers*, pigmenti ta' l-ilma tax-xorta wżata għall-finitura tal-ġild; kuluri u enamel; pigmenti biż-żejt tal-kittien, spirtu abjad, spirtu tat-terpentina, verniċi jew mezz ta' żebgħa jew enamel ieħor, folji ta' l-istampa; żebgħa jew materjal koloranti ieħor fil-forma jew ippakkjar ta' xorta li tinbiegħ bl-imnut:			
(A) Aluminju f'għamla ta' pasta f'reċipjenti ta' mhux anqas minn 50 kg. piż nett u *stamping foils*	0	0	
(B) Oħrajn	27	13	
32.10 Kuluri ta' l-artisti ta' l-istudenti u tat-tabelli taż-żebbiegħa, kuluri tal-modifika, kuluri tal-passatemp u kuluri bħalhom, f'*tablets*, tubi, vażetti, fliexken, *pan* jew f'forom bħal dawn jew pakketti, inklużi kuluri bħal dawk li jkunu f'*sets* jew inkwipaġġamenti, bil-pniezel, paletti jew aċċessorji oħra jew mingħajrhom	37	23	
32.11 Nixxiefa preparati	10	6.5	
32.12 Stokk tal-ħaddiema tal-ħġieġ; stokk tat-tilqim; stokk taż-żebbiegħa; preparati għall-wiċċ mhux refrattorji; mastiċi li jwaqqfu, jissiġillaw u simili magħduda mastiċi tar-raża u siment	37	23	
32.13 Linka tal-kitba, linka ta' l-istamperiji u linka oħra:			
(A) Linka ta' l-istampar u tad-*Duplicating*	0	0	
(B) Oħrajn	27	13	

Kapitolu 33

ŻJUT ESSENZJALI U REŻINOJDI; PROFUMERIJA, KOSMETIĊI U PREPARATI TAT-TWALETTA

Noti

1. Dan il-Kapitolu ma jinkludix:

(a) Preparati alkoholiċi komposti (magħrufa bħala "estratti konċentrati") għall-manifattura ta' xorb ta' l-intestatura Nru. 22.09;

(b) Sapun u prodotti oħrajn li jaqgħu taħt l-intestatura Nru. 34.01; jew

(ċ) Spirti tat-trementina jew prodotti oħra li jaqgħu taħt l-intestatura Nru. 38.07.

2. L-intestatura Nru. 33.06 għandha titqies li tapplika *inter alia*, għal:

(a) *Deodorisers* għall-kmamar kemm jekk bil-fwieħa jew le;

(b) Prodotti (kemm jekk imħallta jew le barra dawk ta' l-intestatura Nru. 33.05), tajba għall-użu bħala profumerija, kożmetiċi jew preparati għat-twaletta jew bħala *deodorisers* għall-kmamar, imqegħdin f'pakketti ta' għamla mibjugħa bl-imnut għal dan l-użu.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
33.01 Żjut essenzjali (*terpeneless* jew le); *concretes* u *absolutes*; reżinojdi	27	13	
33.02 *Terpenic by-products* mid-*deterpenation* ta' żjut essenzjali	27	13	
33.03 Konċentrati ta' żjut essenzjali f'xaħmijiet, f'*fixed oils*, jew xama' jew oġġetti bħalhom li jsiru bil-*cold absorption* jew bit-tixrib	27	13	
33.04 Taħlitiet ta' tnejn jew iżjed sustanzi ta' fwejjaħ (naturali jew artifiċjali) u taħlitiet (magħduda soluzzjonijiet alkoholiċi) b'bażi ta' waħda jew iżjed minn dawn is-sustanzi ta' xorta użatża bħala materja mhux maħduma fl-industrja tal-profumerija, ikel, xorb jew industriji oħra	27	13	
33.05 Distillati ta' ilma u soluzzjonijiet ta' l-ilma ta' żjut essenzjali, magħduda dawk il-prodotti tajba għall-użu mediċinali	27	13	
33.06 Profumerija, kosmetiċi u preparati għat-twaletta:			
(A) Dentifriċju, likwidu għall-ħasil tal-ħalq, materjal għat-tindif tad-dentatura u pasti u terer li jwaħħlu u preparati oħra għall-iġjene tas-snien	27	13	
(B) Trab tax-*shampoo* u *shampoo* fi kremi jew f'forma likwida (mhux alkoholiku)	27	13	
(Ċ) Kremi tal-leħja	27	13	
(D) *Talcum* u terer tat-trabi (bla fwieħa)	27	13	
(E) Oħrajn	65	55	

Kapitolu 34

SAPUN, AĠENTI ORGANIĊI "SURFACE-ACTIVE", PREPARATI GĦALL-ĦASIL, PREPARATI LUBRIKANTI, XEMA' ARTIFIĊJALI, XEMA' PREPARAT, PREPARATI GĦALL-ILLUSTRAR U GĦALL-GĦERIK XEMGĦAT U OĠĠETTI BĦALHOM, POSTI GĦALL-IMMODELLAR U XEMA' GĦAD-DENTATURI

Noti

1. Dan il-Kopitolu ma jinkludix:
   (a) Komposti separati mfissra kimikament; jew
   (b) Dentifriċji, kremi tal-leħja jew *shampoos* li fihom is-sapun jew materjali organiċi *surface-active* (intestatura Nru. 33.06).

2. Għall-finijiet ta' l-intestatura Nru. 34.01, il-frażi "sapun" għandha titqies li tapplika biss għas-sapun li jinħall fl-ilma. Sapun u prodotti oħra li jaqgħu taħt l-intestatura Nru. 34.01 jista' jkun fihom sustanzi miżjuda (per eżempju disinfettanti, trab abrassiv, *fillers* jew medikamenti). Prodotti li fihom trab abrasiv jibqgħu klassifikati taħt l-intestatura Nru. 34.01 biss jekk ikunu fil-forma ta' *bars, cakes,* jew *moulded pieces* jew *shapes*. Fil-forom l-oħra għandhom ikunu klassifikati taħt l-intestatura Nru. 34.05 bħala "Trab għall-għerik u preparati bħalhom".

3. Ir-riferenza fl-intestatura Nru. 34.03 għal żjut tal-*petroleum* u żjut li jinkisbu minn minerali bituminużi għandha titqies li tapplika għall-prodotti fin-Nota 3 tal-Kapitolu 27.

4. Fl-intestatura Nru. 34.04 il-frażi "xema' preparat mhux emulsifikat jew li fih solventi" għandha titqies li tapplika biss għal:
   (a) Taħlitiet ta' xema' ta' annimali, taħlitiet ta' xema' veġetali jew taħlitiet ta' xema' artifiċjali;
   (b) Taħlitiet ta' klassijiet differenti ta' xema' (ta' l-annimali, veġetali, minerali jew artifiċjali); u
   (ċ) Taħlitiet ta' konsistenza tax-xema' mhux emulsifikati jew li fihom solventi, b'bażi ta' xema' waħda jew iżjed, u li għandhom xaħmijiet, rażi, sostanzi minerali jew materjali ieħor.

L-intestatura għandha titqies li ma tapplikax għal:
   (a) Xema' li jaqa' taħt l-intestatur Nru. 27.13; jew
   (b) Xema' ta' l-annimali separata u xema' veġetali separata, sempliċement kulurita.

Intestatura tat-Tariffa	Ġenerali	Komunità Ekonomika Ewropea	Rimarki
34.01 Sapun, prodotti organiċi *surface active* u preparati għall-użu bħala sapun, fil-forma ta' *bars, cakes* jew *moulded pieces* jew shapes kemm jekk imħallta mas-sapun jew le:			
(A) Sapun tat-twaletta, magħdud sapun medikat u disinfettant	27	13	
(B) Sapun tal-leħja	27	13	
(Ċ) *Flakes* tas-sapun imqiegħed għall-bejgħ bl-imnut	27	13	
(D) Sapun għall-ħasil tal-ħwejjeġ	41c7 kull 100 kg.	0	
(E) Oħrajn	27	13	
Nota: Sapun, mhux maħdum, għall-produzzjoni industrijali	0	0	
34.02 Materjali organiċi *surface active*; preparati *surface active* u preparati għal ħasil, kemm jekk fihom is-sapun jew le:			
(A) Materjali organiċi *surface-active* f'għamla ta' pasta jew trab	0	0	
(B) Oħrajn	47 iżda mhux inqas minn 9c kull kg.	30.5 iżda mhux inqas minn 5c8 kull kg.	
Nota għal (B): Għall-produzzjoni industrijali ...	0	0	

Kapitolu 34

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
34.03 Preparati lubrikanti, u preparati tax-xorta li tintuża għal trattament ta' żejt jew *grease* għal tessuti, ġilda jew materjal ieħor, iżda ma tinkludix preparati li jkun fihom 70% jew iżjed piż ta' żjut ta' *petroleum* jew ta' żjut li jinkisbu minn minerali bituminużi ...	0	0	
34.04 Xema' artifiċjali (magħduda xema' solubbli fl-ilma); xema' preparat, mhux emulsifikat jew li fih solventi	0	0	
34.05 Lostru u kremi, għax-xedd tar-riġel, għamara jew art, lostru tal-metall, trab għall-għerik u preparati bħalhom, iżda mhux magħduda xema' preparat li jaqa' taħt l-intestatura Nru. 34.04	37	23	
34.06 Xemgħat, kandiletta, lumini u oġġetti bħalhom ...	47	30.5	
34.07 Pasti għall-immodellar (magħduda dawk magħmulin għad-divertiment tat-tfal u pasti għall-immodellar assortiti); preparati ta' xorta magħrufa bħala "xema" għad-dentaturi" jew bħala "komposti għall-impressjoni tad-dentaturi", fi pjanċi, għamliet ta' nagħla ta' ziemel, stikek u għamliet bħal dawn	37	23	

Kapitolu 35

SOSTANZI ALBUMINOJDALI; KOLLA

NOTI

1. Dan il-Kapitolu ma jinkludix:

   (a) Sustanzi tal-proteina mqiegħda bħala medikamenti (intestatura Nru. 30.03); jew

   (b) Kartolini tal-ġelatina u prodotti oħra ta' l-industrja ta' l-istampa (Kapitolu 49).

2. Għall-finijiet ta' l-intestatura Nru. 35.05, il-frażi *"dextrins"* għandha titqies li tapplika għall-prodotti li jnaqqsu l-grad tal-lamtu b'kontenut ta' zokkor li jnaqqas imfisser bħala *dextrose* fuq is-sustanza niexfa li ma jkunx iżjed minn 10%.

   Dawk il-prodotti b'kontenut ta' zokkor li jnaqqas li jkun iżjed minn 10% jaqgħu taħt l-intestatura Nru. 17.02.

	Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
35.01	Kaseina, *caseinates* u derivati oħra mill-kaseina, kolla tal-kaseina	0	0	
35.02	Albumi, albuminati u derivati oħra albumej	0	0	
35.03	Ġelatina (magħduda ġelatina f'għamla rettangolari kemm jekk bil-kulur jew le jew *surface-worked*) u derivati tal-ġelatina; kolla derivata mill-għadam, ġlud, għeruq, tendini jew minn prodotti bħalhom, u kolla mill-ħut, *isinglass*	0	0	
35.04	*Peptones* u sustanzi oħra proteini derivati tagħhom; trab tal-ġlud kemm jekk kromat jew le	0	0	
35.05	*Dextrins* u kolla mid-*dextrin;* lamti solubbli jew *roasted;* kolla mil-lamtu	0	0	
35.06	Kolla preparata li mhijiex speċifikata jew magħduda x'imkien ieħor; prodotti tajba għall-użu bħala kolla mqiegħda għall-bejgħ bl-imnut bħala kolla f'pakketti li ma jkunx ta' piż nett iżjed minn kilogramm:			
	(A) Imqiegħda għall-bejgħ bl-imnut	27	13	
	(B) Oħrajn	0	0	

Kapitolu 36

ESPLUŻIVI; PRODOTTI PIROTEKNIĊI; SULFARINI; LIGI PIROFORIĊI; ĊERTI PREPARATI KOMBUSTIBBLI

Noti

1. Dan il-Kapitolu ma jinkludix komposti separati imfissra kimikament minbarra dawk deskritti fin-Nota 2 (a) jew (b) hawn taħt.

2. L-intestatura Nru. 36.08 għandha titqies li tapplika biss għal:

   (a) *Metaldehyde, hexamethylenetetramine* u sustanzi bħalhom, imqiegħda f'għamliet (per eżempju, *tablets,* stikek u għamliet bħal dawn) għall-użu bħala *fuels; fuels* b'bażi ta' alkohol, u *fuels* bħalhom preparati, f'forma solida jew semi-solida.

   (b) *Fuels* likwidi (per eżempju, petrol) ta' xorta wżata fil-*lighters* mekkaniċi, f'reċipjenti li jesgħu mhux iżjed minn tliet mitt ċentimetru kubu; u

   (ċ) Torċi tar-raża, *firelighters* u oġġetti bħalhom.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
36.01 Porvli esplossiv:			
(A) Għal taħfir ta' mini u qtugħ f'barrieri	38	23	
(B) Oħrajn	60	39	
36.02 Esplosivi preparati, minbarra porvli esplosivi:			
(A) Għal taħfir ta' mini u qtugħ f'barrieri	38	23	
(B) Oħrajn	60	39	
36.03 *Fuses* għat-taħfir ta' mini, għall-isparar ta' furnelli u *fuses* ta' sikurezza:			
(A) Għal taħfir ta' mini u qtugħ f'barrieri	38	23	
(B) Oħrajn	60	39	
36.04 *Percussion caps* u *detonating caps; igniters;* detonaturi:			
(A) Għal taħfir ta' mini u qtugħ f'barrieri	38	23	
(B) Oħrajn	60	39	
36.05 Oġġetti pirotekniċi (per eżempju, logħob tan-nar, sinjal tal-ferroviji għaċ-ċpar, *amorces, rain rockets*) ...	60	39	
36.06 Sulfarini (minbarra sulfarini *Bengal*):			
(A) F'reċipjenti li fihom hemm mhux iżjed minn 20 sulfarina	12c5 kull grossa reċipjenti	12c5 kull grossa reċipjenti	

Kapitolu 36

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
(B) F'reċipjenti li fihom hemm iżjed minn 20 sulfarina	27c5 kull grossa reċipjenti	27c5 kull grossa reċipjenti	Nota għat-TN 36.06 (B): Kull 70 sulfarina jew parti minn 70 sulfarina f'kull reċipjent jiġi magħdud bħala reċipjent.
36.07 *Ferro-cerium* u ligi oħra pirofoniċi ta' kull għamla	37	23	
36.08 Preparati u prodotti kombustibbli oħra	37	23	

Kapitolu 37
OĠĠETTI FOTOGRAFIĊI U ĊINEMATOGRAFIĊI

Noti

1. Dan il-Kapitolu ma jinkludix materjali ta' fdal jew skart.

2. L-intestatura Nru. 37.08 għandha tittieħed li tapplika biss għal:

   (a) Prodotti kimiċi mħallta jew komposti għall-użu fotografiku (per eżempju, emulsjonijiet sensittivi, żviluppaturi u *fixers*); u

   (b) Sustanzi mhux imħallta tajba għal dak l-użu u mqegħda f'porzjonijiet miżurati jew imqegħda għal bejgħ bl-imnut f'forma lesta għal użu.

L-intestatura ma tapplikax għal *pastes* jew gomma fotografika, verniċ jew prodotti bħal dawn.

	Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
37.01	Lastri fotografiki u film *in the flat*, sensittivi, mhux esposti, ta' kull materjal minbarra karta, *paperboard* jew drapp	37	23	
37.02	Film f'romblu, sensittiv, mhux espost, perforat jew le	37	23	
37.03	Karta sensittiva, *paperboard* u drapp mhux espost jew espost, iżda mhux żviluppata	37	23	
37.04	Lastri sensittivi u film, esposti iżda mhux żviluppati, negattivi jew positivi	37	23	Nota għal TN 37.02 u 37.04: Filmijiet bjanki esposti ta' kull tul għall-egħmil ta' film minn produttur rikonoxxut jistgħu jiġu importati ħielsa minn dazju.
37.05	Lastri, film mhux perforat u film perforat (ħlief pellikola taċ-ċinematografu), esposti u żviluppati, negattivi jew posittivi	0	0	
37.06	Pellikola taċ-ċinematografu, esposta jew żviluppata, li tikkonsisti biss minn kolonna tal-ħoss, negattiva jew posittiva	0	0	
37.07	Pellikola oħra taċ-ċinematografu, esposta u żviluppata, kemm jekk ikollha kolonna tal-ħoss kemm jekk le, negattiva jew posittiva	0	0	
37.08	Prodotti kimiċi u materjal ta' dawl *flash*, ta' xorta u f'forma tajba għal użu fil-fotografija	37	23	

Kapitolu 38

PRODOTTI KIMIĊI MIXXELLANJI

Noti

1. Dan il-Kapitolu ma jinkludix:
   (a) Elementi jew komposti separati mfissra kimikament barra minn dawn li ġejjin:
      (1) Grafit artifiċjali (intestatura Nru. 38.01);
      (2) Diżinfettanti, insettiċidi, funġiċidi, erbiċidi, prodotti *anti-sprouting*, velenu tal-ġrieden u prodotti bħal dawn imqegħda kif deskritti fl-intestatura Nru. 38.11;
      (3) Prodotti mqegħda bħala *charges* għal *fire-extinguishers* jew imqegħda fi *grenades* għat-tifi ta' nar (intestatura Nru. 38.17);
      (4) Prodotti speċifikati fin-Nota 2 (a), 2 (ċ), 2 (d), jew 2 (f) hawn taħt;
   (b) Taħlitiet ta' kimiki u affarijiet ta' l-ikel ta' xorta li tintuża fil-preparazzjoni ta' l-affarijiet ta' l-ikel ġeneralment intestatura Nru. 21.07);
   (ċ) Medikamenti (intestatura Nru. 30.03).

2. L-intestatura Nru. 38.19 għandha tittieħed li tinkludi oġġetti li ġejjin li għandhom jittieħdu li ma jaqgħux f'xi intestatura oħra tan-Nomenklatura:
   (a) Kristalli koltivati (barra minn elementi ottiċi) li jiżnu mhux anqas minn żewġ grammi u nofs il-waħda, ta' ossidu karbonat jew tal- *halides* ta' l-alkali jew tal-metalli *alkoline-earth;*
   (b) *Fusel oil*;
   (ċ) Sustanzi li jneħħu l-linka mqegħdin f'pakki għal bejgħ bl-imnut;
   (d) Korrettina ta' l-istensil mqegħda f'pakki għal bejgħ bl-imnut;
   (e) *Firing testers* taċ-ċeramika, fussibbli (per eżempju *Seger cones*); u
   (f) *Plasters* preparati b'mod speċjali għall-użu fil-professjoni ta' dentista;
   (ġ) Elementi kimiki tal-Kapitolu 28 (per eżempju *silicon* u *selenium*) *doped* għall-użu fl-*electronics* f'forma ta' *discs, wafers* jew forom bħalhom, illustrati jew le, kemm jekk miksija bi strata *epitaxial* uniformi.

	Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
38.01	Grafit artifiċjali; grafit kollojdali li ma jkunux sospensjonijiet f'żejt	0	0	
38.02	*Animal black* (per eżempju *bone black* u *ivory black*) magħdud *spent animal black*	0	0	
38.03	Faħam attivat (dekolarizzat, depolarizzat jew assorbenti); *diatomite* attivat, tafal attivat, *bauxite* attivat u prodotti oħra minerali naturali attivati	0	0	
38.04	*Liquors* tal-gass ammonjaku u *spent oxide* prodott fil-purifikar ta' gass tal-faħam	0	0	
38.05	*Tall oil*	0	0	
38.06	Soluzzjoni alkalina tas-sulfat tas-soda konċentrata ...	0	0	
38.07	Spirtu tat-trementina (gomma, injam u sulfat) u solventi oħra tat-trementina prodotti bid-distillazzjoni jew trattament ieħor ta' njam konniferu, *dipentene* mhux maħdum; trementina tas-sulfat tas-soda; żejt ta' l-arznu (mhux magħduda "żjut ta' l-arznu" li ma jkollhomx ħafna *terpineol*)	10	6.5	
38.08	Aċidi tar-raża, u derivati tagħhom li ma jkunux *ester gums* inklużi fl-intestatura Nru. 39.05, spirtu tar-raża u żjut tar-raża	0	0	
38.09	Qatran ta' l-injam, żjut tal-qatran ta' l-injam (ħlief is-solventi komposti u solventi li jaqgħu fl-intestatura Nru. 38.18); kreożot ta' l-injam; nafta ta' l-injam; żjut ta' l-*acetone*	0	0	

Kapitolu 38

Intestatura tat-Tariffa	*Generali*	*Komunità Ekonomika Ewropea*	*Rimarki*
38.10 Żift veġetali ta' kull xorta; żift tal-birrara u komposti bħal dawn bażat fuq raża jew fuq żift veġetali; *foundry core binders*; bażati fuq prodotti ta' raża naturali	0	0	
38.11 Diżinfettanti, insettiċidi, fungiċidi, erbiċidi, prodotti *anti-sprouting*, velenu tal-ġrieden u prodotti bħal dawn, imqegħda f'forom jew f'pakki għal bejgħ bl-imnut jew bħala preparati jew bħala oġġetti (per eżempju, faxxi trattati bil-kubrit, ftejjel u xemgħat, karti tad-dubbien):			
(A) Imqegħda għal bejgħ bl-imnut	27	13	
(B) Oħrajn	0	0	
Nota: Importati għa Iskopijiet agrikoli	0	0	
38.12 *Glazings* preparati, faxex preparati u murdenti preparati, ta' xorta wżata fl-industriji tessili tal-karta, tal-ġilda, jew industriji bħalhom	0	0	
38.13 Preparati ta' *pickling* għal uċuħ tal-metall; flussi u preparati oħra awżiljari għas-saldjar, għall-ibbrejżjar jew għall-weldjar; trab u *pastes* tas-saldjar ta' l-ibbrejżjar jew tal-weldjar li jikkonsistu f'metall jew materjal ieħor; preparati ta' xorta wżata bħala anima jew kisi għall-weldjar ta' vireg u elettrodi	0	0	
38.14 Preparati *anti-knock*, ossidazzjoni, *inhibitors* tal-gomma, *viscosity improvers*, preparati anti-korrosivi u *additives* preparati bħal dawn għal żjut minerali ...	37	23	
38.15 Aċċelleraturi tal-lastiku preparati	0	0	
38.16 *Media* koltivata preparata għall-iżvilupp ta' mikro-organiżmi	0	0	
38.17 Preparati u *charges* għal *fire extinguishers*; *grenades charged* għat-tifi ta' nar	27	13	
38.18 Solventi komposti u *thinners* għal verniċ u prodotti bħal dawn	10	6.5	
38.19 Prodotti kimiċi u preparati ta' l-industriji kimiċi jew industriji simili (magħduda dawk li jikkonsistu f'taħlitiet ta' prodotti naturali), mhux speċifikati jew inklużi band'oħra; prodotti residwi ta' l-industriji kimiċi jew industriji li għandhom x'jaqsmu magħhom, u mhux speċifikati jew inklużi band'oħra:			
(A) *Deodorants*, sustanzi li jneħħu l-linka, fluwidu li jservi biex jikkorreġi, sustanzi li jrattbu l-laħam	27	13	
(B) Oħrajn	0	0	

Sezzjoni VII

RAŻA ARTIFIĊJALI U MATERJALI PLATIĊI, ESTERS ĊELLULOŻI U ETERE, U OĠĠETTI MAGĦMULIN MINNHOM; LASTIKU, LASTIKU SINTETIKU, "FACTICE" U OĠĠETTI MAGĦMULIN MINNHOM

Kapitolu 39

RAŻA ARTIFIĊJALI U MATERJALI PLASTIĊI, ESTERS ĊELLULOŻI U ETERE; OĠĠETTI MAGĦMULIN MINNHOM

Noti

1 Dan il-Kopitolu ma jinkludix:

(a) Folji tal-metall għall-istampar ta' l-intestatura Nru. 32.09;

(b) Xama' artifiċjali (intestatura Nru. 34.04);

(ċ) Lastiku sintetiku, kif imfisser għall-finijiet tal-Kapitolu 40, jew oġġetti magħmulin minnhom;

(d) Sellerija jew arness (intestatura Nru. 42.01) jew oġġetti għall-vjaġġi, boroż jew reċipjenti li jaqgħu taħt l-intestatura Nru. 42.02);

(e) Oġġetti immaljati, *wickerwork* jew oġġetti oħra li jaqgħu taħt il-Kapitolu 46;

(f) Oġġetti li jaqgħu taħt is-Sezzjoni XI (tessuti u oġġetti tat-tessuti);

(ġ) Xedd tar-riġel, xedd tar-ras, umbrelel, umbrelel tax-xemx, bsaten, frosti, manki tal-frosti, imriewaħ jew partijiet tagħhom jew oġġetti oħra li jaqgħu taħt is-Sezzjoni XII;

(ħ) Ġojjellerija artifiċjali li taqa' taħt l-intestatura Nru. 71.16;

(ij) Oġġetti li jaqgħu taħt is-Sezzjoni XVI (makni u apparati mekkaniċi jew elettriċi);

(k) Partijiet ta' inġenji ta' l-ajru jew ta' vetturi li jaqgħu taħt is-Sezzjoni XVII;

(m) Oġġetti li jaqgħu taħt il-Kapitolu 91 (bħal arloġġi jew kaxxi ta' l-arloġġi);

(n) Strumenti tal-mużika jew partijiet tagħhom jew oġġetti oħra li jaqgħu taħt il-Kapitolu 92;

(o) Għamara u oġġetti oħra tal-Kapitolu 94;

(p) Pniezel jew oġġetti oħra li jaqgħu taħt il-Kapitolu 96;

(q) Oġġetti li jaqgħu taħt l-intestatura 97 (bħal, ġugarelli, logħob u oġġetti ta' li *sports*); jew

(r) Buttuni, *slide fasteners*, pettnijiet, bokkini għall-pipi, bokkini għas-sigaretti jew oġġetti bħalhom, partijiet ta' *vacuum flasks* jew oġġetti bħalhom, pinen, lapsijiet *propelling* jew oġġetti oħra li jaqgħu taħt il-Kapitolu 98.

2. L-intestaturi Nri. 39.01 u 39.02 għandhom jitqiesu li jgħoddu biss għal oġġetti ta' xorta prodotti b'sintesi kimika li jwieġbu għal waħda minn dawn id-deskrizzjonijiet:

(a) Plastika artifiċjali magħduda r-raża artifiċjali;

(b) *Silicones*;

(ċ) *Resols, polyisobutylene* likwidi jew prodotti artifiċjali bħal dawn ta' *polycondensation* jew ta' *polymerisation*.

3. Intestaturi Nri. 39.01 sa 39.06 għandhom jitqiesu li jgħoddu għal materjali f'dawn l-għamliet biss:

(a) F'forma likwida jew krema (magħdudin l-emulsjonijiet, id-dispersjonijiet u s-soluzzjonijiet);

(b) Blokki, massi, trab (magħdud it-trab għall-forom), granuli, *flakes* u għamliet oħra bħal dawn;

(ċ) Monofil li minnu kull dimensjoni trasversali tkun ikbar minn millimetru; kanen *seamless*, vireg, bsaten u forom profili, sew jekk maħdumin fil-wiċċ kemm jekk le iżda mhux maħdumin xorta oħra;

(d) Pjanċi, folji, folji u strixxi għall-*film* (barra dak klassifikat taħt l-intestatura Nru. 51.02 bl-applikazzjoni tan-Nota 4 tal-Kapitolu 51), sew jekk stampati kemm jekk le maħdumin fil-wiċċ xorta oħra, mhux maqtugħa f'rettangoli, iżda mhux maħduma iżjed (ukoll jekk, meta jkunu maqtugħa hekk isiru oġġetti lesti għall-użu).

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
39.01 Prodotti għall-kondensazzjoni, polikondensazzjoni u u poliadizzjoni, sew jekk modifikati jew polimenizzati, kemm jekk le, sew jekk lineari kemm jekk le (bħal, *phenoplasts, aminoplasts, alkyds, esters polyally* u *polyesters* oħra mhux saturati, *silicones*) ...	0	0	

Kapitolu 39

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
39.02 Prodotti għall-polimerisazzjoni u kopolimerisazzjoni (bħal, *polyethylene, polyhetrahaloethylene, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl ch'orecetate* u derivati oħra tal-*polyvinyl*, derivati *polyacrylic* u *polymethacrylis*, raża *coumane-indene*):			
(A) *"Expanded" polystyrene*	27	13	
(B) Oħrajn	0	0	
39.03 Ċellulożi riġenerata; nitrat taċ-ċellulożi, aċetat taċ-ċellulożi u *esters* oħra taċ-ċellulożi, etere taċ-ċellulożi u derivati oħra kimiċi taċ-ċellulożi, plastiċizzati jew le (bħal, *colladions*, ċellulojde); fibra vulkanizzata:			
(A) Esplosivi:			
(i) Għal taħfir ta' mini u qtugħ fil-barrieri ...	38	23	
(ii) Oħrajn	60	39	
(B) Oħrajn	0	0	
39.04 Proteini mwebbsin (bħal, *casein* imwebbes u ġelatina mwebbsa)	0	0	
39.05 Raża naturali modifikata b'fużjoni (*run gums*); raża artifiċjali miksuba minn esterifikazzjoni ta' raża naturali jew aċidi minn raża (*ester gums*); derivati kimiċi ta' lastiku naturali (bħal, lastiku klorinat, idroklorur tal-lastiku, lastiku ossidizzat, lastiku *cyclised*) ...	0	0	
39.06 *Polymers* oħra għoljin, raża artifiċjali u materjali plastiċi artifiċjali, magħdudin l-aċidu alġiniku, il-melħ tiegħu u l-*esters; linoxyn*	0	0	
39.07 Oġġetti ta' materjali tax-xorta deskritti fl-intestaturi Nri. 39.01 sa 39.06:			Nota għal TN 39.07A:
(A) Oġġetti elenkati għall-industrji lokali	0	0	"Oġġetti elenkati għall-industrija lokali" huma fis-sens ta' din in-Nota:
(B) Oħrajn	37	23	(i) Partijiet għal makkinarju industrijali; (ii) Għodda għall-biedja u għas-sajd; (iii) Partijiet u aċċessorji għall-produzzjoni industrijali; (iv) Materjal għall-ippakkjar, oġġetti ta' l-ippakkjar u partijiet ta' oġġetti ta' l-ippakkjar li ma jinstabux manifatturati f'Malta u ċertifikati f'dan is-sens mid-Direttur ta' l-Industrja.

Kapitolu 40

LASTIKU, LASTIKU SINTETIKU, "FACTICE" U OĠĠETTI MAGĦMULIN MINNHOM

Noti

1. Ħlief fejn ir-rabta tal-kliem ma teħtieġx xort'oħra, matul din in-Nomenklatura l-kelma "lastiku" tfisser il-prodotti li ġejjin, tant jekk vulkanizzati jew imwebbsa jew le, lastiku naturali, balata, guttaperka u lastiku naturali bħal dawn, lastiku, sintetiku, u *factice* derivati minn żjut, u sustanzi riformati bħal dawn.

2. Dan il-Kapitolu ma jinkludix il-prodotti tal-lastiku u t-tessili li ġejjin, u li jaqgħu b'mod ġenerali fis-Sezzjoni XI.
   (a) Drapp tal-malja jew tal-*crochet* jew oġġetti li jsiru minnhom, tal-lastiku jew tal-gomma, (barra minn ċinturini jew ċineg ta' trasmissjoni ta' *conveyor* jew ta' l-*elevator,* ta' drapp tal-gomma tal-malja jew tal-*crochet* ta' l-intestatura Nru. 40.10); drapp ieħor tal-lastiku u oġġetti oħra li jsiru minnhom;
   (b) Tubi tat-tessuti u tubi tat-tessut simili, miksija jew infurrati minn ġewwa bil-lastiku (intestatura Nru. 59.15);
   (ċ) Drapp ta' tessut minsuġ (barra l-oġġetti ta' l-intestatura Nru. 40.10) mimlija, miksija, mgħottija jew laminata bil-lastiku:
      (i) Li jiżnu mhux iżjed minn 1,500 g/m^2; jew
      (ii) Li jiżnu iktar minn 1,500 g/m^2 u li jinkludi iżjed mill-50% fil-piż ta' materjali tessili; u oġġetti ta' dawk it-tessuti;
   (d) Feltru imprenjat jew imgħotti bil-lastiku u li fih iżjed minn ħamsin fil-mija fil-piż ta' materjal tessili, u oġġetti li jsiru minnhom;
   (e) Tessuti tal-fibra marbutin u tessuti tal-filati marbutin, mimlija jew miksija bil-lastiku jew li fihom il-lastiku jifforma s-sustanza li torbot, irrispettivament tal-piż tagħhom kull metru kwadru, u oġġetti li jsiru minnhom;

   Iżda, pjanċi, folji u strixxi ta' lastiku li jespandi, spumuż jew ta' l-isponża, imħallat ma' drapp ta' tessut, u oġġetti magħmulin minnhom, għandhom ikunu klassifikati fil-Kapitolu 40 kemm-il darba d-drapp ta' tessut ikun hemm biss għall-iskopijiet ta' rinforzar.
   (f) Drapp kompost minn filati tessili agglomerati bil-lastiku, irrispettivament mill-piż tagħhom għal kull metru kwadrat, u oġġetti magħmula minnhom.

   Id-drappijiet tessili miksija jew laminati b'lastiku li jespandi, spumuż jew ta' l-isponża huma fil-każi kollha jkunu klassifikati fil-Kapitolu 40 u l-oġġetti ta' prodotti simili għandhom ikunu meqjusa bħala oġġetti tal-lastiku u mhux bħala oġġetti tessili.

3. Dawn li ġejjin ukoll ma humiex inklużi f'dan il-Kapitolu:
   (a) Xedd tas-saqajn jew partijiet minnhom li jaqgħu taħt il-Kapitolu 64;
   (b) Xedd tar-ras jew partijiet minnhom (inklużi l-brieret tal-għawm) li jaqgħu taħt il-Kapitolu 65;
   (ċ) Apparati mekkaniċi jew elettriċi jew partijiet minnhom (inklużi oġġetti elettriċi ta' kull xorta), ta' lastiku iebes li jaqa' taħt is-Sezzjoni XVI;
   (d) Oġġetti li jaqgħu taħt il-Kapitolu 90, 92, 94 jew 96;
   (e) Oġġetti li jaqgħu taħt il-Kapitolu 97 (barra l-ingwanti ta' l-*isports* u oġġetti li jaqgħu taħt l-intestatura Nru. 40.11); jew
   (f) Buttuni, pettnijiet, bokkini tal-pipi, tokok jew oġġetti oħra li jaqgħu fil-Kapitolu 98.

4. Fin-Nota 1 ma' dan il-Kapitolu u fl-intestaturi Nri. 40.02, 40.05 u 40.06, il-frażi "lastiku sintetiku" għandu jitqies illi japplika għal:
   (a) Sustanzi sintetiċi mhux saturati li jistgħu jkunu irriversibbilment trasformati f'sustanzi mhux termoplastiċi b'vulkanizzazzjoni bil-kubrit u li, meta jkunu hekk vulkanizzati kif l-aħjar jistgħu jkunu (mingħajr iż-żieda ta' xi sustanza bħal *plasticisers, fillers* jew materjali li jirrinforzaw mhux neċessarji għar-rbit ma' xulxin), jistgħu jipproduċu sustanzi li f'temperatura ta' bejn 18 u 29 grad ċentigradu, ma jinkisrux meta jiġu estiżi għal tliet darbiet tat-tul oriġinali tagħhom, u jerġgħu għal li kienu, wara li jkunu estiżi għal darbtejn tat-tul oriġinali tagħhom, fil-perijodu ta' ħames minuti għal tul mhux iktar minn darba u nofs tat-tul oriġinali tagħhom.

   Sustanzi bħal dawn jinkludu *cispolyisoprene* (IR), *polybutadiene* (BR), *polychlorobutadiene* (CR), *polybutadiene-styrene* (SBR), *polychlorobutadiene-acrylonitrile* (NCR), *polybutadiene-acrylonitrile* (NBR) u *butyl rubber* (IIR);
   (b) *Thioplasts* (TN); u
   (ċ) Lastiku naturali modifikat bi *grafting* jew taħliet ma' materjal tal-plastika artifiċjali, lastiku naturali *depolymerised,* u taħlitiet ta' sustanzi sintetiċi mhux saturati ma' *high polymers* sintetiċi saturati kemm-il darba l-prodotti hawn fuq imsemmija jaqblu mal-ħtiġiet dwar vulkanizzazzjoni, elongazzjoni u treġġigħ lura fl-istat oriġinali f'(a) ta' hawn fuq.

5. L-intestaturi Nri. 40.01 u 40.02 għandhom jittieħdu li ma japplikawx għal:
   (a) *Latex* tal-lastiku naturali jew sintetiku (inklużi *latex* tal-lastiku vulkanizzat minn qabel) imħallta ma' materjali jew aċċeleraturi vulkanizzaturi, *fillers* jew materjali li jirrinforzaw, *plasticisers,* materjal koloranti (barra minn materjal koloranti miżjud sempliċement għall-iskop ta' identifikazzjoni, jew ma' xi sustanzi oħra; iżda, *latex* sempliċement stabbilizzat jew konċentrat, u *latex* li jkun *thermosensative* jew *electropositive* għandhom jaqgħu taħt l-intestatura Nru. 40.01 jew 40.02 kif ikun il-każ:
   (b) Lastiku li jkun ġie mgħaqqad ma' l-iswed tal-karbonju (biż-żieda ta' żejt minerali jew mingħajrha) jew ma' *silica* (biż-żieda ta' żejt minerali jew mingħajrha) qabel ma jagħqad jew ma' xi sustanza wara li jagħqad; jew
   (ċ) Taħlitiet ta' xi prodotti minn dawk speċifikati fin-Nota I għal dan il-Kapitolu, kemm jekk imgħaqqda ma' xi sustanza oħra jew le.

6. Il-ħajt magħmul minn lastiku vulkanizzat, ta' kull trasversali li tiegħu xi dimensjoni teċċedi ħames millimetri, ikun klassifikat bħala strixxa, virga jew għamla ta' profil, li jaqgħu taħt l-intestatura Nru. 40.08.

7. L-intestatura Nru. 40.10 għandha tittieħed li tinkludi ċinturini ta' trasmissjoni, ta' *conveyor* jew ta' l-*elevator* jew ċineg ta' drapp tessili imprenjat, miksi, mgħotti jew laminat bil-lastiku jew magħmul minn filati jew korda ta' tessuti imprenjati jew miksija bil-lastiku.

8. Għall-fini ta' l-intestatura Nru. 40.06 *latex* tal-lastiku vulkanizzat minn qabel għandu jitqies li huwa *latex* tal-lastiku mhux vulkanizzat.

Għall-finijiet ta' l-intestaturi Nri. 40.07 sa 40.14, balata, guttaperka u gomom naturali simili, u *factice* derivat minn żjut, u sustanzi riformati simili, għandhom jitqiesu bħala lastiku vulkanizzat kemm jekk ikunu vulkanizzati jew le.

9. Fl-intestaturi Nri. 40.05, 40.08 u 40.15, il-kliem *"plates"*, *"sheets"* u *"strip"* għandhom jittieħdu li japplikaw u li japplikaw biss, għal *plates-sheets* u *strip*, kemm jekk stampati kemm jekk le jew mod ieħor *surface-worked* iżda mhux maqtugħa skond forma jew maħdumin mod ieħor, u oġġetti rettangolari maqtugħa minnhom iżda mhux maħdumin iżjed.

Fl-intestatura Nru. 40.08, il-kliem *"rods"* u "forom ta' profili" u fl-intestatura Nru. 40.15 il-kliem *"rods", "profile shapes"* u "tubi" għandhom jitqiesu li japplikaw, u li japplikaw biss, għal dawk il-prodotti, tant jekk maqtugħa għat-tul jew *surface-worked* jew le iżda mhux maħdumin mod ieħor.

Sotto-Kapitolu I

LASTIKU MHUX MAĦDUM

	Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
40.01	*Latex* tal-lastiku naturali, kemm jekk miżjud *bil-latex* tal-lastiku sintetiku jew le; *latex* tal-lastiku naturali vulkanizzat minn qabel; lastiku naturali, balata, guttaperka u gomom naturali simili.	0	0	
40.02	*Latex* tal-lastiku sintetiku; *latex* tal-lastiku sintetiku vulkanizzat minn qabel; lastiku sintetiku; *factice* derivat minn żjut	0	0	
40.03	Lastiku riformat	0	0	
40.04	Skart u xlielef ta' lastiku mhux imwebbes; fdal ta' lastiku mhux imwebbes, tajjeb biss għar-rikuperu ta' lastiku; trab li jinkiseb minn skart jew fdal ta' lastiku mhux imwebbes	0	0	

Sotto-Kapitolu II

LASTIKU MHUX VULKANIZZAT

40.05	*Plates, sheets, strip,* ta' lastiku naturali mhux vulkanizzat jew lastiku sintetiku, barra minn *sheets* effumikati u *sheets* tal-*crepe* ta' l-intestatura Nru. 40.01 jew 40.02; *granules* ta' lastiku naturali jew sintetiku mhux vulkanizzat imgħaqqad lest għall-vulkanizzazzjoni; lastiku naturali jew sintetiku mhux vulkanizzat, imgħaqqad qabel jew wara l-koagulazzjoni jew ma' l-iswed tal-karbonju (biż-żieda ta' żejt minerali jew mingħajrha) jew ma' *silica* (biż-żieda ta' żejt minerali jew mingħajrha), f'kull forma, ta' xorta magħrufa bħala *masterbatch*	0	0	
40.06	Lastiku naturali jew sintetiku mhux vulkanizzat inkluż *latex* tal-lastiku, f'forom jew stati oħra (per eżempju, vireg, tubi u forom ta' profili, soluzzjonijiet u dispersjonijiet); oġġetti tal-lastiku naturali jew sintetiku mhux vulkanizzat (per eżempju, ħjut tattessuti miksija jew mimlija; ċrieket u diski)	0	0	

Sotto-Kapitolu III

OĠĠETTI TAL-LASTIKU VULKANIZZAT MHUX IMWEBBES

Intestatura tat-Tariffa	Ġenerali	Komunità Ekonomika Ewropea	Rimarki
40.07 Ħjut u kordi ta' lastiku vulkanizzat, kemm jekk imgħottija bit-tessuti jew le, u ħjut tat-tessuti miksija jew imprenjati bil-lastiku vulkanizzat	0	0	
40.08 *Plates, sheet, strip,* vireg u forom ta' profil, ta' lastiku vulkanizzat mhux imwebbes	0	0	
40.09 *Piping* u tubi ta' lastiku vulkanizzati mhux imwebbes.	27	13	
Nota: Għal użu ta' agrikoltura jekk hekk ċertifikat mid-Direttur ta' l-Agrikoltura	0	0	
40.10 Ċinturini ta' trasmissjoni ta' *conveyor* jew ta' l-*elevator* jew ċineg, ta' lastiku vulkanizzat	0	0	
40.11 Tyres tal-lastiku, cases tat-*tyres*, ħjut tat-*tyre* li jinbidlu, tubi interni u *tyre flaps*, għal roti ta' kull xorta	37 iżda mhux anqas minn £M1.00.0 għal kull tyre ta' vettura bil-mutur	23 iżda mhux anqas minn 62c5 għal kull tyre ta' vettura bil-mutur	
40.12 Oġġetti iġjeniċi u farmaċewtiċi (inklużi l-gażażi), ta' lastiku vulkanizzat mhux imwebbes, bil-*fittings*, tal-lastiku imwebbes jew mingħajrhom:			
(A) Gażażi	20	10	
(B) Oħrajn	37	23	
40.13 Oġġetti ta' aċċessorji ta' lbies (inklużi l-ingwanti) għall-finijiet kollha, ta' lastiku vulkanizzat mhux imwebbes	37	23	
40.14 Oġġetti oħra ta' lastiku vulkanizzat mhux imwebbes:			
(A) Oġġetti mniżżlin fil-lista għal industrji lokali ...	0	0	Nota għal TN 40.14 (A):
(B) Ċrieki tal-lastiku biex jissiġillaw l-*air tight containers* u *stoppers*	0	0	"Oġġetti mniżżlin fil-lista ta' l-industriji lokali".
(Ċ) Oħrajn	37	23	Ara n-Nota għal TN 39.07A.

Sotto-Kapitolu IV

LASTIKU IMWEBBES (EBONITE U VULCANITE); OĠĠETTI MAGĦMULIN MINNHOM

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
40.15 Lastiku imwebbes (*ebonite* u *vulcanite*) sfuż, *plates, shares, strip,* forom ta' profil jew tubi; fdalijiet, skart u trab, ta' lastiku imwebbes	0	0	
40.16 Oġġetti ta' lastiku imwebbes (*ebonite* u *vulcanite*):			Nota għal TN 40.16 (A): "Oġġetti msemmijin fil-lista ta' l-industrji lokali". Ara n-Nota għal TN 39.07A.
(A) Oġġetti msemmijin għal industriji lokali ...	0	0	
(B) Oħrajn	37	23	

Sezzjoni VIII

ĠLUD MHUX MAĦDUMIN, ĠILDA, PELLIĊĊI U OĠĠETTI MAGĦMULIN MINNHOM; SELLERIJA U ARNESS; OĠĠETTI GĦALL-VJAĠĠI, BOROŻ U REĊIPJENTI BĦAL DAWN; OĠĠETTI TA' L-IMSAREN (BARRA MINN IMSAREN TAD-DUDU TAL-ĦARIR)

Kapitolu 41

ĠLUD MHUX MAĦDUMIN (BARRA MINN PELLIĊĊI) U ĠILDA

Noti

1. Dan il-Kapitolu ma jinkludix:
   (a) Xlielef jew skart bħal dan, ta' ġlud mhux maħdumin (intestatura Nru. 05.05 jew 05.06);
   (b) Ġlud tal-għasafar jew partijiet ta' ġlud tal-għasafar, bil-pjumi jew l-ewwel rix tagħhom jew mingħajrhom, li jaqgħu taħt l-intestatura Nru. 05.07 jew 67.01; jew
   (ċ) Ġlud bil-pil magħhom, mhux maħdumin, ikkunzati jew proċessati (Kapitolu 43), iżda dawn li ġejjin gaħndhom jaqgħu taħt l-intestatura Nru. 41.01, jiġifieri, ġlud bil-pil magħhom ,tal-bovini(inkluż il-bufflu), ta' bhejjem tar-razza taż-żiemel, tan-ngħaġ u l-ħrief, (barra minn ħrief Persjani, Astrakhan, Karakul u ħrief bħal dawn, ħrief Indjani, Ċiniżi, Mongoli u Tibetani), tal-mogħoż u gidjien (barra minn mogħoż u gidjien tal-Yemen, mongoli u Tibetani), tal-majjali (inkluż il-*peccary*), tar-renna, tal-kamoxxa, tal-għażżiela, taċ-ċerv, tal-wiżż tar-*reobucks* jew tal-klieb.
2. Matul in-Nomenklatura kollha l-espressjoni "komposizzjoni tal-ġilda" għandha titqies li tfisser biss sustanzi tax-xorta msemmija fl-intestatura Nru. 41.10.

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
41.01	Ġlud mhux maħdumin (friski, immellħin, imnixxfin, fis-salmura jew ikkunżati bil-ġir), sew jekk maqsumin kemm jekk le, magħdudin il-ġlud tan-nagħaġ bis-suf	0	0	
41.02	Ġilda tal-bovini (magħduda l-ġilda tal-bufflu) u ġilda taż-żiemel, barra minn ġilda li taqa' taħt l-intestatura Nru. 41.06, 41.07 jew 41.08	0	0	
41.03	Ġilda tan-nagħaġ u l-ħrief, barra minn ġilda li taqa' taħt l-intestatura Nru. 41.06, 41.07 jew 41.08. ...	0	0	
41.04	Ġilda tal-mogħoż u gidjien, barra minn ġilda li taqa' taħt l-intestatura Nru. 41.06, 41.07 jew 41.08 ...	0	0	
41.05	Xort'oħra ta' ġilda, barra minn ġilda li taqa' taħt l-intestatura Nru. 41.06, 41.07 jew 41.08	0	0	
41.06	Ġilda tal-kamoxxa proċessata	0	0	
41.07	Ġilda proċessata f'parċmina	0	0	
41.08	Ġilda *patent* u imitazzjoni tal-ġilda *patent;* ġilda metalizzata	0	0	
41.09	Xlielef u skart ieħor tal-ġilda jew ta' komposizzjoni tal-ġilda jew ġilda proċessata f'parċmina, mhux adattati għall-manifattura ta' oġġetti tal-ġilda; trab, terer u dqiq tal-ġlud	0	0	
41.10	Komposizzjoni tal-ġilda b'bażi ta' ġilda jew fibra tal-ġilda, fi *slabs,* f'folji jew f'rombli	0	0	

Kapitolu 42

OĠĠETTI TAL-ĠILDA; SELLERIJA U ARNESS; OĠĠETTI TAL-VJAĠĠI, BOROŻ U REĊIPJENTI BĦAL DAWN; OĠĠETTI TA' L-IMSAREN TA' L-ANNIMALI (BARRA MINN IMSAREN TAD-DUDU TAL-ĦARIR)

NOTI

1. Dan il-Kapitolu ma jinkludix:

(a) Imsaren tal-qattus sterili għall-kirurġija u materjali sterili bħa dawn għall-ħjata kirurġika (intestatura Nru. 30.05);

(b) Oġġetti ta' l-ilbies u aċċessorji ta' l-ilbies (barra minn ingwanti) infurrati bil-pelliċja jew pelliċċja artifiċjali jew li magħhom hi mwaħħla minn barra l-ġilda pelliċċja jew pelliċċja artifiċjali barra minn sempliċi gwarnizzjoni (intestatura Nru. 43.03 jew 43.04);

(ċ) Boroż ta' l-ispag jew tan-*noe* tas-Sezzjoni XI;

(d) Oġġetti li jaqgħu taħt il-Kapitolu 64;

(e) Xedd tar-ras, jew partijiet tagħhom li jaqgħu taħt il-Kapitolu 65;

(f) Frosti, manku tal-frosti jew oġġetti oħra ta' l-intestatura Nru. 66.02;

(ġ) Spag, ġlud għat-tnabar u simili, u partijiet oħra ta' strumenti mużikali (intestatura Nru. 92.09 jew 92.10);

(h) Għamara jew partijiet tal-għamara (Kapitolu 94);

(ij) Oġġetti li jaqgħu taħt il-Kapitolu 97 (per eżempju, ġugarelli, logħob u oġġetti ta' l-isports); jew

(k) Buttuni, buttuni tal-għonq, buttuni tal-pulzieri, *press-fastners*, magħdudin *snap-fastners* u buttuni tal-molla u *blanks* u partijiet ta' dawn l-oġġetti li jaqgħu taħt l-intestatura Nru. 98.01 jew il-Kapitolu 71.

2. Għall-finijiet ta' l-intestatura Nru. 42.03, il-frażi "oġġetti ta' l-ilbies u aċċessorji ta' l-ilbies" għandha titqies li tapplika, *inter alia*, għall-ingwanti (inklużi ingwanti ta' l-isports), fradal u lbies ieħor protettiv, ċingi, ċinturini, bandolieri u ċineg tal-polza inklużi ċineg ta' l-arloġġi.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
42.01 Sellerija u arness ta' kull materjal (bħal sarġijiet, arness, kullari, tiranti, utaja u żraben), għal kull xorta ta' annimal	27	13	
42.02 Oġġetti tal-vjaġġi (bħal bagolli, valiġġi, kaxxi għall-kpiepel, boroz tal-vjaġġi, barżakki) basktijiet għaxxiri, boroż, *satchels, briefcases*, portafolji, portmonijiet, *cases* għall-oġġetti tat-twaletta, *cases* għall-għodda, *pouches* għat-tabakk, *sheaths, cases* u kaxxi (per eżempju għall-armi, strumenti mużikali, trombi, ġojjellerija, fiixken, għenuq, xedd tar-riġel, xkupilji) u reċipjenti bħal dawn, tal-ġilda jew ta' kompostizzjoni tal-ġilda, ta' fibra vulkanizzata, ta' folji tal-plastika artifiċjali, tal-*paperboard* jew tad-drapp:			
(A) Bagolli, valiġġi, kaxxi għall-kpiepel, boroż tal-vjaġġi	47	30.5	
(B) Boroż tas-suq, *haversacks*, barżakki	47	30 5	
(Ċ) Boroż	47	30.5	
(D) Portafolji, portmonijiet, *satchels* u *briefcases* ...	47	30 5	
(E) Oħrajn	47	30.5	
42.03 Oġġetti ta' l-ilbies u aċċessorji ta' l-ilbies tal-ġilda jew ta' komposizzjoni tal-ġilda:			
(A) Ġkieket, kapotti, fradal u oġġetti oħra ta' l-ilbies	47	30 5	
(B) Ingwanti	47	30 5	

Kapitolu 42

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
	(Ċ) *Tranks* għall-ingwanti, magħdudin it-*tranks* għall-pellicċi	0	0	
	(D) Oħrajn	37	23	
42.04	Oġġetti tal-ġilda jew ta' komposizzjoni tal-ġilda ta' xorta wżata f'makkinarju jew f'apparati mekkaniċi jew għal skopijiet industrijali	0	0	
42.05	Oġġetti oħra tal-ġilda jew ta' komposizzjoni tal-ġilda	37	23	
	Nota: Għal produzzjoni industrijali	0	0	
42.06	Oġġetti magħmulin mill-imsaren (barra minn imsaren tad-dudu tal-ħarir), mill-ġilda tal-battilor, minn *bladders* jew minn tendini	37	23	

Kapitolu 43

PELLIĊĊI U PELLIĊĊI ARTIFIĊJALI; MANIFATTURI LI JSIRU MINNHOM

Noti

1. Matul in-Nomenklatura kollha r-riferenzi għal pelliċċi, minbarra pelliċċi mhux maħdumin ta' l-intestatura Nru. 43.01, għandhom jitqiesu li japplikaw għal ġlud ta' l-annimali kollha li ġew ikkunzati jew proċessati bil-pil b'kollox.

2. Dan il-Kapitolu ma jinkludix:
   (a) Ġlud ta' l-agħsafar jew parti mill-ġlud ta' l-agħsafar, bil-pjumi jew bl-ewwel rix tagħhom, li jaqgħu taħt l-intestatura Nru. 05.07 jew 67.01;
   (b) Ġlud mhux maħdumin, bil-pil, ta' xorta li taqa' taħt il-Kapitolu 41 (ara Nota 1 (ċ) f'dak il-Kapitolu);
   (ċ) Ingwanti li jkunu tal-ġilda u pelliċċja jew tal-ġilda u pelliċċja artifiċjali (intestatura Nru. 42.03);
   (d) Oġġetti li jaqgħu taħt il-Kapitolu 64;
   (e) Xedd tar-ras jew partijiet minnu li jaqgħu taħt il-Kapitolu 65; jew
   (f) Oġġetti li jaqgħu taħt il-Kapitolu 97 (per eżempju, ġugarelli, logħob u oġġetti ta' l-*isports*).

3. Għall-finijiet ta' l-intestatura Nru. 43.02, il-frażi "*plates* slaleb u għamliet bħalhom" tfisser pelliċċi jew partijiet tagħhom (mhux magħdudin ġlud *dropped*) meħjutin flimkien f'rettangli, slaleb jew trapezji, mingħajr iż-żieda ta' materjali oħra. Ġlud oħra immuntati lesti għall-użu immedjat (jew li jonqoshom biss il-qatgħa biex ikunu lesti għall-użu), u ġlud jew biċċiet minn ġlud meħjutin flimkien f'għamla ta' lbies jew parti jew aċċessorji ta' lbies jew ta' oġġetti oħra jaqgħu taħt l-intestatura Nru. 43.03.

4. Oġġetti ta' l-ilbies u aċċessorji ta' l-ilbies (barra dawk esklużi fin-Nota 2) infurrati bil-pelliċċja jew pelliċċja artifiċjali jew li magħhom il-pelliċċja jew pelliċċja artifiċjali titwaħħal fuq in-naħa ta' barra, ħlief b'sempliċi gwarniġjon għandhom jiġu klassifikati taħt l-intestatura Nru. 43.03 jew 43.04 skond il-każ.

5. Matul in-Nomenklatura kollha l-frażi "pelliċċja artifiċjali" tfisser kull imitazzjoni ta' pelliċċja li tikkonsisti f'suf, pil jew fibri oħra iggummati jew meħjutin mal-ġilda, drapp minsuġ jew materjal ieħor, iżda ma jinkludix pelliċċi artifiċjali li jsiru bl-insiġ (intestatura Nru. 58.04, per eżempju).

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
43.01 Pelliċċi mhux maħdumin	0	0	
43.02 Pelliċċi, ikkunzati jew proċessati, magħduda pelliċċi immuntata, fi *plates*, slaleb u għamliet bħalhom; biċċiet jew qatgħat ta' pelliċċi, ikkunzati jew proċessati, magħdudin irjus, saqajn, dnieb u biċċiet bħalhom (li ma jkunux fabbrikati)	27	13	
43.03 Oġġetti tal-pelliċċa	70	56	
43.04 Pelliċċa artifiċjali u oġġetti li jsiru minnhom ...	70	56	

Sezzjoni IX

INJAM U OĠĠETTI TA' L-INJAM, FAĦAM TAL-KANNOLL TA' L-INJAM; SUFRA U OĠĠETTI TAS-SUFRA; MANIFATTURI TAT-TIBEN, TA' ESPARTO U TA' MATERJAL IEĦOR IMMALJAT; OĠĠETTI TAL-QFIEF U XOGĦOL TAL-QASAB

Kapitolu 44

INJAM U OĠĠETTI TA' L-INJAM; FAĦAM TAL-KANNOLL TA' L-INJAM

Noti

1. Dan il-Kapitolu ma jinkludix:
   (a) Injam ta' xorta wżata prinċipalment fi profumerija, f'farmaċija jew għal skopijiet insettiċidi, funġiċidi, jew skopijiet bħal dawn (intestatura Nru. 12.07);
   (b) Injam ta' xorta wżata prinċipalment fl-għoti ta' żebgħa jew fl-ikkunżar (intestatura Nru. 13.01);
   (ċ) Faħam tal-kannoll attivat (intestatura Nru. 38.03);
   (d) Oġġetti li jaqgħu taħt il-Kapitolu 46;
   (e) Xedd tar-riġel jew partijiet tagħhom li jaqgħu taħt il-Kapitolu 64;
   (f) Oġġetti li jaqgħu taħt il-Kapitolu 66 (per eżempju, umbrelel u bsaten u partijiet tagħhom);
   (ġ) Oġġetti li jaqgħu taħt l-intestatura Nru. 68.09;
   (ħ) Ġojjellerija ta' imitazzjoni li taqa' taħt l-intestatura Nru. 71.16;
   (ij) Oġġetti li jaqgħu taħt is-Sezzjoni XVII (per eżempju, oġġetti tal-*wheelwrights*);
   (k) Oġġetti li jaqgħu taħt il-Kapitolu 91 (per eżempju, arloġġi u kaxex ta' l-arloġġi);
   (l) Strumenti mużikali jew partijiet tagħhom (Kapitolu 92);
   (m) Partijiet ta' armi tan-nar (intestatura Nru. 93.06);
   (n) Għamara jew partijiet tagħhom li jaqgħu taħt il-Kapitolu 94;
   (o) Oġġetti li jaqgħu taħt il-Kapitolu 97 (per eżempju, ġugarelli, logħob u oġġetti ta' l-*isports*); jew
   (p) Pipi jew simili jew partijiet tagħhom, buttuni, lapsijiet jew oġġetti oħra li jaqgħu taħt il-Kapitolu 98.

2. F'dan il-Kapitolu, il-frażi "injam immiljorat" tfisser li jkun ġie assoġġettat għal proċess kimiku jew fiżiku (li jkun fil-każ ta' strati marbuta flimkien, proċess b'iżjed minn dak meħtieġ biex jiżgura rabta tajba), u li b'hekk ikun kiseb densità jew ebusija aktar flimkien ma' saħħa mekkanika immiljorata jew reżistenza għal aġenti kimiċi jew elettriċi.

3. L-intestaturi Nri. 44.19 sa 44.28 għandhom jitqiesu li japplikaw għall-oġġetti tad-deskrizzjoni relattiva ta' *plywood*, ta' njam ċellulari, injam "immiljorat" jew injam rikostitwit kif japplikaw għall-oġġetti ta' l-injam bħal dawk.

4. L-intestatura Nru. 44.25 għandha tittieħed li ma tapplikax għal għodod li minnhom partijiett jiffurmaw ix-xafra, ix-xifer li jintuża, is-*surface* li jintuża jew parti oħra li tintuża.

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
44.01	Injam tal-*fuel*, fi zkuk, f'ħatab, fi frieghi jew f'qattiet; fdal ta' l-injam, magħduda serratura	0	0	
44.02	Faħam tal-kannoll ta' l-injam (magħdud faħam tal-kannoll tal-qoxra jew tal-ġewż), agglomerati jew le	0	0	
44.03	Injam aħrax, sew jekk imneħħi mill-iskorċa tiegħu jew le jew sempliċement illixxat	0	0	
44.04	Injam bejn wieħed u l-ieħor kwadrat jew nofsu kwadrat, iżda mhux manifatturat iżjed	0	0	
44.05	Injam isserrat fit-tul, maqtugħ bċejjeċ jew imqaxxar, iżda mhux preparat aktar, ta' ħxuna ta' iżjed minn ħames millimetri	0	0	
44.06	Blokki ta' *paving* ta' l-injam	0	0	

Kapitolu 44

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
44.07 *Sleepers* ta' l-injam għal-linji tal-ferrovija jew tat-tram	0	0	
44.08 Dugħ maħsum ta' l-injam, mhux preparat iżjed milli sserrat fuq wiċċ wieħed prinċipali; dugħ isserrat ta' l-injam, li minnu mill-anqas wiċċ wieħed prinċipali jkun ġie sserrat f'forma ċilindrika, mhux preparat iżjed milli serrat	0	0	
44.09 *Hoopwood;* arbli maqsumin; puntali, serratizzi u pal ta' l-injam, ippuntati iżda mhux isserrati fit-tul; listi rqaq ta' l-injam; polpa ta' l-injam f'laqx jew frak; laqx ta' l-injam ta' xorta tajba għall-użu fil-manifattura ta' ħall jew għal tisfija ta' likwidi	0	0	
44.10 Lasti ta' l-injam, imnaddfin kif ġie ġie iżda mhux imdawrin, mgħawġin l-anqas xort'oħra maħduma, tajbin għal manifattura ta' bsaten, frosti, *golf club shafts,* mankijiet ta' l-umbrellel, mankijiet ta' l-għodda jew oġġetti bħalhom	0	0	
44.11 *Drawn wood,* zkuk tas-sulfarini, dendiela ta' l-injam jew witet għax-xedd tar-rġiel	0	0	
44.12 Suf ta' l-injam u dqiq ta' l-injam	0	0	
44.13 Injam (magħduda blokki, strixxi u forzi għal *parquet* jew paviment tal-blokki ta' l-injam, mhux immuntati), iċċanat, imminċottat, ingavat, imxellef, ċanfrinat, imwaħħal V, imwaħħal V fin-nofs, *beaded, centre-beaded* jew oġġetti bħalhom, iżda mhux manifatturati iżjed	37	23	
44.14 Injam isserrat fit-tul, imqatta' bċejjeċ jew imqaxxar iżda mhux preparat iżjed, ta' ħxuna ta' mhux iżjed minn 5 mm; twavel tal-*veneer* u folji tal-*plywood,* ta' ħxuna ta' mhux iżjed minn 5 mm	0	0	
44.15 *Plywood, blockboard, laminboard, battenboard* u prodotti ta' l-injam *laminated* bħal dawn (inklużi panew u twavel tal-*veneer*); injam ingastat u njam intarzjat	10	10	
45.16 Panew ċellulari ta' l-injam, sew jekk ikollu wiċċ ta' metall fil-bażi sew jekk le	10	10	
44.17 Injam "immiljorat" fi twavel, blokki jew oġġetti bħalhom	10	10	
44.18 Injam rikostitwit, li jkun inċanar ta' l-injam, laqx ta' l-injam, serratura, dqiq ta' l-injam jew skart ieħor ta' l-injam agglomorat b'rażi jew b'sustanzi organiċi oħra li jwaħħlu naturali jew artifiċjali, fi twavel, blokki jew oġġetti bħal dawn	10	10	

Kapitolu 44

Intestatura tat-Tariffa	Ġenerali	Komunità Ekonomika Ewropea	Rimarki
44.19 *Beadings* u mudelli ta' l-injam, magħduda *skirting* modellati u twavel oħra mudellati	37	23	
44.20 Gwarniċi ta' l-injam, gwarniċi għar-ritratti, gwarniċi għal mirja u oġġetti bħal dawn	37	23	
44.21 Kaxex kompiti ta' l-injam għal pakkjar, kaxex, ċistuni, krietel u kaxex għal pakkjar bħal dawn:			
(A) Kaxex għal fliexken u *trays*	47 iżda mhux anqas minn 12c5 il-waħda	30.5 iżda mhux anqas minn 8c3 il-waħda	
(B) Oħrajn	0	0	
44.22 Btieti, krietel, *vats*, tnelli, bramel u prodotti oħra tal-mastrudaxxi u partijiet tagħhom, ta' njam, li ma jkunx dugħ li jaqgħu taħt l-intestatura Nru. 44.08 ...	0	0	
44.23 Is-sengħa tal-karpentiera u tal-mastrudaxxi dwar bini (magħduda bni prefabrikati u bini magħmula f'sezzjonijiet u panew ta' paviment tal-*parquet* immuntati):			
(A) Bibien, twieqi, *shutters* venezjani, *shutters* li jitgerbu u oġġetti bħal dawn tal-ħadid u b'qofol jew minngħajrhom	47	30.5	
(B) Serer għall-użu tal-biedja	0	0	
(Ċ) Oħrajn	37	23	
44.24 Utensili ta' l-injam għall-użu tad-dar	37	23	
44.25 Għodda ta' l-injam, il-parti prinċipali ta' l-għodda, mankijiet ta' l-għodda, il-partijiet prinċipali ta' xkupa u xkupilji; forom u gambali taż-żraben u stvali, ta' l-injam:			
(A) Għodda ta' l-injam, il-parti prinċipali ta' l-għodda u mankijiet ta' l-għodda	17	3	
(B) Oħrajn	0	0	
44.26 Msierek, irkiekel, ċombini, irkiekel għal ħajt tal-ħjata u oġġetti bħal dawn, ta' njam maħdum	0	0	
44.27 Lampi *standard*, lampi għal fuq mejda u *fittings*, oħra ta' dawl: oġġetti ta' l-għamara ta' l-injam li ma jaqgħux taħt il-Kapitolu 94; kaxxetti, kaxxi tas-sigaretti, gabarrejiet, biqji, ornamenti u oġġetti oħra fantastiċi ta' l-injam; kaxex għall-*cutlery*, għall-istrumenti tad-disinn jew għall-vjolini, u oġġetti bħal dawn, ta' l-njam; oġġetti ta' l-injam għal użu personali jew għat-tiżjin tal-persuna, ta' xorta li normalment jitqiegħdu fil-but, fil-borżetta jew fuq il-persuna; partijiet ta' l-oġġetti fuq imsemmija, ta' l-injam ...	57	37	

Kapitolu 44

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
44.28 Oġġetti oħra ta' l-injam:			
(A) Paletti	0	0	
(B) Oħrajn	47	30.5	

Kapitolu 45

SUFRA U OĠĠETTI TAS-SUFRA

NOTI

1. Dan il-Kapitolu ma jinkludix:
   (a) Xedd tar-riġel jew partijiet tax-xedd tar-riġel li jaqgħu taħt il-Kapitolu 64;
   (b) Xedd tar-ras jew partijiet tax-xedd tar-ras li jaqgħu taħt il-Kapitolu 65; jew
   (ċ) Oġġett li jaqgħu taħt il-Kapitolu 97 (per eżempju, ġugarelli, logħob u oġġetti ta' l-isports).
2. Sufra naturali maqtugħa bejn wieħed u ieħor f'għamla kwadrata jew bl-iskorċa mneħħija għandha titqies li taqa' taħt l-intestatura Nru. 45.02 u mhux taħt l-intestatura Nru. 45.01.

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
45.01	Sufra naturali, mhux maħduma, imfarrka, imrammla jew mitħuna; skart tas-sufra	0	0	
45.02	Sufra naturali fi blokki, *plates*, folji jew strixxi magħdudin kubi jew ċangaturi kwadri, maqtugħin għall-qies tas-sufri jew tappijiet	0	0	
45.03	Oġġetti tas-sufra naturali:			
	(A) Tappijiet, u intappar għall-fliexken, vażetti eċċ., magħdudin il-partijiet għall-*crown corks* ...	0	0	
	(B) Partijiet ta' makkinarju	0	0	
	(Ċ) Sufri għas-sajd	0	0	
	(D) Oħrajn	37	23	
45.04	Sufra agglomerata (li tkun sufra agglomerata b'sustanza li twaħħal jew mingħajrha) u oġġetti tas-sufra agglomerata:			
	(A) Tappijiet u intappar għall-fliexken, vażetti eċċ., magħdudin partijiet għall-*crown corks* ...	0	0	
	(B) Partijiet ta' makkinarju	0	0	
	(Ċ) Sufri għas-sajd	0	0	
	(D) Oħrajn	37	23	

Kapitolu 46

OĠĠETTI MANIFATTURATI TAT-TIBEN, TA' L-ESPARTO U TA MATERJALI OĦRA IMMLAJATI; OĠĠETTI TAX-XOGĦAL TAL-QFIEF U XOGĦOL TAL-QASAB

Noti

1. F'dan il-Kapitolu l-frażi "materjali immaljati" tinkludi tiben, vireg taż-żafżaf jew *willow*, bambù, ġummar, qasab, strixxi ta' l-injam, strixxi ta' fibra jew qoxra veġetali, fibri tessili maħluġin, monofil u strixxi ta' materjali plastiċi artifiċjali jew strixxi tal-karta, iżda mhux strixxi tal-ġilda, ta' komposizzjoni tal-ġilda jew tal-feltru, xagħar tan-nies, lanżit, truf jew ħjut tessili, jew monofil jew strixxi tal-Kapitolu 51.

2. Dan il-Kapitolu ma jinkludix:
   (a) Spag, ċimi, ħbula jew gumni, sew jekk immaljati kemm jekk le (intestatura Nru. 59.04);
   (b) Xedd tar-riġel jew tar-ras jew tal-partijiet tagħhom li jaqgħu taħt il-Kapitolu 64 jew 65;
   (ċ) Vetturi u *bodies* għal vetturi, ta' oġġetti tax-xogħol tal-qfief (Kapitolu 97); jew
   (d) Għamara jew partijiet ta' għamara (Kapitolu 94).

3 Għall-finijiet ta' l-intestatura Nru. 46.02 "materjali għall-immaljar marbutin flimkien f'fili paralleli" tfisser "materjali għall-immaljar" imqegħdin ħdejn xulxin u marbutin flimkien, fil-għamla tal-folji, sew jekk il-materjali li jgħaqqdu huma ta' fibra tessili magħżula kemm jekk le.

	Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
46.01	Malji u prodotti bħalhom ta' materjali għall-immaljar, għall-użu kollha, sew jekk immuntati fi strixxi kemm jekk le	0	0	
46.02	Materjali għall-immaljar marbutin flimkien f'fili paralleli jew minsuġin; f'għamla ta' folji, inklużi materjal għall-paljetti, paljetti u paraventi; invilopsijiet tat-tiben għall-fliexken:			
	(A) Invilopsijiet tat-tiben għall-fliexken	0	0	
	(B) Oħrajn	37	23	
	Nota: Għal produzzjoni industrijali	0	0	
46.03	Oġġetti għax-xogħol tal-qfief, xogħol tal-qasab u oġġetti oħra ta' materjali għall-immaljar, magħtijin il-forma mill-ewwel, oġġetti magħmulin minn affarijiet li jaqgħu taħt l-intestatura Nru. 46.01 jew 46.02; oġġetti tal-*loofah*	47	30.5	

Sezzjoni X

MATERJAL GĦALL-MANIFATTURA TAL-KARTA; KARTA U "PAPERBOARD" U OĠĠETTI LI JSIRU MINNHOM

Kapitolu 47

MATERJAL GĦALL-MANIFATTURA TAL-KARTA

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
47.01 Polpa derivata b'mezzi mekkaniċi jew kimiċi minn kull materjal veġetali fibruż	0	0	
47.02 Fdal tal-karta u *paperboard;* oġġetti skartati tal-karta jew tal-*paperboard,* tajbin biss għall-użu fil-manifattura tal-karta	0	0	

Kapitolu 48

KARTA U "PAPERBOARD"; OĠĠETTI TAL-POLPA TAL-KARTA, TAL-KARTA JEW TAL-"PAPERBOARD"

NOTI

1. Dan il-Kapitolu ma jinkludix:
   (a) Folji għall-istampar ta' l-intestatura Nru. 32.09;
   (b) Karti għall-profumerija u għall-kosmetiċi (intestatura Nru. 33.06);
   (ċ) Karti tas-sapun (intestatura Nru. 34.01), karta mimlija jew miksija b'deterġent (intestatura Nru. 34.02) u *cellulose wadding* mimlija lostri, kremi jew preparati bħalhom (intestatura Nru. 34.05);
   (d) Karta jew *paperboard*, sensibilizzata (intestatura Nru. 37.03);
   (e) Folji tal-plastika artifiċjali rinfurzati bil-karta u bis-saffi (intestaturi Nri. 39.01 sa 39.06), jew fibra vulkanizzata (intestatura Nru. 39.03) jew oġġetti ta' dawn il-materjali (intestatura Nru. 39.07);
   (f) Oġġetti li jaqgħu taħt l-intestatura Nru. 42.02 (per eżempju, oġġetti għall-vjaġġi);
   (ġ) Oġġetti li jaqgħu taħt xi intestatura fil-Kapitolu 46 (manifatturi ta' materjal għall-immaljar);
   (ħ) *Paper yarn* jew oġġetti tessili ta' *paper yarn* (Sezzjoni XI);
   (ij) Karta abraživa (intestatura Nru. 68.06) jew *paperback mica splittings* (intestatura Nru. 68.15) (karta miksija bit-trab tal-majka, iżda, għandha tiġi klassifikata fl-intestatura Nru. 48.07);
   (k) Folji tal-metall bid-dahar tal-karti jew tal-*paperboard* (Sezzjoni XV);
   (l) Karta jew *paperboard* perforati għall-istrumenti tal-mużika (intestatura Nru. 92.10); jew
   (m) Oġġetti li jaqgħu taħt xi intestatura fil-Kapitolu 97 (per eżempju, ġugarelli, logħob u oġġetti ta' l-*isports*) jew fil-Kapitolu 98 (per eżempju, buttuni).

2. Bla ħsara għad-disposizzjonijiet tan-Nota 3, l-intestaturi Nri. 48.01 u 48.02 għandhom jitqiesu li jinkludu karta u *paperboard* li għaddew mill-proċessi ta' *calendering, supercalendering*, lostru jew proċessi bħalhom, magħduda l-filgrana falza, u wkoll karta u *paperboard* kulurita jew marmorata tul il-massa b'xi metodu. Ma japplikawx għal karta jew *paperboard* li ġiet proċessata iżjed, per eżempju, bil-kisi jew bl-imprenjazzjoni.

3. Karta jew *paperboard* li twieġeb għad-deskrizzjoni fi tnejn jew iżjed mill-intestaturi Nri. 48.01 sa 48.07 għandha tiġi klassifikata taħt dik l-intestatura li tissemma' l-aħħar waħda fin-Nomenklatura.

4. L-intestaturi Nri. 48.01 sa 48.07 għandhom jitqiesu li ma japplikawx għal karta, *paperboard* jew *cellulose wadding*:
   (a) fi strixxi jew rombli ta' wisa' mhux ikbar minn ħmistax-il ċentimetru; jew
   (b) folji rettangolari (mhumiex mitnija għall-bżonn) li l-ebda ġenb tagħhom ma jkun iżjed minn sitta u tletin ċentimetru; jew
   (ċ) maqtugħ b'għamliet oħra barra minn għamliet rettangolari.

   Biss, il-karta manifattura bl-idejn ta' kull daqs jew għamla kif toħroġ direttament u bit-truf tagħha kollha mhumiex maqtugħa tibqa' klassifikata bla ħsara għad-disposizzjonijiet tan-Nota 3, fl-intestatura Nru. 48.02.

5. Għall-finijiet ta' l-intestatura Nru. 48.11 "karta għall-kisi tal-ħitan u *lincrusta*" għandhom jitqiesu li japplikaw biss għal:
   (a) Karta f'rombli, tajba għad-dekorazzjoni tal-ħitan jew tas-soqfa, li tkun:
      (i) Karta b'wieħed jew b'żewġ marġini, kemm jekk b'sinjali ta' gwida jew le; jew
      (ii) Karta mingħajr marġini, bil-wiċċ kulurit jew b'disinji stampati, miksija jew imbuzzata, ta' wisa' mhux iżjed minn sittin ċentimetru;
   (b) Borduri, friżi u angoli tal-karta, ta' xorta wżata għad-dekorazzjoni tal-ħitan jew tas-soqfa.

6. L-intestatura Nru. 48.15 għandha titqies li tapplika, *inter alia*, għall-*paper wool, paper strip* (kemm jekk mitwi jew miksi jew le) ta' xorta wżata għall-immaljar u *toilet paper* f'rombli jew f'pakketti, iżda mhux għall-oġġetti msemmijin fin-Nota 7.

7. L-intestatura Nru. 48.21 għandha titqies li tapplika, *inter alia*, għall-iskedi tal-makni ta' l-istatika, karta u skedi tal-*paperboard* perforati għall-makni *Jacquard* u oħrajn bħalhom, bizzilla tal-karta, *shelf-edging*, tvalji tal-karti, srievet u mkatar, *paper gaskets*, oġġetti tal-polpa tal-karta mudellati jew ippressati, u mudelli ta' l-ilbies.

8. Karta, *paperboard* u *cellulose wadding*, u oġġetti li jsiru minnhom, stampati b'karattri jew stampi li mhumiex sempliċement inċidentali għall-użu prinċipali ta' l-oġġetti huma meqjusa bħala materjal stampat li jaqa' taħt il-Kapitolu 49.

Sotto-Kapitolu I

KARTA U "PAPERBOARD". F'ROMBLI JEW F'FOLJI

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
48.01 Karta u *paperboard* (magħduda s-*cellulose wadding*), manifatturati bil-makni, f'rombli, jew f'folji:			
(A) Karta għall-istampa	0	0	

Intestatura tat-Tariffa	Generali	Komunità Ekonomika Ewropea	Rimarki
(B) Karta għall-ippakkjar	0	0	
(Ċ) Karta oħra	0	0	
48.02 Karta manifatturata bl-idejn u *paperboard*	0	0	
48.03 Parċmina jew karta reżistenti għax-xaħam u *paperboard*, u imitazzjonijiet tagħhom u karta illustrata trasparenti f'rombli jew f'folji	0	0	
48.04 Karta jew *paperboard* komposta (magħmula billi jitwaħħlu flimkien saffi ċatti b'sustanza li twaħħal), mhux *surface coated* jew imprenjata, kemm jekk rinforzata minn ġewwa jew le, f'rombli jew f'folji ...	0	0	
48.05 Karta u *paperboard*, immewġin (bil-folji bil-wiċċ ċatt jew le), *creped, crinkled*, imbuzzati jew perforati, f'rombli jew f'folji	0	0	
48.06 Karta u *paperboard*, bir-rigi, bil-linji jew bil-kaxxi, iżda bl-ebda mod ieħor stampata, f'rombli jew f'folji	27	13	
48.07 Karta u *paperboard*, imprenjata, miksija, bil-wiċċ kulurit, bil-wiċċ dekorat jew stampat (li ma tkunx sempliċement bir-rigi, bil-linji jew bil-kaxxi u li ma tikkostitwix materjal stampat taħt il-Kapitolu 49), f'rombli jew f'folji:			
(A) Karta stampata għat-tgeżwir li ma tkunx wiesgħa aktar minn 102 ċentimetri	25	25	
Nota: Karta stampata għat-tgeżwir ta' wisa' ta' mhux iżjed minn 102 cms li jkollha stampar li x-xorta tiegħu ma jsirx f'Malta u hekk ċertifikata mid-Direttur ta' l-Industrja.	0	0	
(B) Oħrajn	0	0	
48.08 Blokki tal-filtru, ċangaturi *plates* tal-polpa tal-karta	0	0	
48.09 *Building board* tal-polpa ta' l-injam jew ta' fibra veġetali, kemm jekk imwaħħlin jew le b'rażi naturali jew artifiċjali jew bi ħwejjeġ bħalhom li jwaħħlu ...	10	6.5	

Sotto-Kapitolu II

KARTA U "PAPERBOARD" MAQTUGĦIN SKOND IL-QIES JEW IL-FORMA U OĠĠETTI TAL-KARTA U TAL-"PAPERBOARD"

48.10 Karta tas-sigarretti, maqtugħa skond id-daqs, kemm jekk f'forma ta' libretti jew kannoli:			
(A) Libretti	37	23	
(B) Oħrajn	0	0	
48.11 Karta għall-kisi tal-ħitan u *lincrusta;* karta trasparenti għall-kisi tal-ħġieġ	37	23	

Kapitolu 48

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
48.12 Kisi ta' l-art preparat fuq bażi ta' karta jew ta' *paperboard*, kemm jekk maqtugħa skond il-qies jew le, miksi, jew le b'kompost ta' *linoleum*	37	23	
48.13 *Carbon papers* u karti oħra għall-kopji (magħduda li *stencils* għad-duplikatur) u *transfer papers*, maqtugħin skond id-daqs, kemm jekk imqegħdin f'kaxxi jew le	27	13	
48.14 Libretti tal-karti ta' l-ittri, invilopsijiet, kartolini ta' l-ittri, kartolini postali sempliċi, kartolini għall-korrispondenza; kaxxi, *pouches*, portafolji u kompendji għall-korrispondenza, tal-karta jew *paperboard*, li fihom biss assortiment ta' kartolerija tal-karta:			
(A) Kartolini vojta bit-truf indurati u l-kantunieri ittundjati	0	0	
(B) Oħrajn	27	13	
48.15 Karta u *paperboard* oħra maqtugħa skond id-daqs u l-forma:			
(A) Karta ta' l-ittri u karta oħra għall-kitba ...	37	23	
(B) Filtri tas-sigarretti	37	23	
(Ċ) *Toilet paper*	47 iżda mhux anqas minn 2c kull romblu	30.5 iżda mhux anqas minn 1c3 kull romblu	
(D) Oħrajn	37	23	
Nota għal (D): Strixxi, rollijiet, kartun għal filtru, materjal għal pakkjar, kantonċini u karti għal *cake*, biljetti vojta tal-viżita u ta' l-inviti, għal produzzjoni industrijali	0	0	
48.16 Kaxxi, boroż u reċipjenti oħra għall-ippakjar, tal-karta jew *paperboard*:			
(A) Boroż tal-karta	37	23	
Nota: (1) Boroż tal-karta, eċċ. għall-ippakkjar industrijali li ma jnistabux manifatturati f'Malta u ċertifikati f'dan is-sens mid-Direttur ta' l-Industrija	0	0	
(2) Xkejjer b'żewġ saffi, xkejjer b'ħafna saffi u xkejjer oħrajn rinforzati għall-ippakjar ta' siment, zokkor, eċċ.	0	0	
(B) Oħrajn	0	0	
48.17 *Box files, letter trays, storage boxes* u oġġetti bħalhom, tal-karta jew *paperboard* ta' xorta komunement użata fl-uffiċċji, ħwienet u postijiet bħal dawn ...	47	30.5	

Kapitolu 48

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
48.18	Reġistri, pitazzi, kwinterni, blokki ta' karti għall-memoranda, kotba għall-ordnijiet, kotba tar-riċevuti, djarji, *pads*, tal-kartaxuga, *binders* (*loose-leaf* jew oħrajn), *file covers* u kartolerija oħra tal-karta jew *paperboard; albums* ta' kampjuni u ta' xorta'oħra u legaturi tal-kotba, tal-karta jew *paperboard*:			
	(A) Pitazzi	47	30.5	
	(B) Oħrajn	37	23	
48.19	Tikketti tal-karta jew *paperboard*, kemm jekk stampati jew gommati jew le	47	30.5	
48.20	Ċumbini, *spools, caps* u supporti bħalhom tal-polpa tal-karta, karta jew *paperboard* (kemm jekk perforata jew rinfurzata)	0	0	
48.21	Oġġetti oħra tal-polpa tal-karta, tal-karta, tal-*paperboard* jew ta' *cellulose wadding*:			
	(A) Skedi ta' l-istatistika, skedi *Jacquard* u oħrajn bħalhom, mudelli ta' lbiesi u ħwejjeġ oħra, partijiet biex jirrinforzaw l-oġġetti tal-vjaġġi, forom ta' bajd kaxxi għaz-zalzett u qsari għall-pjanti	0	0	
	(B) Oħrajn	37	23	

Kapitolu 49

KOTBA STAMPATI, ĠURNALI, STAMPI U PRODOTTI OĦRA TA' L-INDUSTRJA TA' L-ISTAMPAR; MANUSKRITTI; "TYPESCRIPTS" U PJANTI

Noti

1. Dan il-Kapitolu ma jinkludix:
   (a) Karti, *paperboard*, jew *cellulose wadding*, jew oġġetti magħmulin minnhom, li fihom l-istampar huwa sempliċiment inċidentali għall-użu primarju tagħhom (Kapitolu 48);
   (b) Karti tal-logħob jew oġġetti oħra li jaqgħu taħt xi intestatura fil-Kapitolu 97; jew
   (ċ) Inċiżjonijiet oriġinali, *prints* jew litografiwji (intestatura Nru. 99.02), bolli ta' *postage, revenue* jew simili li jaqgħu taħt l-intestatura Nru. 99.04, antikitajiet ta' epoka li teċċedi l-mitt sena jew oġġetti oħra li jaqgħu taħt xi intestatura fil-Kapitolu 99.

2. Gazzetti, ġurnali u perjodiċi li huma illegati b'mod ieħor li mhux bil-karti, u siltiet ta' gazzetti, ġurnali jew perjodiċi li fihom iżjed minn numru wieħed taħt qoxra waħda għandhom ikunu meqjusa bħala li jaqgħu taħt l-intestatura Nru. 49.01 u mhux taħt l-intestatura Nru. 49.02.

3. L-intestatura Nru. 49.01 tkun estiża biex tapplika għal:
   (a) Kollezzjoni ta' riproduzzjonijiet stampati ta', per eżempju, xogħlijiet ta' l-arti u disinji, b'test relattiv, imqegħdin bil-paġni numerati f'forma adattata għal-legatura f'volum wieħed jew iżjed;
   (b) Supplement bl-istampi li jkun ma', u jkun sussidjarju għal, volum illegat; u
   ċ) Bċejjeċ stampati ta' kotba jew kotba żgħar, f'forma immuntata jew folji separati jew reġistri, li jikkonstitwixxu xogħol komplut sħiħ, jew parti minnu u maħsub għal-legatura.

   Iżda, l-istampa jew l-illustrazzjonijiet li ma fihomx test, kemm jekk bil-forma ta' reġistri jew folji separati, jaqgħu taħt l-intestatura Nru. 49.11.

4. L-intestaturi Nri. 49.01 u 49.02 għandhom jitqiesu bħala li ma japplikawx għal pubblikazzjonijiet maħruġin għall-finijiet ta' reklam minn jew f'isem reklamat, imsemmi fihom, jew għal pubblikazzjonijiet li huma prinċipalment dedikati għar-reklami (inkluża l-propaganda turistika). Pubblikazzjonijiet bħal dawn għandhom jitqiesu bħala li jaqgħu taħt l-intestatura Nru. 49.11.

5. Għall-finijiet ta' l-intestatura Nru. 49.03, il-frażi "kotba tat-tfal bl-istampi" tfisser kotba għat-tfal li fihom l-istampi jiffurmaw l-interess prinċipali u t-test huwa sussidjarju.

6. Għall-finijiet ta' l-intestatura Nru. 49.06, il-frażi "manuskritti u *typescripts*" għandha titqies bħala li testendi ruħha għall-*carbon copies* jew kopji fuq karta sensitizzata ta' manuskritti u *typescripts*. Ir-riferenzi f'dan il-Kapitolu għal materjal stampat ta' kull xorta jinkludu riferenzi għal kull materjal ta' dik ix-xorta li hija riprodotta bil-mezz tad-*duplicating machine*.

7. Għall-finijiet ta' l-intestatura Nru. 49.09, il-frażi "kartolini stampati" tfisser kartolini li jikkonsistu essenzjalment f'illustrazzjoni u li fihom stampata l-indikazzjoni ta' l-użu tagħhom.

	Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
49.01	Kotba stampati, kotba żgħar, *brochures, opuskoli* u *volantini*	0	0	
49.02	Gazzetti, ġurnali u perjodiċi, kemm jekk illustrati jew le	0	0	
49.03	Kotba għat-tfal bl-istampi u kotba tad-disinn ...	0	0	
49.04	Mużika stampata jew manuskritta, kemm jekk illegata jew illustrata kemm jekk le	0	0	
49.05	Mapep u karti idrografiċi u karti simili ta' kull xorta, inklużi *atlasses*, mapep ta' mal-ħitan, u pjanti topografiċi, stampati; globi stampati (ta' l-art u tas-sema)	0	0	
49.06	Pjanti u disinji, għal skopijiet industrijali, arkitetturali, ta' l-inġinerija, kummerċjali u skopijiet simili, kemm oriġinali u kemm riproduzzonijiet fuq karta sensibilizzata; manuskritti u *typescripts*	0	0	

Kapitolu 49

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
49.07 Bolol mhux użati tal-pustaġġ, tar-*revenue*, u bolol simili ta' użu korrenti jew ta' ħruġ ġdid fil-pajjiż li għalihom ikunu destinati; karta impressa stampata; bankonoti, *stock share* u *bond certificates* u dokumenti simili ta' titolu; *cheque books*	0	0	
49.08 *Transfers* (*Decalcomanias*)	0	0	
49.09 Kartolini bi stampa, kartolini tal-Milied u *greeting cards* oħra bi stampa, stampati b'xi proċess, b'ornamenti jew le:			
(A) Kartolini postali li jirrappreżentaw suġġetti ta' interess lokali	0	0	
(B) Oħrajn	37	23	
49.10 Kalendarji ta' kull xorta, tal-karta jew *paperboard*, inklużi kalendarji ta' ġurnata ġurnata:			
(A) Kalendarji bir-reklami	0	0	
(B) Oħrajn	35	22.7	
49.11 Materjal ieħor stampat, inklużi stampi u ritratti stampati:			
(A) Materjal stampat reklamistiku, bħal katalogi ta' oġġetti u prezzijiet, *prospectuses*, kartolini blistruzzjoni, manifesti u *showcards*, bla valur kummerċjali, u li huma ntiżi biex iħajru lillpubbliku biex jixtru oġġetti, iżuru postijiet, swieq u esibizzjonijiet, jew biex jutilizzaw servizzi bil-kondizzjoni li l-materjal reklamistiku bħal dan ikun imqassam b'xejn u jkollu stampat l-isem tad-ditta jew impriża reklamata ...	0	0	
(B) Stampi reklamistiċi, kartolini ta' istruzzjoni jew reklamistiċi, importati biex jitwaħħlu fuq jew jiġu ppakkettjati ma' oġġetti manifatturati jew prodotti f'Malta u li jġibu l-isem jew it-*trade mark* reġistrata ta' dawk l-oġġetti jew l-isem tal-manifatturant jew produttur tagħhom ...	0	0	
(Ċ) Dokumenti, karti industrijali u diagrammi ...	0	0	
(D) Materjal stampat dimostrattiv għall-użu fl-iskejjel, karti ta' l-eżamijiet u *text papers*	0	0	
(E) Oħrajn	37	23	

Sezzjoni XI

TESSUTI U OĠĠETTI TESSILI

NOTI

1. Din is-Sezzjoni ma tinkludix —

(a) Lanżit jew xagħar ta' l-annimali għall-produzzjoni ta' xkupilji (intestatura Nru. 05.02); lanżit taż-żwiemel (intestatura Nru. 05.03);

(b) Xagħar tal-bniedem jew oġġetti mix-xagħar tal-bniedem (intestatrura Nru. 05.01, 67.03 jew 67.04), barra minn drapp ta' kull xorta għall-filtrar komunement użat fi *presses* taż-żejt u f'oġġetti bħalhom (intestatura Nru. 59.17);

(ċ) Materjali veġetali li jaqgħu taħt il-Kapitolu 14;

(d) Asbestos ta' l-intestatrua Nru. 25.24 jew oġġetti ta' l-asbestos u prodotti oħra ta' l-intestatura Nru. 68.13 jew 68.14;

(e) Oġġetti li jaqgħu taħt l-intestatura Nru. 30.04 jew 30.05 (bħal tajjar, garża, faxex u oġġetti bħal dawn għal skopijiet mediċi jew kirurġiċi, materjal sterili għall-ħjata kirurġika);

(f) Materjal tessili sensitizzat (intestatura Nru. 37.03);

(ġ) Monofil li għandu xi dimensjoni traversali akbar minn millimetru u strixxi (tiben artifiċjali u oġġetti bħalu) ta' wisa' akbar minn ħames millimetri, ta' materjal plastiku artifiċjali (Kapitolu 39) jew malji jew drappijiet ta' dan il-monofil jew strixxa (Kapitolu 46);

(h) Drappijiet tessili minsuġin, feltru, drappijiet ta' fibra marbuta jew drappijiet ta' ħjut marbuta bħalhom, mimlijien, miksijin, mgħottijin jew b'saffi tal-lastiku u oġġetti minnhom, li jaqgħu taħt il-Kapitolu 40;

(ij) Ġlud bis-suf magħhom (Kapitolu 41 jew 43) jew oġġetti tal-pelliċerija, pelliċċi artifiċjali jew oġġetti minnhom, li jaqgħu taħt l-intestatura Nru. 43.03 jew 43.04;

(k) Oġġetti ta' materjali tessili li jaqgħu taħt l-intestatura Nru. 42.01 jew 42.02;

(l) Prodotti u oġġetti ta' l-Kapitolu 48 (per eżempju *cellulose wadding*);

(m) Xedd tar-riġel jew partijiet tax-xedd tar-riġel, getti jew *leggings* jew oġġetti bħal dawn klassifikati fil-Kapitolu 64;

(n) Xedd tar-ras jew partijiet tagħhom li jaqgħu taħt il-Kapitolu 65;

(o) Xibki tax-xagħar (intestatura Nru. 65.05 jew 67.04, kif ikun il-każ);

(p) Oġġetti li jaqgħu taħt il-Kapitolu 67;

(q) Ħjut, spag, ħbula jew drappijiet miksijin b'materja abrażiva (intestatura Nru. 68.06);

(r) Fibra tal-ħġieġ jew oġġetti ta' fibra tal-ħġieġ, barra minn rakkmu b'ħajt tal-ħġieġ fuq sfond viżibbli tad-drapp (Kapitolu 70);

(s) Oġġetti li jaqgħu taħt il-Kapitolu 94 (għamara u firxa tas-sodda); jew

(t) Oġġetti li jaqgħu taħt il-Kapitolu 97 (per eżempju ġugarelli, logħob u oġġetti ta' l-isports).

2. (A) Oġġetti li jistgħu jiġu klassifikati taħt xi intestatura fil-Kapitoli 50 sa 57 u ta' taħlita ta' żewġ materjali tessili differenti jew iżjed għandhom ikunu klassifikati skond dawn ir-regoli li ġejjin:

(a) Oġġetti li għandhom piż ta' iżjed minn għaxra fil-mija ħarir, għoqod jew skart ieħor tal-ħarir jew xi taħlita tagħhom għandhom ikunu klassifikati fil-Kapitolu 50, u, għall-finijiet ta' klassifika f'dak il-Kapitolu, bħallikieku magħmulin għal kollox minn wieħed minn dawk il-materji li jkollu l-iktar fil-piż;

(b) L-oġġetti l-oħra kollha għandhom ikunu klassifikati bħallikieku magħmulin minn dak il-materjal tessili wieħed li jkollu l-iktar piż fuq kull materjal tessili ieħor waħdu.

(B) Għall-finijiet tar-regoli ta' hawn fuq:

(a) Il-ħjut metallizzati għandhom jitqiesu bħala materjal tessili għalih u l-piż tiegħu għandu jittieħed bħala t-total tal-piż tat-tessili u l-metall ta' drappijiet minsuġin, il-ħajt tal-metall għandu jitqies bħala materjal tessili;

(b) Meta intestatura, tirriferixxi għal oġġetti ta' materjali tessili differenti (bħal, ħarir u skart tal-ħarir jew suf xkupiljat tan-ngħaġ jew tal-ħrief u suf pettinat tan-ngħaġ jew tal-ħrief), dawk il-materjali kollha għandhom jitqiesu bħala ħaġa waħda;

(ċ) Ħlief kif provdut f'(B) (a), il-piż ta' l-ingredjenti barra minn materjali tessili m'għandux ikun inkluż fil-piż ta' l-oġġetti;

(Ċ) Id-disposizzjonijiet tal-paragrafi (A) u (B) ta' hawn fuq għandhom japplikaw ukoll għall-ħjut imsemmija fin-Noti 3 u 4 ta' hawn taħt.

3. (A) Għall-finijiet ta' din is-Sezzjoni, u bla ħsara għall-eċċezzjonijiet fil-paragrafu (B) ta' hawn taħt, il-ħjut (singoli, multipli jew imrebblin) tad-deskrizzjonijiet ta' hawn taħt għandhom jitqiesu bħala "spag, ċimi, ħbula u gumni";

(a) Tal-ħarir, taħlita tal-ħarir jew skart ieħor tal-ħarir ta' piż akbar minn 2 g/m (18,000 denier);

(b) Tal-fibri manifatturati (inklużi l-ħjut ta' żewġ monofil jew iżjed tal-Kapitolu 51), ta' piż akbar minn 1 g/m (9,000 denier);

(ċ) Tal-qanneb naturali jew linu:

(i) Illustrati jew ivverniċjati li t-tul tagħhom kull kilogram, immultiplikat bin-numru ta' ħjut konstitwenti li huwa anqas minn 7,000 m;

(ii) Mhux illustrat jew ivverniċjat u ta' piż iżjed minn 2 g/m.

(d) Tal-*coir* li fih tliet fili jew aktar;

(e) Ta' fibri oħra veġetabli, ta' piż akbar minn żewġ grammi l-metru; jew

(f) Rinforzati bil-metall.

(B) Eċċezzjonijiet

(a) Ħjut minn suf tan-ngħaġ jew tal-ħrief jew xagħar ieħor ta' l-annimali u *paper yarn* barra minn ħjut rinforzati bil-metall;

(b) Filament kontinwu ta' l-istoppa għall-fabbrikazzjoni ta' fibri manifatturati (mhux kontinwu) ħjut b'ħafna fili mingħajr brim jew barma inqas minn 5 tidwiriet kull metru;

(ċ) Imsaren tad-dudu tal-ħarir, imitazzjoni ta' msaren tal-ħarir jew ta' fibri manifatturati, u monofil tal-Kapitolu 51;

(d) Ħjut metallizzati, li ma jkunux ħjut rinforzati bil-metall; u

(e) Ħjut tax-xinilja u ħjut *gimped*.

4\. (A) Għall-finijiet tal-Kapitolu 50, 51, 53, 54, 5 5u 56, il-frażi, "imqegħdin għall-bejgħ bl-imnut" dwar ħjut tfisser, barra mill-eċċezzjonijiet fil-paragrafu **(B)** ta' hawn taħt ħjut magħmulin:

(a) F'kobob jew fuq kartuniet, irkiekel, minċotti jew supporti bħal dawn, ta' piż (magħdud is-support) li ma jkunx akbar minn:

(i) 200 gramma fil-każ ta' linu u *ramie;*

(ii) 85 gramma fil-każ ta' ħarir, għoqod jew skart ieħor tal-ħarir, u fibri kontinwi manifatturati; jew

(iii) 125 gramma f'kasijiet oħra;

(b) F'marelli ta' piż li ma jkunx akbar minn:

(i) 85 gramma fil-każ ta' ħarir għoqod jew skart ieħor tal-ħarir, u fibri kontinwi manifatturati; jew

(ii) 125 gramma f'kasijiet oħra;

(ċ) F'marelli li jikkomprendu diversi marelli iżgħar billi l-ħjut ikunu mifrudin b'mod li jsiru indipendenti minn xulxin, kull waħda ta' piż uniformi li ma jkunx akbar minn:

(i) 85 gramma fil-każ ta' ħarir, għoqod jew skart ieħor tal-ħarir; u fibri kontinwi manifatturati; jew

(ii) 125 gramma f'kasijiet oħra.

(B) Eċċezzjonijiet:

(a) Ħjut singoli ta' kull materjal tessili, barra minn:

(i) Ħjut singoli tas-suf tan-ngħaġ jew tal-ħrief jew xagħar fin ta' l-annimali, mhux imbajjdin; u

(ii) Ħjut singoli tas-suf tan-ngħaġ jew tal-ħrief jew xagħar fin ta' l-annimali, imbajdin, miżbugħin jew stampati, ta' tul mhux inqas minn 2,000 metru kull kilogramm;

(b) Ħjut multipli jew imremblin, mhux imbajdin:

(i) Tal-ħarir, għoqod jew skart ieħor tal-ħarir, ikunu kif ikunu magħmulin; jew

(ii) Ta' materjal tessili ieħor barra minn suf tan-ngħaġ jew tal-ħrief jew xagħar fin ta' l-annimali, f'marelli;

(ċ) Ħjut multipli jew imremblin tal-ħarir, għoqod jew skart ieħor tal-ħarir, imbajdin, miżbugħin jew stampati, ta' tul mhux inqas minn 75,000 metru kull kilogramm imkejlin multipli; u

(d) Ħjut singoli, multipli jew imremblin ta' kull materjal tessili:

(i) F'marelli mkebbin inkroċjati; jew

(ii) Imqegħdin fuq supporti jew f'xi mod ieħor li juri l-użu tiegħu fl-industrija tessili (per eżempju fuq ċombini, *twisting mill tubes,* bobini, bobini koniċi jew pennijiet, jew mkebbin fil-forma ta' kukuni għan-nwiel tar-rakkmu).

5\. (a) Għall-finijiet ta' l-intestatura Nru. 55.07, "garza" tfisser drapp b'ħajta magħmula għal kollox jew f'parti minn ħjut weqfin jew mimdudin u ħjut li jittraversaw jew truf li jgħaddu minn fuq il-ħjut weqfin jew mimdudin billi jagħmlu nofs dawra, dawra sħiħa jew aktar minn ħoloq li minnhom igħaddu l-ħjut tat-tama.

(b) Għall-finijiet ta' l-intestatura Nru. 58.08, "sempliċi" tfisser magħmula biss minn serje singola ta' xbieki regolari ta' l-istess għamla jew daqs mingħajr ebda mudell jew *filling-in* tax-xbieki. Fl-applikazzjoni ta' din it-tifsira ma għandu jittieħed ebda kont ta' xi spazju żgħir miftuħ li jkun inerent fil-formazzjoni tax-xbieki.

6\. Għall-finijiet ta' din is-Sezzjoni, il-kelma "magħmulin" tfisser:

(a) Maqtugħin barra milli f'rettangoli;

(b) Magħmulin u kopluti bl-insiġ u lesti għall-użu (jew li jeħtieġu biss separazzjoni billi jinqatgħu l-ħjut diviżorji) u li m'għandhomx bżonn ħjata jew fabbrikazzjoni aktar (bħal ċerti biċċiet tat-tfarfir, xugamani, tvalji, biċċiet kwadri għall-imkatar tar-ras u kutri);

(ċ) Imkeffin jew bix-xfar imrembla (barra minn drapp tal-pezza maqtugħ minn biċċiet usa' u mberfel jew imrembel biss biex ma jitħalliex jinħall), jew bi frenża bil-għoqod f'wieħed mittruf;

(d) Maqtugħin għall-qies u jkunu għaddew minn proċess ta' ħajt miġbud;

(e) Immuntati b'mezz ta' ħjata, gummar jew xorta oħra (barra minn drapp tal-pezza magħmul minn żewġ drappijiet jew iżjed immuntati f'safi sew jekk kuttunati kemm jekk le).

7\. L-intestaturi tal-Kapitoli 50 sa 57 u, ħlief ir-rabta tal-kliem ma teħtieġx xort'oħra, l-intestaturi tal-Kapitoli 58 sa 60, għandhom jitqiesu li ma japplikawx għal oġġetti magħmulin skond it-tifsira tan-Nota 6 ta' hawn fuq. Il-Kapitoli 50 sa 57 għandhom jitqiesu li ma japplikawx għal oġġetti li jaqgħu taħt il-Kapitolu 58 jew 59.

Kapitolu 50

ĦARIR U SKART TAL-ĦARIR

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
50.01 Kukuni tad-dudu tal-ħarir adattati għat-tkebbib ...	0	0	
50.02 Ħarir mhux maħdum (mhux mibrum)	0	0	
50.03 Skart tal-ħarir (magħdudin il-kukuni mhux tajbin għat-tkebbib, għoqod tal-ħarir u ċraret imġebbdin jew garnettati)	0	0	
50.04 Ħjut tal-ħarir, barra minn ħjut ta' għoqod jew skart ieħor tal-ħarir, mhux imqiegħdin għall-bejgħ bl-imnut	0	0	
50.05 Ħjut għall-insiġ minn tal-ħarir barra minn għoqod, mhux imqegħdin għall-bejgħ bl-imnut	0	0	
50.06 Ħjut għall-insiġ minn għoqod tal-ħarir mhux imqegħdin għall-bejgħ bl-imnut	0	0	
50.07 Ħjut tal-ħarir u ħjut għall-insiġ minn għoqod jew fdal ieħor tal-ħarir; imqegħdin għall-bejgħ bl-imnut	27	13	
50.08 Imsaren tad-dudu tal-ħarir; imitazzjoni ta' l-imsaren tal-ħarir	0	0	
50.09 Drappijiet minsuġin tal-ħarir jew ta' l-iskart tal-ħarir barra minn għoqod	30	16	
50.10 Drappijiet minsuġin tal-għoqod tal-ħarir	30	16	

Kapitolu 51

FIBRI MANIFATTURATI (KONTINWI)

Noti

1. Matul in-Nomenklatura, il-frażi "fibri manifatturati" tfisser fibri u filamenti ta' *polymers* organiċi prodotti bi proċessi ta' manifattura, jew:
   (a) Bil-*polymerisation* jew kondensazzjoni ta' *monomers* organiċi, per eżempju, derivati ta' *polyamides, polyesters, polyurethanes* u *polyvinyl;* jew
   (b) Bi trasformazzjoni kimika ta' *polymers* organiċi naturali (bħal ċelluloża, kaseina, proteini u *algae*), per eżempju, *viscose rayon, caprammonium rayon* (*cupra*), *cellulose acetate* u *alginates.*

2. L-intestatura Nru. 51.01 għandha titqies bħala li ma tapplikax għall-istoppa tal-filament kontinwu ta' fibri manifatturati li taqa' taħt il-Kapitolu 56.

3. Il-frażi "ħjut ta' fibri manifatturati (kontinwi)" għandha titqies li ma tapplikax għall-ħjut (magħruf bħala "*ruptured filament yarn*") li l-biċċa l-kbira tal-filament tagħhom ġew maqtugħa meta għaddewhom mir-*rollers* jew b'mezzi oħrajn (Kapitolu 56).

4. Il-monofil ta' materjal tal-fibri manifatturati li ebda dimensjoni trasversali tagħhom ma teċċedi millimetru għandu jkun klassifikat fl-intestatura Nru. 51.01 meta ta' piż inqas minn 6.6 milligrammi kull metru (60 denier) u fl-intestatura Nru. 51.02 f'każi oħrajn. Il-monofil li d-dimensjoni trasversali tiegħu teċċedi millimetru għandha tkun klassifikata fil-Kapitolu 39.
   L-istrixxi (tiben artifiċjali u simili) ta' materjal ta' fibra manifatturata għandhom jiġu klassifikati fl-intestatura Nru. 51.02 meta ta' wisa' li ma teċċedix ħames millimetri u fil-Kapitolu 39 f'każi oħrajn.

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
51.01	Ħjut ta' fibri manifatturati (kontinwi) mhux imqegħda għall-bejgħ bl-imnut	0	0	
51.02	Monofil, strixxi (tiben artifiċjali u simili) u imitazzjoni ta' msaren ta' materjali ta' fibri manifatturati	0	0	
51.03	Ħut ta' fibri manifatturati (kontinwi) imqegħda għall-bejgħ bl-imnut	27	13	
	Nota: Għall-manifattura ta' ngwanti	0	0	
51.04	Drappijiet minsuġin ta' fibra manifatturata (kontinwi), li jinkludu drappijiet minsuġin ta' monofil jew strixxi ta' l-intestaturi Nru. 51.01 jew 51.02:			
	(A) Drappijiet li jiġġebbdu	0	0	Nota għal TN 51.04 (A): "Drappijiet li jiġġebbdu" huma drappijiet li jistgħu jiġġebbdu 40% jew iżjed tul il-biċċa (imkejla fuq makkinarju ta' ġbid *Fletcher*) bi sforz ta' 3 kilogrammi.
	(B) Oħrajn	30	16	

Kapitolu 52

TESSILI METALIZZATI

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
52.01 Ħjut metallizzati, li huma ħjut tessili minsuġa bil-metall jew miksija bil-metall b'xi proċess	0	0	
52.02 Drappijiet minsuġin ta' filat tal-metall jew ta' ħjut metallizzati, ta' xorta wżata fl-oġġetti ta' lbies, bħal drappijiet għall-għamara jew simili	30	16	

Kapitolu 53

SUF U XAGĦAR IEĦOR TA' L-ANNIMALI

NOTI

Il-frażi "xagħar fin ta' l-annimali" tfisser xagħar ta' l-alpaka, llama, vikuna, gendus salvaġġ, ġemel, Angora, Tibetan, Kashmir u mogħoż bħal dawn (iżda mhux mogħoż ordinarji), fniek (magħduda fenek ta' gora, liebru, kastur, *nutria* u ġurdien tal-misk).

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
53.01	Suf tan-ngħaġa jew tal-ħaruf, mhux xkupiljat jew ippettinat	0	0	
53.02	Xagħar ieħor ta' l-annimali (fin jew oħxon), mhux xkupiljat jew ippettinat	0	0	
53.03	Skart tas-suf tan-ngħaġa jew tal-ħaruf jew ta' xagħar ieħor ta' l-annimali (fin jew oħxon) mhux miġbud jew garnettat	0	0	
53.04	Skart tas-suf tan-ngħaġa jew tal-ħaruf jew ta' xagħar ieħor ta' l-annimali (fin jew oħxon) miġbud jew garnettat (magħduda ċraret miġbuda jew garnettati) ...	0	0	
53.05	Suf tan-ngħaġa jew tal-ħaruf jew xagħar ieħor ta' l-annimali (fin jew oħxon) xkupiljat jew ippettinat	0	0	
53.06	Ħajt tas-suf xkupiljat tan-ngħaġa jew tal-ħaruf (ħajt tas-suf), mhux imqiegħed għall-bejgħ bl-imnut ...	0	0	
53.07	Ħajt tas-suf ippettinat tan-ngħaġa jew tal-ħaruf (ħajt *worsted*) mhux imqiegħed għall-bejgħ bl-imnut ...	0	0	
53.08	Ħajt tax-xagħar fin ta' l-annimali (xkupiljat jew ippettinat), mhux imqiegħed għall-bejgħ bl-imnut ...	0	0	
53.09	Ħajt tax-xagħar taż-żiemel jew ta' xagħar ieħor oħxon ta' l-annimali, mhux imqiegħed għall-bejgħ bl-imnut	0	0	
53.10	Ħajt tas-suf tan-ngħaġa jew tal-ħaruf, tax-xagħar taż-żiemel jew ta' xagħar ieħor ta' l-annimali (fin jew oħxon), imqiegħed għall-bejgħ bl-imnut	27	13	
53.11	Drappijiet minsuġa minn suf tan-ngħaġa jew tal-ħaruf jew mix-xagħar fin ta' l-annimali	30	16	
53.12	Drappijiet minsuġa minn xagħar oħxon ta' l-annimali li ma jkunx xagħar taż-iżemel	0	0	
53.13	Drappijiet minsuġa minn xagħar taż-żiemel	0	0	

Kapitolu 54

LINU U "RAMIE"

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
54.01	Linu, mhux maħdum jew proċessat iżda mhux lest għall-insiġ; *stopper* u skart tal-linu (magħduda ċraret miġbuda jew garnettati)	0	0	
54.02	*Ramie,* mhux maħdum jew proċessat iżda mhux lest għall-insiġ; trufijiet u skart tar-*ramie* (magħduda ċraret miġbuda jew garnettati)	0	0	
54.03	Ħajt tal-linu jew tar-*ramie,* mhux imqiegħed għall-bejgħ bl-imnut	0	0	
54.04	Ħajt tal-linu jew tar-*ramie* imqiegħed għall-bejgħ bl-imnut	27	13	
	Nota: Għal produzzjoni industrijali	0	0	
54.05	Drappijiet minsuġa minn linu jew *ramie*:			
	(A) *Interlinings*	0	0	
	(B) Oħrajn	30	16	

Kapitolu 55

TAJJAR

	Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
55.01	Tajjar, mhux xkupiljat jew ippettinat	0	0	
55.02	*Linters* tat-tajjar	0	0	
55.03	Skart tat-tajjar (magħduda ċraret miġbuda u garnettati), mhux xkupiljati jew ippettinati	0	0	
55.04	Tajjar, xkupiljat jew ippettinat	0	0	
55.05	Ħajt tat-tajjar, mhux imqiegħed għall-bejgħ bl-imnut	0	0	
55.06	Ħajt tat-tajjar imqiegħed għall-bejgħ bl-imnut ...	27	13	
	Nota: Għall-manifattura ta' ngwanti	0	0	
55.07	Garża tat-tajjar	30	16	
55.08	Drapp ippilat għax-xugamani u drapp ieħor ippilat bħal dan, tat-tajjar	30	16	
55.09	Drappijiet oħra minsuġa tat-tajjar:			
	(A) Kanvas, drappijiet għall-*interlining* u drappijiet li jiġġebbdu	0	0	Nota għal TN 55.09 (A): Tifsira għad-drappijiet li jiġġebbdu. Ara Nota għal TN 51.04 (A).
	(B) Oħrajn	30	16	

Kapitolu 56

FIBRA MANIFATTURATA (DISKONTINWA)

NOTI

L-intestatura Nru. 56.02 għandha titqies li tapplika biss għal stoppa ta' filament kontinwu ta' fibra manifatturata, li tikkonsisti f'filamenti parelleli ta' tul uniformi daqs it-tul ta' l-istoppa, li taqbel ma' dawn l-ispeċifikazzjonijiet:

(a) Tul ta' l-istoppa li jeċċedi żewġ metri:

(b) Liwi ta' inqas minn ħames dawriet kull metru;

(ċ) Piż għal kull filament inqas minn 6.6 milligrammi kull metru (60 denier);

(d) Fil-każ ta' filamenti deskritti fin-Nota 1 (a) tal-Kapitolu 51, l-istoppa għandha tkun miġbuda, jiġifieri ma tkunx tista' tiġġebbed b'iktar minn mija fil-mija ta' tulu;

(e) Il-piż sħiħ ta' l-istoppa iżjed minn 2 g/m (18,000 denier).

Stoppa ta' tul li ma jeċċedix żewġ metri għandu jkun klassifikat fl-intestatura Nru. 56.01.

Intestatura tat-Tariffa	Ġenerali	Komunità Ekonomika Ewropea	Rimarki
56.01 Fibra manifattura (diskontinwa), mhux *carded*, pettinata jew preparata mod ieħor għall-insiġ	0	0	
56.02 Stoppa tal-filament kontinwu għall-manifattura ta' fibra manifatturata (diskontinwa)	0	0	
56.03 Skart (li jinkludi l-iskart tal-ħjut u ċraret garnettati) ta' fibra manifatturata (kontinwa jew diskontinwa), mhux *carded*, pettinat jew preparat mod ieħor għall-insiġ	0	0	
56.04 Fibra manifatturata (diskontinwa jew skart), *carded*, pettinata jew preparata mod ieħor għall-insiġ ...	0	0	
56.05 Ħjut ta' fibra manifatturata (diskontinwa jew skart), mhux imqegħda għall-bejgħ bl-imnut	0	0	
56.06 Ħjut ta' fibra manifatturata (diskontinwa jew skart), imqegħda għall-bejgħ bl-imnut	27	13	
Nota: Għall-manifattura ta' ngwanti	0	0	
56.07 Drappijiet minsuġin ta' fibra manifatturata (diskontinwa jew skart):			
(A) Kanvas, drappijiet għal *interlining* u drappijiet li jiġġebbdu	0	0	Nota: għal TN 56.07 (A): Tifsira ta' drappijiet li jġġebdu. Ara Nota għal TN 51.04 (A).
(B) Oħrajn	30	16	

Kapitolu 57

MATERJAL TESSILI VEĠETALI IEĦOR

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
57.01	Qanneb veru (*cannabis sativa*), mhux maħdum jew proċessat iżda mhux magħżul; stoppa u skart tal-qanneb veru (li jinkludi ċraret jew ħbula miġbudin jew garnettati)	0	0	
57.02	Qanneb ta' Manila (abaca) (*musa textilis*), mhux maħdum jew proċessat iżda mhux magħżul; stoppa u skart tal-qanneb ta' manila (li tinkludi ċraret jew ħbula miġbudin jew garnettati)	0	0	
57.03	Ġuta u fibri tal-*bast* tessili oħra li mhumiex speċifikati jew inklużi x'imkien ieħor, mhux maħduma jew proċessata iżda mhux magħżula; stoppa u skart tagħha (li tinkludi ċraret jew ħbula imġebbdin jew garnettati)	0	0	
57.04	Fibri tessili veġetali oħra, mhux maħdum jew proċessat iżda mhux magħżul; skart ta' fibra simili (li jinkludi ċraret jew ħbula mġebbda jew garnettati) ...	0	0	
57.05	Ħjut tal-qanneb veru	0	0	
57.06	Ħjut tal-ġuta jew ta' fibri tal-*bast* tessili oħra ta' l-intestatura Nru. 57.03	0	0	
57.07	Ħjut ta' fibri tessili veġetali oħrajn	0	0	
57.08	*Paper yarn*	0	0	
57.09	Drappijiet minsuġin ta' qanneb veru	0	0	
57.10	Drappijiet minsuġin tal-ġuta jew ta' fibri tal-*bast* tessili oħra ta' l-intestatura Nru. 57.03	0	0	
57.11	Drappijiet minsuġin ta' fibri tessili veġetali oħra ...	0	0	
57.12	Drappijiet minsuġin ta' *paper yarn*	0	0	

Kapitolu 58

TWAPET, PALJETTI, DRAPPIJIET TAT-TWAPET U TAL-PALJETTI U TAPEZZERIJA; VELLUTI U DRAPPIJIET TAX-XINILJA; DRAPPIJIET DEJQA; GWARNIZZJONI; TULL U DRAPPIJIET OĦRA TAN-NETT; BIZZILLA; RAKKMU

Noti

1. L-intestaturi ta' dan il-Kapitolu għandhom jittieħdu li ma japplikawx għal drappijiet miksija jew imprenjati, lrappijiet elastiċi jew gwarnizzjoni elastiku, ċingi tal-makkinarju jew oġġetti oħra li jaqgħu taħt il-Kapitolu 59. Iżda rakkmu fuq kull bażi tessili jaqa' taħt l-intestatura Nru. 58.10.

2. Fl-intestaturi Nri. 58.00 u 58.02, il-kliem "twapet" u "rugs" għandhom jittieħdu li jestendu għal oġġetti bħalhom li għandhom il-karattetistiċi ta' għata ta' l-art iżda maħsuba għal-użu għal skopijiet oħra. Dawn l-intestaturi għandhom jittieħdu li ma japplikawx għal twapet tal-feltru, li jaqgħu taħt il-Kapitolu 59.

3. Għall-finijiet ta' l-intestatura Nru. 58.05, il-frażi "drappijiet minsuġa dejqa" tfisser:
   (a) Drappijiet minsuġa ta' wisa' ta' mhux iżjed minn 30 ċentimetru, sew jekk minsuġa bħala hekk jew jekk maqtugħa minn pezez aktar wiesgħa, kemm-il-darba bis-*selvedges* (minsuga, iggummati jew magħmula xort'oħra) fuq iż-żewġ trufijiet;
   (b) Drappijiet minsuġa tubulari ta' wisa' ċatta ta' mhux iżjed minn 30 ċentimetru; u
   (ċ) Orlatura bit-truf mitnija, ta' wisa' meta mhux mitnija ta' mhux iżjed minn 30 ċentimetru.

   Drappijiet dojoq minsuġa fil-forma ta' frenza għandhom jitqiesu li jaqgħu taħt l-intestatura Nru. 58.07.

4. L intestatura Nru. 58.08 għandha tittieħed li ma tapplikax għal nettijiet jew xogħol ta' nettijiet bil-biċċa magħmula minn spag, ċimi jew ħbula li għandhom jittieħdu li jaqgħu taħt l-intestatura Nru. 59.05.

5. Fl-intestatura Nru. 58.10, il-kelma "rakkmu" tfisser, fost affarijiet oħra, rakkmu b'ħajt tal-metall jew tal-ħġieġ fuq fond viżibbli ta' drapp tessili, u xogħol applikat meħjut ta' zekkini, żibeġ jew applikazzjonijiet ornamentali ta' tessili jew ta' materjal ieħor. L-intestatura għandha tittieħed li ma tapplikax għal tapezzerija bix-xogħol tal-labra (intestatura Nru. 58.03).

6. L-intestaturi ta' dan il-Kapitolu għandhom jittieħdu li jinkludu oġġetti tad-deskrizzjonijiet speċifikati fihom meta magħmula minn ħajt tal-metall ta' xorta wżata fi ħwejjeġ bħala arredamenti jew oġġetti bħalhom.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
58.01 Twapet, drapp għat-twapet u *rugs,* bil-għoqod (magħmula jew le)	57	37	
58.02 Twapet oħra, drapp għat-twapet, *rugs,* paljetti u drapp għal paljetti, u *rugs,* "Kelem", "Schumacks" u "Karamanie" u oġġetti bħal dawn (magħmula jew le)	57	37	
58.03 Tapezzerija, magħmula bl-idejn, tat-tip Gobelins, Flanders, Aubusson, Beauvais u oġġetti bħal dawn, u tapezzeriji maħduma bil-labra (per eżempju, pont irqieq u pont xewka) magħmula f'veres u oħrajn bħalhom bl-idejn	57	37	
58.04 Drappijiet tal-vellut minsuġ u drappijiet tax-xinilja (ħlief xugamani ippilati jew drappijiet ippilati bħal dawn tat-tajjar li jaqgħu taħt l-intestatura Nru. 55.08 u drappijiet li jaqgħu taħt l-intestatura Nru. 58.05):			
(A) Ashtrakhan bil-biċċa għall-manifattura ta' ngwanti	0	0	
(B) Oħrajn	30	16	

Kapitolu 58

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
58.05	Drappijiet dojoq minsuġa u drappijiet dojoq (bolduc) li jikkonsistu minn insiġ mingħajr tgħama mmunta-ti permezz ta' adeżiv, li ma jkunux oġġetti li jaqgħu taħt l-intestatura Nru. 58.06:			
	(A) Nsiġ	0	0	
	(B) Kurdiċella tat-tajjar għall-manifattura ta' ngwanti	0	0	
	(Ċ) Oħrajn	30	16	
	Nota: Importat biex jiġu stampati lokalment f'tik-ketti u ċertifikati għalhekk mid-Direttur ta' l-Indust-rja.	0	0	
58.06	Marki minsuġa, *badges* u oġġetti bħal dawn, mhux irrakmati, bil-biċċa, fi strixxi jew maqtugħa skond forma jew daqs	0	0	
58.07	Ħajt tax-xinilja, (inklużi ħajt tax-xinilja bit-troffi), ħajt iġġimmat (barra minn ħajt metallizzat ta' l-intestatu-ra Nru. 52.01 u ħajt iġġimmat tax-xagħar taż-żie-mel); malji u gwarnizzjonijiet ornamentali bil-biċċa, ġmiemen, pomponi u oġġetti bħal dawn	0	0	
58.08	Tull u drappijiet oħra tan-nett (iżda ma jinkludux drappijiet minsuġa, maħduma bil-malja jew bil-*cro-chet*), sempliċi	30	16	
58.09	Tull, drappijiet oħra tan-nett (iżda ma jinkludux drap-pijiet minsuġa, maħduma bil-malja jew bil-*crochet*), b'figuri, bizzilla magħmula bl-idejn jew bil-makni, bil-biċċa fi strixxi jew f'applikazzjonijiet:			
	(A) Bizzilla fi strixxi, jew f'applikazzjonijiet u biz-zilla oħra fabbrikata	47	30.5	
	(B) Oħrajn, inkluża bizzilla bil-biċċa	30	16	
58.10	Rakkmu bil-biċċa, fi strixxi jew f'applikazzjonijiet ...	47	30.5	

Kapitolu 59

"WADDING" U FELTRU; KOLJI, ĊIMI, ĦBULA U GUMNI: DRAPPIJIET SPEĊJALI; DRAPPIJIET IMPRENJATI U MIKSIJIN; OĠĠETTI TESSILI TA' XORTA TAJBA GĦALL-UŻU INDUSTRJALI

Noti

1. Għall-finijiet ta' dan il-Kapitolu, il-frażi "drapp tessili" għandha tittieħed li tapplika biss għad-drappijiet tessili tal-Kapitoli 50 sa 57, u l-intestaturi Nri. 58.04 u 58.05, iż-żagarelli u l-gwarnizzjonijiet bil-biċċa ta' l-intestatura Nru. 58.07, it-tul u drappijiet oħra tan-nett ta' l-intestaturi Nri. 58.08 u 58.09, bizzilla ta' l-intestatura Nru. 58.09 u d-drappijiet tal-malja u tal-*crochet* ta' l-intestatura Nru. 60.01.

2. (A) L-intestatura Nru. 59.08 għandha titqies li tapplika għal drappijiet tessili, imprenjati, miksija, mgħottija jew b'saffi bi preparazzjonijiet ta' derivattivi taċ-ċellulożi jew ta' drappijiet ta' plastika artifiċjali oħra jkun xi jkun il-piż kull metru kwadru u tkun xi tkun in-natura tad-drapp tal-plastika (marsus, spumuż, ta' l-isponża jew li jespandi). Iżda ma jinkludix:
   (a) Drappijiet li l-imprenjar, kisi jew l-għata li jkun fihom ma jkunx jidher bil-għajn biss. (Is-soltu Kapitoli 50 sa 58 u 60); għall-iskop ta' din il-proviżjoni, ma jitqies ebda tibdil fil-kulur li jirriżulta;
   (b) Prodotti li mingħajr ma jixxaqqu ma jkunux jistgħu jiġu mdawrin bl-idejn ma' ċilindru li għandu dijametru ta' 7 mm, f'temperatura ta' bejn 15°C u 30°C (is-soltu Kapitolu 39); jew
   (ċ) Prodotti li d-darpp tessili li jkun fihom jew ikun imdawwar kompletament bi plastika artifiċjali jew ikun miksi jew mgħotti fuq iż-żewġ naħat b'dan il-materjal (Kapitolu 39).
   (B) L-intestatura Nru. 59.12 ma tapplikax għal:
   (a) Prodotti li l-imprenjar jew kisi li jkun fihom ma jkunx jidher bl-għajn biss (is-soltu Kapitolu 50 sa 58 u 60) għall-iskop ta' din il-proviżjoni, ma jitqies ebda tibdil fil-kulur li jirriżulta;
   (b) Drappijiet pitturati b'disinji (barra l-kanvas pitturat li huwa xenarju tat-teatru, purtieri ta' studju jew simili);
   (ċ) Drappijiet miksija bi troffi, trab, trab tas-sufri jew simili u li jġibu disinji li jirriżultaw minn dawn it-trattamenti; jew
   (d) Drappijiet mitmumin bid-*dressings* normali li għandhom bażi ta' sustanzi amilaċeji jew simili.

3. Fl-intestatura Nru. 59.11 il-frażi "drappijiet tessili gommati" tfisser:
   (a) Drappijiet tessili imprenjati, miksijin, mgħottijin jew laminati bil-lastiku:
      (i) Li jiżnu mhux aktar minn 1,500 g/m^2; jew
      (ii) Li jiżnu aktar minn 1,500 g/m^2 u li fihom iżjed minn 50% fil-piż ta' materjali tessili;
   (b) Drappijiet komposti minn ħjut tessili paralleli agglomerati mal-lastiku, irrispettivament mill-piż tagħhom għal kull metru kawdrat;
   (ċ) *Plates, sheets* u *strip,* ta' lastiku spumuż jew ta' l-isponża mħallta ma' drapp tessili, barra minn dawk li jaqgħu taħt il-Kapitolu 40 bis-saħħa ta' l-aħħar paragrafu tan-Nota 2 ta' dak il-Kapitolu.

4. L-intestatura Nru. 59.16 għandha titqies li ma tapplikax għal:
   (a) Ċingi ta' trasmissjoni, *conveyor* jew *elevator* tal-ħxuna ta' inqas minn tliet millimetri; jew
   (b) Ċinturini jew ċingi ta' trasmissjoni, *conveyor* jew *elevator* ta' drapp tessili imprenjat, miksi, mgħotti jew laminat bil-lastiku jew magħmul minn ħjut tessili jew ħabel imprenjat jew miksi bil-lastiku (intestatura Nru. 40.10).

5. L-intestatura Nru. 59.17 għandha titqies li tapplika għall-oġġetti li ġejjin u li għandhom jitqiesu bħala li ma jaqgħux taħt xi intestatura oħra tas-Sezzjoni XI:
   (a) Prodotti tessili (barra minn dawk li għandhom il-karattru tal-prodotti ta' l-intestaturi Nri. 59.14 sa 59.16), dawn li ġejjin biss:
      (i) Drapp tessili, feltru u drappijiet minsuġin imberflin bil-feltru, miksijin, mgħottijin jew laminati bil-lastiku, bil-ġild jew materjal ieħor, ta' xorta komunement użata għall-*card clothing,* u drapp simili ta' xorta komunement użata fil-makkinarju jew impjanti;
      (ii) Xoqqa;
      (iii) Drapp tal-feltru ta' xorta komunement użata fil-pressi taż-żejt u simili, ta' fibri tessili jew xagħar tal-bniedem;
      (iv) Feltru tessili minsuġ, kemm jekk imprenjat jew miksi jew le, ta' xorta komunement użata fl-egħmil tal-karta jew makkinarju ieħor, tubulari jew bla tmiem b'insiġ u/jew tgħama singola jew multipla, jew minsuġ ċatt b'insiġ u/jew tgħama multipla;
      (v) Drappijiet tessili rinforzati bil-metall, ta' xorta komunement użata fil-makkinarju jew impjantii;
      (vi) Drappijiet tessili tal-ħjut metallizzati li jaqgħu taħt l-intestatura Nru. 52.01 ta' xorta komunement użata fl-egħmil tal-karta jew makkinarju ieħor;
      (vii) Ħbula, malji u simili, kemm jekk miksija, imprenjati jew rinforzati bil-metall, jew le, ta' xorta komunement użata fil-makkinarju jew impjanti bħala materjali ta' pakkjar jew lubrifikanti;
   (b) Oġġetti tessili (barra dawk ta' l-intestaturi Nri. 59.14 sa 59.16) ta' xorta komunement użata fil-makkinarju jew impjanti (per eżempju, *gaskets, washers, polishing discs* u partijiet oħra tal-makkinarju).

Kapitolu 59

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
59.01 *Wadding* u oġġetti ta' *wadding*; troffi tessili u trab u *mill neps*:			
(A) *Wadding* u oġġetti tal-*wadding*	30	16	
(B) Filtri tat-tajjar għal ħalib hekk ċertifikati mid-Direttur ta' l-Agrikoltura	0	0	
(Ċ) Oħrajn	0	0	
59.02 Feltru u oġġetti tal-feltru, kemm jekk imprenjati jew miksija jew le	30	16	
59.03 Drappijiet ta' fibra marbuta u drappijiet ta' ħjut marbuta bħalhom u oġġetti ta' dawn id-drappijiet, sew jekk imprenjati jew miksija kemm jekk le	30	16	
59.04 Spag, ċimi, ħbula u gumni, mitwija jew le	0	0	
59.05 Xbieki u materjal forma ta' xibka magħmula minn spag, kurdun jew ħabel u xbieki lesti tas-sajd magħmulin minn ħajt, spag, kurdun jew ħabel	30	16	
Nota: Għal użu ta' l-agrikoltura jew tas-sajd jekk hekk ċertifikati mid-Direttur ta' l-Agrikoltura ...	0	0	
59.06 Oġġetti oħrajn magħmulin minn ħjut, spag, ċimi, ħbula jew gumni, barra minn drappijiet tessili u oġġetti magħmulin minn drappijiet bħal dawn ...	30	16	
59.07 Drappijiet tessili miksija bil-gomma jew sustanzi amilaċeji, ta' xorta wżata, għall-qxur ta' barra tal-kotba u simili; *tracing cloth;* kanvas pitturat preparat; bakrum u drappiijet simili għall-bażi tal-kpiepel u użi bħal dawn	0	0	
59.08 Drappijiet tessili imprenjati, miksija, mgħottija jew laminati bi preparati ta' derivati ċellulożi jew ta' materjali plastiċi artifiċjali oħrajn	0	0	
59.09 Drappijiet tessili miksija jew imprenjati biż-żejt jew preparati b'bażi ta' żejt li jnixxef	0	0	
59.10 Linolju u materjali preparati fuq bażi tessili b'mod simili għal-linolju kemm jekk maqtugħin bil-forma jew le jew ta' xorta wżata bħala għata ta' l-art; għata ta' art li tikkonsisti minn kisi applikat fuq bażi tessili, maqtugħa bil-forma jew le	30	16	
59.11 Drappijiet tessili tal-lastiku, barra oġġetti gommati maħduma bil-malja jew bil-*crochet*	0	0	
59.12 Drappijiet tessili b'xi mod ieħor imprenjat jew miksija; kanvas pitturat li huwa xenarju tat-teatru, purtieri ta' studju jew ħwejjeġ simili	30	16	
59.13 Drappijiet elastiċi u gwarnizzjon (barra minn oġġetti maħdumin bil-malja jew bil-*crochet*) li jikkonsistu f'materjali tessili kombinati ma' ħjut tal-lastiku ...	30	16	
59.14 Ftejjel ta' materjali tessili minsuġin jew tal-malja, għal lampi, kuċinieri, *lighters,* xemgħat u simili; drapp tubulari tal-malja għall-mantelli tal-gass u mantelli tal-gass inkandexxenti	0	0	

Kapitolu 59

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
59.15 Tubi ta' pajpijiet tessili u tubi oħra simili, imberflin, bl-armar jew aċċessorji ta' materjali oħrajn jew le	0	0	
59.16 Ċinturini jew ċingi ta' trasmissjoni, *conveyor* jew *elevator*, ta' materjal tessili, kemm jekk rinforzati b'metall jew materjal ieħor jew le	0	0	
59.17 Drappijiet tessili u oġġetti tessili ta' xorta komunement użata fil-makkinarju jew impjanti	0	0	

Kapitolu 60

OĠĠETTI MAĦDUMIN BIL-MALJA U BIL-CROCHET

Noti

1. Dan il-Kapitolu ma jinkludix:
   (a) Bizzilla tal-*crochet* ta' l-intestatura Nru. 58.09;
   (b) Oġġetti maħdumin bil-malja jew bil-*crochet* li jaqgħu taħt il-Kapitolu 59;
   (ċ) Kriepet, panċieri, *suspender-belts*, reġġipetti, ċingi, *suspenders*, takkalji jew oġġetti bħalhom (intestatura Nru. 61.09);
   (d) Ilbies qadim jew oġġetti oħra li jaqgħu taħt l-intestatura Nru. 63.01; jew
   (e) Strumenti ortopediċi, ċinturini kirurġiċi, ċinturini tal-ftuq u oġġetti bħalhom (intestatura Nru. 90.19).

2. L-intestaturi Nri. 60.02 sa 60.06 għandhom jitqiesu li japplikaw għal oġġetti maħduma bil-malja jew bil-*crochet* u partijiet minnhom:
   (a) Maħdumin bil-malja jew bil-*crochet* direttament skond il-forma, sew jekk importati bħala oġġetti separati jew taħt forma ta' numru ta' oġġetti bil-pezza;
   (b) Magħmula, bil-ħjata jew xort'oħra.

3. Għall-finijiet ta' l-intestatura Nru. 60.06, oġġetti maħdumin bil-malja jew bil-*crochet* mhumiex kunsidrati li huma oġġetti elastiċi għar-raġuni biss li fihom ħajt bil-gomma jew lastiku li jifforma sempliċement faxxa ta' *support*.

4. L-intestaturi ta' dan il-Kapitolu għandhom jitqiesu li jinkludu oġġetti tad-deskrizzjonijiet speċifikati fihom meta huma magħmula minn ħajt tal-metall u ta' xorta li tintuża fl-ilbies, bħala arredament jew oġġetti bħalhom.

5. Għall-finijiet ta' dan il-Kapitolu:
   (a) "Elastiku" tfisser li tikkonsisti f'materjali tessili kombinati ma' ħjut tal-lastiku; u
   (b) "Gommat" tfisser imprenjat, miksi, mgħoddi jew laminat bil-gomma, jew magħmul b'ħajt tessili imprenjat, miksi jew mgħotti bil-gomma.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
60.01 Drapp maħdum bil-malja jew bil-*crochet*, mhux elastiku u lanqas gommat:			Nota għal TN 60.01 (A): Tifsira ta' drappijiet li jiġġebbdu. Ara TN 51.04 (A).
(A) Drappijiet li jiġġebbdu	0	0	
(B) Oħrajn	30	16	
60.02 Ingwanti, manikotti u ngwanti b'sebgħa wieħed, maħdumin bil-malja jew bil-*crochet*, mhumiex elastiċi lanqas gommati:			
(A) Partijiet, magħdudin l-inforor	0	0	
(B) Oħrajn	47	30.5	
60.03 Kalzetti, sotto kalza, peduni, peduni sal-għaksa, *sockettes* u oġġetti bħalhom, maħdumin bil-malja jew bil-*crochet*, mhux elastiċi u lanqas gommati:			
(A) Kalzetti tan-nisa ta' fibra manifatturati b'filament kontinwu	47 iżda mhux inqas minn 10c kull par	33 iżda mhux inqas minn 8c3 kull par	
(B) Kalzetti tan-nisa magħmulin bit-tajjar	27	13	
(Ċ) Oħrajn	47 iżda mhux inqas minn 9c2 kull par	33 iżda mhux inqas minn 6c7 kull par	

Kapitolu 60

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
60.04 Ilbiesi ta' taħt, maħdumin bil-malja jew bil-*crochet,* mhux elastiċi u l-anqas gommati:			
(A) Qomos ta' kull xorta u *tights*	47	30.5	
(B) Oħrajn	27	13	
60.05 Ilbiesi ta' fuq u oġġetti oħra, maħdumin bil-malja jew bil-*crochet,* mhux elastiċi u lanqas gommati:			
(A) *Cardigans,* ġkieket, *pullovers, sweaters* u oġġetti bħalhom u ħwejjeġ tat-trabi	47 iżda mhux inqas minn 25c il-biċċa	33 iżda mhux inqas minn 21c7 il-biċċa	
(B) Oħrajn	47	30.5	
60.06 Drapp maħdum bil-malja jew bil-*crochet* u oġġetti magħmulin minnhom, elastiċi jew gommati (magħdudin kuxxinetti għall-irkoppa u kalzetti tal-lastiku):			
(A) Drapp maħdum bil-malja jew bil-*crochet* ...	30	16	
(B) Oħrajn	27	13	

Kapitolu 61

OĠĠETTI TA' LBIES U AĊĊESSORJI TA' ĦWEJJEĠ TA' DRAPP TESSILI, LI MA JKUNUX OĠĠETTI MAĦDUMA BIL-MALJA JEW BIL-CROCHET

NOTI

1. L-intestaturi ta' dan il-Kapitolu għandhom jittieħdu li japplikaw għal oġġetti tax-xorta deskritta fihom biss meta jkunu magħmula minn xi drapp tessili (magħduda feltru, drapp tal-fibra mwaħħal, malja jew gwarnizzjonijiet ta' l-intestatura Nru. 58.07, tull jew drappijiet oħra tan-*net* u bizzilla) jew ta' drapp ta' ħajt tal-metall iżda ma jinkludix oġġetti ta' materjal tal-malja jew tal-*crochet* li ma jkunux dawk li jaqgħu taħt l-intestatura Nru. 61.09.

2. L-intestaturi ta' dan il-Kapitolu ma jinkludux:

   (a) Ħwejjeġ qodma jew oġġetti oħra li jaqgħu taħt l-intestatura Nru. 63.01; jew

   (b) Apparati ortopediċi, ċinturini kirurġiċi, ċinturini tal-ftuq jew oġġetti bħal dawn (intestatura Nru. 90.19).

3. Għall-finijiet ta' l-intestaturi Nri. 61.01 sa 61.04:

   (a) Oġġetti li ma jistgħux ikunu identikabbli jekk humiex ħwejjeġ ta' rġiel jew ta' subien jew humiex ħwejjeġ tan-nisa jew bniet għandhom iġu klassifikati fl-intestatura Nru. 61.02 jew 61.04 skond il-każ;

   (b) Il-frażi "ħwejjeġ tat-trabi" għandha tittieħed li tapplika għal:

      i) Ħwejjeġ għal tfal żgħar li ma jkunux identikabbli bħala xedd esklużivament għal subien jew bniet, u

      (ii) Ħrieqi għat-trabi.

4. Xalpi u oġġetti tat-tip ta' xalpi, kwadri jew approssimattivament kwadri, li ebda naħa minnhom ma tkun iżjed minn 60 ċentimetru għandhom jiġu klassifikati bħala mkatar (intestatura Nru. 61.05).

   L-imkatar li xi naħa minnhom tkun iżjed minn 60 ċentimetru għandhom jiġu klassifikati fl-intestatura Nru. 61.06.

5. L-intestaturi ta' dan il-Kapitolu għandhom jittieħdu li japplikaw għal drappijiet tessili (barra minn drapp maħdum bil-malja jew bil-*crochet*) maqtugħ fil-forma biex jiġu magħmula l-oġġetti ta' dan il-Kapitolu.

   L-intestatura Nru. 61.09, madankollu tinkludi wkoll drappijiet maħduma fil-forma biex jiġu magħmula l-oġġetti klassifikati f'dik l-intestatura sew jekk importati bħala oġġetti separati jew taħt forma ta' numru ta' oġġetti bil-pezza.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
61.01 Ħwejjeġ ta' fuq ta' l-irġiel u tas-subien:			Nota għal TN 61.01: *Shorts, slacks* u *jeans* ta' rġiel huma dawk b'qadd ta' 71 cm inkluživ u akbar. *Shorts* u *slacks* tas-subien huma dawk b'qadd ta' 56 cm inkluživ sa 71 cm esklusiv. "Trews" tas-subien (tip ta' *slacks* tat-tfal) jaqgħu taħt TN 61.01 (B) jekk ikunu ta' tul ta' 80 cm jew anqas. *"Trews"* tip ta' *slacks* tat-tfal) jaqgħu taħt TN 61.01 (B) jekk ikunu ta' tul ta' 80 cm jew anqas.
(A) Qliezet, *shorts, slacks* u *jeans* ta' rġiel	47 iżda mhux inqas minn 35c il-biċċa	33 iżda mhux inqas minn 30c il-biċċa	
(B) Qliezet, *shorts, slacks* u *jeans* ta' subien ...	40 iżda mhux inqas minn 20c il-biċċa	26 iżda mhux inqas minn 12c9 il-biċċa	
(Ċ) Oħrajn	47	30.5	
61.02 Ilbiesi ta' fuq tan-nisa, bniet u trabi	47 iżda mhux inqas minn 25c il-biċċa	33 iżda mhux inqas minn 21c7 il-biċċa	
61.03 Ħwejjeġ ta' taħt ta' rġiel u subien, magħduda għenuq, il-quddemin tal-qmis u pulżieri:			
(A) Qomos:			
(i) Ta' l-irġiel			

Kapitolu 61

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
(1) Qomos bl-għonq imwaħħal sew jekk lesti kemm jekk parzjalment lesti	47 iżda mhux inqas minn 50c il-biċċa	33 iżda mhux inqas minn 42c9 il-biċċa	Nota għal TN 61.03 (A): Qomos ta' daqs metriku ta' 36 cm u aktar għandhom jiġu klassifikati bħala qomos ta' rġiel.
(2) Bl-għenuq mhux imwaħħla	47	30.5	
(ii) Tas-subien	47 iżda mhux inqas minn 25c il-biċċa	33 iżda mhux inqas minn 21c7 il-biċċa	
(B) Piġami	47 iżda mhux inqas minn 25c il-biċċa	33 iżda mhux inqas minn 21c7 il-biċċa	
(Ċ) Qliezet ta' taħt	40 iżda mhux inqas minn 7c5 il-biċċa	26 iżda mhux inqas minn 5c il-biċċa	
(D) Oħrajn	47	30.5	
(E) *Interlinings* maqtugħin minn qabel għal għenuq u pulzieri	0	0	
61.04 Ħwejjeġ ta' taħt tan-nisa, tal-bniet u tat-trabi:			
(A) Ħrieqi tat-trabi	27	13	
(B) Oħrajn	47	30.5	
61.05 Imkatar	47	30.5	
61.06 Xalel, xalpi, *mufflers*, mantilji, velijiet u oġġetti bħal dawn	47	30.5	
61.07 Ingravati u ċfuf:			
(A) Ingravati	47 iżda mhux inqas minn 5c il-waħda	33 iżda mhux inqas minn 4c2 il-waħda	
(B) Oħrajn	47	30.5	
61.08 Għenuq, bizzilla ta' l-għonq, *fallals*, quddemin tal-qomos, xabò, pulzieri, pnatar, *yokes* u aċċessorji bħal dawn u gwarnizzjonijiet għall-ħwejjeġ tan-nisa u tal-bniet	27	13	

Kapitolu 61

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
61.09 Kriepet, pancieri, *suspender belts*, reġġipetti, ċingi, *suspenders*, takkalji u oġġetti bħalhom (magħduda dawk l-oġġetti ta' drapp maħdum bil-malja jew bil-*crochet*), sew elastiċi sew le:			
(A) Reġġipetti	47 iżda mhux inqas minn 10c il-wieħed	33 iżda mhux inqas minn 8c7 il-wieħed	
(B) Oħrajn	47	30.5	
61.10 Ingwanti, manikotti, ingwanti mingħajr swaba, kalzetti, peduni u *sockettes* li ma jkunux oġġetti maħduma bil-malja jew bil-*crochet*:			
(A) Partijiet	0	0	
(B) Oħrajn	47	30.5	
61.11 Aċċessorji magħmula għal oġġetti ta' lbies (per eżempju, *shields* għall-ilbiesi, kuxxinetti ta' l-ispalel u kuxxinetti oħra, ċinturini, manxò, *protectors* tal-kmiem, bwiet):			
(A) Ċinturini	47	30.5	
(B) Oħrajn	0	0	

Kapitolu 62

OĠĠETTI TESSILI OĦRA MAGĦMULIN

Noti

1. L-intestaturi ta' dan il-Kapitolu għandhom jitqiesu li japplikaw għall-oġġetti tax-xorta li hemm imfissra fihom, biss meta jkunu magħmulin minn kull drapp tessili (minbarra feltru u drappijiet tal-fibra marbuta jew tal-ħjut marbuta bħalhom) jew mill-malji jew gwarnizzjoni ta' l-intestatura Nru. 58.07, li ma jkunux oġġetti magħmulin bil-malja jew bil-*crochet*.

2. L-intestatura ta' dan il-Kapitolu ma jinkludix:
   (a) Oġġetti li jaqgħu taħt il-Kapitolu 58, 59 jew 61; jew
   (b) Ilbies qadim jew oġġetti oħra li jaqgħu taħt l-intestatura Nru. 63.01.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
62.01 *Rugs* u kutri għall-vjaġġi	37	23	
62.02 Lożor u nvesti, tvalji u srievet, xugamani ta' l-għażel, paljazzi tal-kċina, purtieri u oġġetti oħra ta' l-arredament:			
(A) Lożor	37 iżda mhux inqas minn 25c kull biċċa	23 iżda mhux inqas minn 16c3 kull biċċa	
(B) Investi	37 iżda mhux inqas minn 3c7 kull biċċa	23 iżda mhux inqas minn 2c5 kull biċċa	
(Ċ) Xugamani:			
(1) Sa .37 metri kwadri esklużiv	37 iżda mhux inqas minn 3c3 kull biċċa	23 iżda mhux inqas minn 2c kull biċċa	
(2) .37 metri kwadri u iżjed	iżda mhux inqas minn 5c kull biċċa	iżda mhux inqas minn 3c3 kull biċċa	
(D) Oħrajn	37	23	
62.03 Xkejjer u boroż ta' xorta li tintuża għall-ippakkjar ta' oġġetti:			
(A) Tat-tajjar	30	16	
(B) Ta' materjal ieħor	0	0	
62.04 Inċrajjet, qlugħ, tined ta' abbord, persjani, tined u oġġetti li jintużaw fil-kampijiet	37	23	
62.05 Oġġetti oħra tessili maħdumin (magħdudin mudelli ta' lbies):			
(A) Mudelli ta' lbiesi	0	0	
(B) Ħoloq tat-truf għal *sanitary towels*	0	0	
(Ċ) Mili għall-imtieraħ	0	0	
(D) Oħrajn	37	23	
Nota: Għal użu agrikolu	0	0	

Kapitolu 63

ILBIES QADIM U OĠĠETTI OĦRA TESSILI; ĊRARET

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
63.01	Ilbies, aċċessorji ta' l-ilbies, *rugs* u kutri għall-vjaġġi, bjankerija u oġġetti ta' l-arredament (minbarra oġġetti li jaqgħu taħt l-intestatura Nru. 58.01, 58.02 jew 58.03), ta' materjal tessili, xedd tar-riġel u xedd tar-ras ta' kull materjal, li juru sinjali ta' kedd u importati, sfużi jew f'balal, xkejjer jew ippakkjar sfuż bħal dan	47	30.5	
	Nota: Għall-produzzjoni industrijali	0	0	
63.02	Ċraret użati jew ġodda, skart ta' l-ispag, ċimi, ħbula u gumni u oġġetti mherrija ta' spag, ċimi, ħbula jew gumni	0	0	

Sezzjoni XII

XEDD TAR-RIĠEL, XEDD TAR-RAS, UMBRELLEL, UMBRELLEL TAX-XEMX, FROSTI, MANKI TAL-FROSTI U PARTIJIET TAGĦHOM PJUMI PREPARATI U OĠĠETTI MAGĦMULIN MINNHOM; FJURI ARTIFIĊJALI; OĠĠETTI MINN XAGĦAR TAN-NIES; IMRIEWAĦ

Kapitolu 64

XEDD TAR-RIĠEL, GETTI U OĠĠETTI BĦALHOM; PARTIJIET TA' DAWN L-OĠĠETTI

Noti

1. Dan il-Kapitolu ma jinkludix:
   - (a) Xedd tar-riġel, bla pettijiet imwaħħlin, maħdumin bil-malja jew bil-*crochet* (intestatura Nru. 60.03) jew ta' drapp tessili ieħor (barra mill-feltru jew fibra marbuta jew drapp tal-ħjut marbuta bħalhom) (intestatura Nru. 62.05);
   - (b) Xedd tar-riġel qadim li jaqa' taħt l-intestatura Nru. 63.01;
   - (ċ) Oġġetti ta' l-asbestos (intestatura Nru. 68.13);
   - (d) Xedd tar-riġel ortopediku jew apparati oħra ortopediċi jew partijiet tagħhom (intestatura Nru. 90.19); jew
   - (e) Ġugarelli u stvaletti għall-iskejting bl-iskejts imwaħħlin magħhom (Kapitolu 97).

2. Għall-finijiet ta' l-intestaturi Nri. 64.05 u 64.06, il-kelma "partijiet" għandha titqies li ma tinkludix kavilji, protetturi taż-żraben, anelli, krieket taż-żraben, bokkli, ornamenti, ganza, lazzijiet, ġmiemem jew gwarnizzjonijiet oħra (li għandhom ikunu klassifikati fl-intestaturi tagħhom xierqa) jew buttuni jew oġġetti oħra li jaqgħu taħt l-intestatura Nru. 98.01.

3. Għall-finijiet ta' l-intestatura Nru. 64.01, il-frażi "lastiku jew materjal plastiku artifiċjali" għandha titqies li tinkludi kull drapp tessili miksi jew mgħotti minn barra b'wieħed minn dawk il-materjali jew bihom it-tnejn.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
64.01 Xedd tar-riġel b'pettijiet minn barra u wċuħ tal-lastiku jew materjal tal-plastika artifiċjali	15 iżda mhux inqas minn 3c7 il-par	15 iżda mhux inqas minn 3c7 il-par	.
64.02 Xedd tar-riġel b'pettijiet tal-ġilda jew kompożizzjoni tal-ġilda; xedd tar-riġel (barra minn xedd tar-riġel li jaqa' taħt l-intestatura Nru. 64.01) b'pettijiet tal-lastiku jew materjal tal-plastika artifiċjali:			
(A) Bl-uċuħ tal-ġilda u pettijiet ta' kull materjal jew b'pettijiet tal-ġilda jew kompożizzjoni tal-ġilda u wċuħ ta' materjal ieħor	40	30	Nota għal TN 64.02 (A): It-tul tax-xedd tar-riġel għandu jitqies mill-ponta tas-seba' l-kbir sat-tarf nett tat-takkuna.
	iżda mhux inqas minn	iżda mhux inqas minn	
(i) twal 20 cm jew inqas	10c il-par	10c il-par	
(ii) twal 26 cm jew inqas	50c il-par	37c5 il-par	
(iii) itwal minn 26 cm .. .., ...	60c il-par	47c5 il-par	

Kapitolu 64

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
	(B) Oħrajn	15 iżda mhux inqas minn 3c7 il-par	15 iżda mhux inqas minn 3c7 il-par	
64.03	Xedd tar-riġel bil-pettijiet ta' l-injam jew tas-sufra:			
	(A) Li jkollu l-ġilda	L-istess rata bħal T.N. 64.02		
	(B) Oħrajn	15 iżda mhux inqas minn 3c7 il-par	15 iżda mhux inqas minn 3c7 il-par	
64.04	Xedd tar-riġel bil-pettijiet ta' materjali oħra:			
	(A) Li jkollu l-ġilda	L-istess rata bħal T.N. 64.02		
	(B) Oħrajn	15 iżda mhux inqas minn 3c7 il-par	15 iżda mhux inqas minn 3c7 il-par	
64.05	Partijiet tax-xedd tar-riġel (magħdudin l-uċuħ, is-suletti u tkaken li jiġu invitati), ta' kull materjal barra minn metall:			
	(A) Uċuħ tal-ġilda	40	30	
	(B) Oħrajn	0	0	
64.06	Getti, getti twal, *leggins, puttees,* kuxxinetti tal-*cricket,* kuxxinetti għall-protezzjoni tal-qasba tas-sieq u oġġetti bħal dawn, u partijiet tagħhom	37	23	

Kapitolu 65

XEDD TAR-RAS U PARTIJIET TIEGĦU

Noti

1. Dan il-Kapitolu ma jinkludix:
   (a) Ix-xedd tar-ras qadim li jaqa' taħt l-intestatura Nru. 63.01;
   (b) Xibki tax-xagħar tal-bniedem (intestatura Nru. 67.04);
   (ċ) Xedd tar-ras ta' l-asbestos (intestatura Nru. 68.13); jew
   (d) Kpiepel tal-pupi jew kpiekel oħra tal-logħob jew oġġetti tal-karnival tal-Kapitolu 97.

2. L-intestatura Nru. 65.02 għandha titqies bħala li ma tapplikax għall-forom tal-kpiepel magħmulin bil-ħjata (barra minn forom tal-kpiepel magħmulin bil-ħjata fi spirali ta' malji jew strixxi oħra).

Intestatura tat-Tariffa	Ġenerali	Komunità Ekonomika Ewropea	Rimarki
65.01 Forom tal-kpiepel, bażijiet tal-kpiepel u barnużi tal-feltru, la magħluqa fil-forma u lanqas magħmula bil-faldi; *plateaux* u *manchons* (inklużi s-*slit manchons*) tal-fetru	0	0	
65.02 Forom tal-kpiepel, tal-malji jew magħmulin minn malji jew strixxi oħra ta' kull materjal, la magħluqa fil-forma u lanqas magħmula bil-faldi	0	0	
65.03 Kpiepel tal-feltru u xedd għar-ras ieħor tal-feltru, li huwa x-xedd tar-ras magħmul mill-barnuż tal-fetru u *plateaux* li jaqgħu taħt l-intestatura Nru. 65.01, kemm jekk infurrati jew mirqumin kemm jekk le ...	47	30.5	
65.04 Kpiepel u xedd ieħor tar-ras tal-malji jew magħmula minn strixxi, jew oħrajn ta' kwalunkwe materjal, kemm jekk infurrati jew mirqumin u kemm jekk le	47	30.5	
65.05 Kpiepel u xedd ieħor tar-ras (inklużi x-xbieki tax-tax-xagħar), tal-malja jew tal-*crochet*, jew magħmulin mill-bizzilla, feltru jew drapp ieħor tessili bil-pezza (iżda mhux mill-istrixxi) kemm jekk infurrati jew mirqumin jew le	47	30.5	
65.06 Xedd ieħor tar-ras, kemm jekk infurrati jew mirqumin jew le	47	30.5	
65.07 Faxex tar-ras, inforor, għotja, bażijiet tal-kpiepel, *hat frames*, (inklużi *spring frames* tat-tmien), *peaks* u *chinstraps*, għax-xedd tar-ras	0	0	

Kapitolu 66

UMBRELLEL, UMBRELLINI TAX-XEMX, BSATEN, FROSTI, OĠĠETTI TA' L-IRKIB U PARTIJIET TAGĦHOM

Noti

1. Dan il-Kapitolu ma jinkludix:

   (a) Bsaten bil-qies jew simili (intestatura Nru. 90.16);

   (b) Bsaten ta' l-armi tan-nar, bsaten tax-xwabel, bsaten ikkargati jew simili (Kapitolu 93); jew

   (ċ) Oġġetti li jaqgħu taħt il-Kapitolu 97 (per eżempju, umbrelel tal-logħob u umbrelel tax-xemx tal-logħob).

2. L-intestatura Nru. 66.03 għandha titqies bħala li ma tapplikax għal partijiet, gwarnizjonijiet jew aċċessorji ta' materjal tessili, lanqas għal għoti, ġmiemen, strixxi tal-ġild kaxex ta' l-umbrelel jew simili, ta' kull materjal. Oġġetti bħal dawn importati ma', iżda mhux imqiegħda fi, oġġetti li jaqgħu taħt l-intestaturi Nri. 66.01 jew 66.02 għandhom jiġu klassifikati separatament u m'għandhomx jitqiesu bħala li jifformaw parti ta' dawk l-oġġetti.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
66.01 Umbrelel u umbrelel tax-xemx (inklużi l-umbrelel bsaten, l-umbrelel tined, u l-umbrelel tal-gomma u umbrelel simili)	47	30.5	
66.02 Bsaten (inklużi l-bsaten tal-muntanji u bsaten li toqgħod bil-qegħda fuqhom), qasab, frosti, oġġetti ta' l-irkib u simili)	47	30.5	
66.03 Partijiet, *fittings,* gwarnizzjonijiet u aċċessorji ta' oġġetti li jaqgħu taħt l-intestatura Nru. 66.01 jew 66.02	47	30.5	

Kapitolu 67

PJUMI U L-EWWEL RIX PREPARATI U OĠĠETTI LI JSIRU MILL-PJUMI U MILL-EWWEL RIX; FJURI ARTIFIĊJALI; OĠĠETTI MAGĦMULIN MINN XAGĦAR TAL-BNIEDEM; IMRIEWAĦ

Noti

1. Dan il-Kapitolu ma jinkludix:

   (a) Drapp għall-filtru magħmul mix-xagħar tal-bniedem (intestatura Nru. 59.17);

   (b) Motivi ta' fjuri tal-bizzilla, tar-rakkmu jew drapp ieħor tessili (Sezzjoni XI);

   (ċ) Xedd tar-riġel (Kapitolu 64);

   (d) Xedd tar-ras (Kapitolu 65);

   (ċ) Pjumini (intestatura Nru. 96.04), mopop tat-terra (intestatura Nru. 96.05) jew passaturi bil-lanżit (intestatura Nru. 96.06); jew

   (f) Ġugarelli, rekwisit ta' l-isports jew oġġetti tal-Karnival (Kapitolu 97).

2. L-intestatura Nru. 67.01 għandha titqies li ma tapplikax għal:

   (a) Oġġetti (per eżempju, firxa) li fihom il-pjumi jew l-ewwel rix ikunu biss bħala mili jew ikkuttunar;

   (b) Oġġetti ta' lbiesi u aċċessorji tagħhom li fihom il-pjumi jew l-ewwel rix ma jkunux iżjed milli bħala sempliċi mili jew ikkuttunar;

   (ċ) Fjuri artifiċjali jew weraq jew biċċiet tagħhom jew oġġetti magħmulin ta' l-intestatura Nru. 67.02; jew

   (d) Imriewaħ (intestatura Nru. 67.05).

3. L-intestatura Nru. 67.02 għandha titqies li ma tapplikax għal:

   (a) Oġġetti tal-ħġieġ (Kapitolu 70);

   (b) Fjuri artifiċjali, weraq jew frott tal-fuħħar, ġebel, metall, injam jew materjal ieħor, li jsiru f'biċċa waħda bil-forma, bil-forġa, bit-tinqix, bl-istampar jew proċess ieħor jew li jikkonsistu f'partijiet immuntati b'mod ieħor barra milli bl-irbit, inkullar jew metodi bħalhom.

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
67.01	Ġlud u partijiet oħra ta' għasafar bil-pjumi jew l-ewwel rix tagħhom, pjumi, partijiet mill-pjumi, l-ewwel rix, oġġetti li jsiru minnhom (minbarra oġġetti li jaqgħu taħt l-intestatura Nru. 05.07 u pinen u qasab maħdumin)	47	30.5	
67.02	Fjuri artifiċjali, weraq jew frott u partijiet tagħhom; oġġetti magħmulin minn fjuri artifiċjali, weraq jew frott	47	30.5	
67.03	Xagħar tal-bniedem, irranġat, imħallas, ossiġinat jew maħdum xort'oħra; suf jew xagħar ieħor ta' l-annimali preparat biex bih isiru parrokki u oġġetti bħalhom	47	30.5	
67.04	Parrokki, leħja falza, ħuġbejn u xagħar ta' xfar il-għajn, *switches* u oġġetti bħalhom magħmulin mix-xagħar tal-bniedem jew ta' l-annimali jew minn tessili; oġġetti oħra tax-xagħar tal-bniedem (magħdudin xbieki tar-ras)	47	30 5	
67.05	Imriewaħ u *hand screens*, mhux mekkanizzati, ta' kull materjali; *frames* u mankijiet għalihom u partijiet ta' dawn il-*frames* u mankijiet, ta' kull materjal ...	47	30 5	

Sezzjoni XIII

OĠĠETTI TAL-ĠEBEL, TAL-ĠIBS, TAS-SIMENT, TA' L-ASBESTOS, TAL-MAJKA U TA' MATERJALI BĦAL DAWN; PRODOTTI TAĊ-ĊERAMIKA; ĦĠIEĠ U OĠĠETTI TAL-ĦĠIEĠ

Kapitolu 68

OĠĠETTI TAL-ĠEBEL, TAL-ĠIBS, TAS-SIMENT, TA' L-ASBESTOS, TAL-MAJKA U TA' OĠĠETTI BĦAL DAWN

Noti

1. Dan il-Kapitolu ma jinkludix:

(a) Oġġetti li jaqgħu taħt il-Kapitolu 25;

(b) Karta miksija jew imprenjata li taqa' taħt l-intestatura Nru. 48.07 (bħal, karta miksija bit-trab tal-majka jew tal-grafit, karta mogħtija l-qatran jew l-asfalt);

(ċ) Drapp tessili miksi jew imprenjat li jaqa' taħt il-Kapitolu 59 (bħal, drapp miksi bil-majka, drapp mogħti l-qatran jew l-asfalt);

(d) Oġġetti li jaqgħu taħt il-Kapitolu 71;

(e) Għodod jew partijiet tal-għodod, li jaqgħu taħt il-Kapitolu 82;

(f) Ġebel litografiku ta' l-intestatura Nru. 84.34;

(ġ) Insulaturi elettriċi (intestatura Nru. 85.25) jew *fittings* ta' materjal għall-isolazzjoni li jaqgħu taħt l-intestatura Nru. 85.26;

(ħ) Trapani tad-dentisti (intestatura Nru. 90.17);

(ij) Oġġetti li jaqgħu taħt il-Kapitolu 91 (bħal, arloġġi u kaxxi għall-arloġġi);

(k) Oġġetti li jaqgħu taħt l-intestatura Nru. 95.07;

(l) Oġġetti li jaqgħu taħt il-Kapitolu 97(per eżempju, ġugarelli, logħob u oġġetti ta' li *sports*);

(m) Oġġetti li jaqgħu taħt l-intestatura Nru. 98.01 (bħal, buttuni), Nru. 98.05 (bħal, lapsijiet tal-lavanja) jew Nru. 98.06 (bħal, lavanji tad-disinn); jew

(n) Xogħlijiet ta' l-arti, oġġetti għall-kollezzjonisti jew antikitajiet (Kapitolu 99).

2. Fl-intestatura Nru. 68.02 il-frażi "ġebla maħduma għall-monumenti jew għall-bini" għandha titqies li tapplika mhux biss għall-varjetajiet ta' ġebel imsemmija fl-intestaturi Nri. 25.15 u 26.16 iżda wkoll għall-ġebel l-ieħor kollu naturali bħal, kwarzit, żnied, dolomit u steatit) maħdum b'mod bħal dan; iżda għandu jitqies li ma japplikax għal-lavanja.

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
68.01	*Setts* għat-toroq u ċangar, kurduna tal-bankini u ċangaturi tal-ġebel naturali (barra minn lavanja) ...	0	0	
68.02	Ġebel maħdum għall-monumenti jew għall-bini, u oġġetti minnhom (magħdudin kubi tal-możajk), barra minn oġġetti li jaqgħu taħt l-intestatura Nru. 68.01 jew fil-Kapitolu 69:			
	(A) *Steatite* balls importati għal skopijiet industrijali	0	0	
	(B) Oħrajn	37	23	
68.03	Lavanja maħduma u oġġetti tal-lavanja, magħdudin oġġetti ta' lavanja agglomerata	37	23	
68.04	Ġebel ta' fuq ta' l-imtieħen, ġebel ta' taħt ta' l-imtieħen, roti tas-senn u oġġetti bħalhom (magħdudin ir-roti, l-irjus, id-diski u l-ponot għas-senn, temprar, lustrar, ravvivar u qtugħ) tal-ġebla naturali (agglomerata jew mhix), ta' abrasivi agglomerati naturali jew artifiċjali, jew tal-fuħħar, bil-kapsuli, marloċċi, bokkini, fusien jew mingħajrhom u oġġetti bħalhom ta' materjali oħra, imma mingħajr qafas; segmenti u partijiet oħra lesti ta' dawn il-ġebliet u roti, tal-ġebel naturali, (agglomerati jew le), ta' abrasivi agglomerati naturali jew artifiċjali, jew tal-fuħħar ...	0	0	

Kapitolu 68

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
68.05 Ġebel għat-tindif ta' l-idejn, mwielaq, imsenen, ġebel li jsinn u oġġetti bħalhom, tal-ġebel naturali, ta' abrasivi agglomerati naturali jew artifiċjali jew tal-fuħħar	0	0	
68.06 Trab jew granelli abrasivi naturali jew artifiċjali, fuq bażi ta' drapp minsuġ, tal-karta, tal-*paperboard* jew ta' materjali oħra, sew jekk imfasslin jew meħjutin kemm jekk le jew magħmulin xort'oħra	0	0	
68.07 Suf minerali, *rock wool* u suf ieħor minerali bħal dan; vermikulit esfoljat, tafal mifrux, *foamed slag* u materjali minerali bħal dan; vermikulit esfoljat, u oġġetti ta' materjali minerali li jiżolaw is-sħana, li jiżolaw il-ħsejjes, jew li jassorbixxu l-ħsejjes, barra minn dawk li jaqgħu taħt l-intestatura Nru. 68.12, jew 68.13, jew fil-Kapitolu 69	0	0	
68.08 Oġġetti ta' l-asfalt jew ta' materjal bħalu (bħal, *bitumen* tal-petroleum jew qatran tal-faħam) ...	15	9.7	
68.09 Panewijiet, twavel, madum, blokki u oġġetti bħal dawn tal-fibra veġetali, tal-fibra ta' l-injam, tat-tiben, taċ-ċangatura jew ta' l-iskart ta' l-injam (magħduda s-serratura), agglomerati bis-siment, ġibs jew sustanzi oħra minerali li jgħaqqdu	10	6.5	
68.10 Oġġetti ta' materjal tal-ġibs:			
(A) Statwi, figurini u oġġetti ornamentali	47	30.5	
(B) Oħrajn	15	9.7	
68.11 Oġġetti tas-siment (magħdud is-*slag cement,* tal-konkos jew tal-ġebla artifiċjali (magħdud l-irħam granulat agglomerat mas-siment), sew jekk rinforzat kemm jekk le:			
(A) Madum tas-siment, inverniċjat jew le, ukoll dak li jkollu l-irħam, tax-xorta magħmul lokalment u li soltu huwa maħsub għaċ-ċangjar ta' l-art; statwi, figurini u oġġetti ornamentali	47	30.5	
(B) Oħrajn	27	13	
68.12 Oġġetti ta' l-asbestos-siment, ta' fibra ċelluloża tas-siment jew oġġetti bħalhom	27	13	

Kapitolu 68

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
68.13 Asbestos maħdum u oġġetti magħmulin minnu (bħal, *board,* ħajt u drapp ta' l-asbestos; ilbies ta' l-asbestos, materjal ta' l-asbestos għat-twaħħil), sew jekk rinforzati kemm jekk le, barra minn oġġetti li jaqgħu taħt l-intestatura Nru. 68.14; taħlitiet b'bażi ta' l-asbestos u taħlitiet b'bażi ta' l-asbestos u karbonat tal-manjesja, u oġġetti ta' dawn it-taħlitiet	0	0	
68.14 Materjal għall-frizzjoni (segmenti, diski, *washers, strips,* folji, pjanċi, rollijiet u materjali bħal dawn) ta' xorta tajba għal *brakes,* għal *clutches* jew oġġetti bħalhom, b'bażi ta' l-asbestos, sustanzi oħra minerali jew taċ-ċelluloża, sew jekk kombinat ma' materjal tessili kemm jekk le jew materjal ieħor	27	13	
68.15 Majka maħduma u oġġetti tal-majka, magħdudin *splittings* marbutin mal-majka fuq support tal-karta jew tad-drapp (bħal, majkanit u majkafolju) ...	0	0	
68.16 Oġġetti tal-ġebel jew ta' sustanzi oħra minerali (magħdudin l-oġġetti tat-torba), mhux speċifikati jew inklużi band'oħra:			
(A) Statwi, figurini u oġġetti ornamentali	47	30.5	
(B) Oħrajn	0	0	

Kapitolu 69

PRODOTTI TAĊ-ĊERAMIKA

NOTI

1. L-intestaturi ta' dan il-Kapitolu għandhom jitqiesu li japplikaw biss għal prodotti taċ-ċeramika li jkunu jinħmew wara li tingħatalhom il-forma. L-intestaturi Nri. 69.04 sa 69.14 għandhom jitqiesu li japplikaw biss għal dawn il-prodotti barra minn oġġetti għall-iżolazzjoni tas-sħana u oġġetti li jifilħu għan-nar.

2. Dan il-Kapitolu ma jinkludix:

(a) Oġġetti li jaqgħu taħt il-Kapitolu 71 (per eżempju, ġojjellerija artifiċjali);

(b) *Cermets* li jaqgħu taħt l-intestatura Nru. 81.04;

(ċ) Iżolaturi elettriċi (intestatura Nru. 85.25) jew *fittings* ta' materjal għall-iżolazzjoni li jaqgħu taħt l-intestatura Nru. 85.26;

(d) Snien artifiċjali (intestatura Nru. 90.19);

(e) Oġġetti li jaqgħu taħt il-Kapitolu 91 (per eżempju, arloġġi u kaxxi ta' l-arloġġi);

(f) Oġġetti li jaqgħu taħt il-Kapitolu 97 (per eżempju, ġugarelli, logħob u oġġetti ta' l-*isports*);

(ġ) Pipi, buttuni jew oġġetti oħra li jaqgħu taħt il-Kapitolu 98; jew

(ħ) Statwi oriġinali, oġġetti għall-kollezzjonisti jew antikitajiet (Kapitolu 99).

Sotto-Kapitolu I

OĠĠETTI GĦALL-IŻOLAZZJONI TAS-SĦANA U LI JIFILĦU GĦAN-NAR

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
69.01	*Bricks*, għall-iżolazzjoni tas-sħana, blokki, madum u oġġetti oħra għall-iżolazzjoni tas-sħana magħmulin minn *meals* ta' fossili siliċju jew minn trab siliċju bħalu (per eżempju, *kieselguhr*, *tripolite* jew *diatomite*)	0	0	
69.02	*Bricks* li jifilħu għan-nar, blokki, madum u oġġetti għall-bini bħalhom li jifilħu għan-nar, barra minn oġġetti li jaqgħu taħt l-intestatura Nru. 69.01 ...	0	0	
69.03	Oġġetti oħra li jifilħu għan-nar (per eżempju, storti, griġjoli, *muffles*, żennuniet, *plugs*, supporti, kuppetti, tubi, kanen, pjanċi u virgi), barra l-oġġetti li jaqgħu taħt l-intestatura Nru. 69.01	0	0	

Sotto-Kapitolu II

PRODOTTI OĦRA TAĊ-ĊERAMIKA

69.04	*Bricks* għall-bini (magħdudin blokki għall-iċċangar, madum għas-support jew mili u oġġetti bħalhom)	27	13	
69.05	Madum għas-soqfa, katusi għal ras iċ-ċmieni, għotjien taċ-ċmieni, *lines* taċ-ċmieni, *cornices* u oġġetti oħra għall-bini, magħdudin ornamenti arkitettoniċi	27	13	
69.06	Katusi, kandotti u *guttering* (magħdudin *angles*, *bends* u *fittings* bħalhom	27	13	
69.07	*Sets*, ċangaturi u ċangar, madum għaċ-ċmieni u għall-ħitan, mhumiex verniċjati	27	13	
69.08	*Sets*, ċangaturi u ċangar, madum għaċ-ċmieni u għall-ħitan, verniċjati	27	13	

Kapitolu 69

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
69.09 Oġġetti tal-laboratorju, kimiċi jew industrjali; ħwat, bramel u reċipjenti bħalhom ta' xorta li tintuża fil-biedja; qsari, važetti u oġġetti bħalhom ta' xorta li komunement tintuża għall-ġarr jew ippakkjar ta' oġġetti	0	0	
69.10 Mejjilli, friskaturi, *bidets,* vaski tad-*W.C.*, awrinari, banjijiet u oġġetti sanitarji li jitwaħħlu bħal dawn	27	13	
69.11 Oġġetti tal-mejda u oġġetti oħra ta' xorta li komunement tintuża għal finijiet domestiċi jew tat-twaletta, tal-porċellana jew tal-kina (magħduda porċellana mhix miżbugħa jew verniċjata u porċellana ta' Paros)	27	13	
69.12 Oġġetti tal-mejda u oġġetti oħra ta' xorta li komunement tintuża għal finijiet domestiċi jew tat-twaletta, ta' xorta oħra ta' fuħħar	27	13	
69.13 Statwetti u ornamenti oħra, u oġġetti għall-ornament tal-persuna, oġġetti ta' għamara	57	37	
69.14 Oġġetti oħra	47	30.5	

Kapitolu 70

ĦĠIEĠ U OĠĠETTI TAL-ĦĠIEĠ

NOTI

1. Dan il-Kapitolu ma jinkludix:
   (a) Enamel taċ-ċeramika (intestatura Nru. 32.08);
   (b) Oġġetti li jaqgħu taħt il-Kapitolu 71 (per eżempju, ġojjellerija artifiċjali);
   (ċ) Iżolaturi ta' l-elettriku (intestatura Nru. 85.25) jew *fittings* ta' materjal ta' iżolazzjoni li jaqgħu taħt l-intestatura Nru. 85.26;
   (d) Siringi ipodermiċi, għajnejn artifiċjali, termometri, barometri, idrometri, elementi ottiċi maħduma ottikalment jew oġġetti li jaqgħu taħt il-Kapitolu 90;
   (e) Ġugarelli, logħob, oġġetti meħtieġa għall-*isports*, ornamenti tas-siġra tal-Milied jew oġġetti oħra li jaqgħu taħt il-Kapitolu 97 (mhux magħduda għajnejn tal-ħġieġ mingħajr mekkaniżmi għall-pupi jew għall-oġġetti tal-Kapitolu 97); jew
   (f) Buttuni, *fitted vacuum flasks*, *sprays* tal-fwieħa jew *sprays* bħal dawn jew oġġetti oħra li jaqgħu taħt il-Kapitolu 98.

2. Ir-riferenza li hemm fl-intestatura Nru. 70.07 għal "ħġieġ imdewweb irrumblat, miġbud jew minfuħ (magħdud ħġieġ imlellex jew retinat) maqtugħ f'forma li ma tkunx forma rettangolari, jew mgħawweġ jew xort'oħra maħdum (per eżempju, *edge worked* jew inċiż), sew jekk bil-wiċċ midħun jew immolat sew jekk le," għandha tittieħed li tapplika għall-oġġetti magħmula minn ħġieġ bħal dak, kemm-il-darba ma jkunux iffurmati jew mgħammra b'materjal ieħor.

3. Għall-finijiet ta' l-intestatura Nru. 70.20, il-frażi "suf" tfisser:
   (a) Swief minerali b'kontenut ta' silika (SiO_2) ta' mhux inqas minn 60% fil-piż;
   (b) Swief minerali b'kontenut ta' silika (SiO_2) ta' inqas minn 60% iżda b'kontenut ta' *alkaline oxide* (K_2O u/jew Na_2O) ta' iżjed minn 5% fil-piż jew b'kontenut ta' *boric oxide* (B_2O_3) ta' iżjed minn 2% fil-piż.

   Swief minerali li ma jaqblux mad-deskrizzjoni ta' hawn fuq għandhom jaqgħu taħt l-intestatura Nru. 68.07.

4. Għall-finijiet tan-Nomenklatura, il-frażi "ħġieġ" għandha tittieħed li tapplika wkoll għal kwarzu mdewweb jew għal silika mdewba.

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
70.01	Skart tal-ħġieġ (*cullet*); ħġieġ fil-massa (mhux magħdud ħġieġ ottiku)	0	0	
70.02	Ħġieġ tal-varjetà magħrufa bħala ħġieġ "enamel", fil-massa, vireg u tubi	0	0	
70.03	Ħġieġ fi blalen, vireg u tubi, mhux maħduma (li ma jkunx ħġieġ ottiku)	0	0	
70.04	Ħġieġ mhux maħdum, imdewweb jew irrumblat (magħdud ħġieġ imlellex jew retinat) sew jekk biddisinn sew jekk le, f'rettangoli	27	13	
70.05	Ħġieġ mhux maħdum, miġbud jew minfuħ (magħdud ħġieġ imlellex) f'rettangoli	27	13	
70.06	Ħġieġ imdewweb, irrumblat, miġbud jew minfuħ (magħdud ħġieġ imlellex jew retinat) f'rettangoli, bil-wiċċ mitħun jew immolat, iżda mhux maħdum aktar	27	13	
70.07	Ħġieġ imdewweb, irrumblat, miġbud jew minfuħ (magħdud ħġieġ imlellex jew retinat) maqtugħ għal forma li ma tkunx forma rettangolari, jew mgħawweġ jew xort'oħra maħdum (per eżempju, *edge worked* jew inċiż), sew jekk bil-wiċċ midħun jew immolat sew jekk le; *multiple-walled insulating glass; leaded lights* u oġġetti bħal dawn	27	13	
70.08	Ħġieġ ta' sikurtà li jikkonsisti fi ħġieġ ittemprat jew ħġieġ laminat, fil-forma jew le	27	13	
70.09	Mirja tal-ħġieġ (magħduda mirja li juru wara) mhux gwarniċjati, gwarniċjati jew bid-dahar	47	30.5	

Kapitolu 70

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
70.10 Damiġġiani, fliexken, vażetti, *pots,* reċipjenti tubulari u reċipjenti bħal dawn, tal-ħġieġ, ta' xorta wżati komunement għal-ġarr jew għall-ippakkjar ta' oġġetti; tappijiet u oġġetti oħra li jagħlqu, tal-ħġieġ ...	0	0	
70.11 Envilopsijiet tal-ħġieġ (magħduda bozoz u tubi) għal lampi elettriċi, valvoli elettroniċi jew oġġetti bħalhom	0	0	
70.12 Il-partijiet interni tal-ħġieġ għal *vacuum flasks* jew għal reċipjenti oħra tal-*vacuum*	27	13	
70.13 Oġġetti tal-ħġieġ (li ma jkunux oġġetti li jaqgħu taħt l-intestatura Nru. 70.19) ta' xorta komunement użata għal skopijiet tal-mejda tal-kċina, tat-twaletta jew ta' l-uffiċċju għal dekorazzjoni ta' ġewwa, jew għal użu simili:			
(A) *Cut glass* u oġġetti tal-ħġieġ ornamentali ...	57	37	
(B) Oħrajn	27	13	
70.14 Oġġetti tal-ħġieġ li jdawlu, oġġetti tal-ħġieġ li jissinjalaw u komponenti ottiċi ta' ħġieġ, mhux maħduma ottikalment lanqas ta' ħġieġ ottiku	47	30.5	
Nota: Fittings għal-lampi tas-sajd kif ċertifikati mid-Direttur ta' l-Agrikoltura	0	0	
70.15 Ħġieġ ta' l-arloġġi u ħġieġ bħal dan (magħdud ħġieġ ta' xorta wżata għan-nuċċalijiet tax-xemx iżda mhux magħduda ħġieġ tajjeb għal lentijiet korrettivi), ikkorvat, imgħawweġ, imħaffer u bħalhom, sferi talħġieġ u segmenti ta' sferi, ta' xorta wżata għall-manifattura ta' ħġieġ ta' l-arloġġi u oġġetti bħalhom	27	13	
70.16 Madum, ċangaturi, *slabs,* blokki għal paviment, *squares* u oġġetti oħra ta' ħġieġ impressat jew mudellat, ta' xorta komunement użata f'bini; ħġieġ multiċellulari fi blokki, *slabs, plates,* pjanċi, pannelli u forom bħal dawn	27	13	
70.17 Oġġetti tal-ħġieġ tal-laboratorju ta' l-iġjene u farmaċewtiċi, sew jekk bis-sinjali tal-kejl jew ikkalibrati sew jekk le; ampulli tal-ħġieġ	0	0	
70.18 Ħġieġ ottiku u komponenti ta' ħġieġ ottiku, li ma jkunux komponenti maħduma ottikalment; *blanks* għal-lentijiet korrettivi	0	0	

Kapitolu 70

Intestatura tat-Tariffa	*Ġenerali*	*Komunita Ekonomika Ewropea*	*Rimarki*
70.19 Żibeġ tal-ħġieġ, perli artifiċjali, ġebel prezzjuż u semi-prezzjuż, artifiċjali, frak u trab, u oġġetti oħra żgħar tal-ħġieġ ta' fantasija jew dekorattivi bħal dawn, u oġġetti tal-ħġieġ magħmula minnhom; kubi tal-ħġieġ u platti żgħar tal-ħġieġ, sew jekk fuq appoġġ, għal mużajk, u skopijiet dekorattivi bħal dawn; għajnejn artifiċjali, tal-ħġieġ, magħduda dawk għall-ġugarelli iżda mhux magħduda għall-użu mill-bniedem; ornamenti u oġġetti oħra ta' fantasija ta' ħġieġ għall-ħdim tal-lampi; fili tal-ħġieġ (ballotini):			Nota għal T.N. 70.19 (A): Għat-tifsira ta' "oġġetti elenkati għall-industrji lokali" are Nota għat-T.N. 39.07 (A).
(A) Oġġetti elenkati għall-industrija lokali ...	0	0	
(B) Kubi tal-możajk, ornamenti, prodotti immuntati u oġġetti ta' fantasija	27	13	
(Ċ) Oħrajn	0	0	
70.20 Fibra tal-ħġieġ (magħduda suf), ħjut, drappijiet, u oġġetti magħmula minnhom:			
(A) Fibra tal-ħġieġ (magħdud suf), ħjut u drappijiet	0	0	
(B) Tubi tal-fibra tal-ħġieġ miksijin bil-plastika għall-manifattura tal-batteriji	0	0	
(Ċ) Oħrajn	27	13	
70.21 Oġġetti oħra tal-ħġieġ	37	23	

Sezzjoni XIV

ĠAWHAR, ĦAĠAR PREZZJUŻ U SEMI-PREZZJUŻ, METALLI PREZZJUŻI, METALLI PREZZJUŻI "ROLLED", U OĠĠETTI MAGĦMULIN MINNHOM; ĠOJJELLERIJA ARTIFIĊJALI; MUNITA

Kapitolu 71

ĠAWHAR, ĦAĠAR PREZZJUŻ U SEMI-PREZZJUŻ, METALLI PREZZJUŻI, METALLI PREZZJUŻI "ROLLED" U OĠĠETTI MAGĦMULIN MINNHOM; ĠOJJELLERIJA ARTIFIĊJALI

Noti

1. Bla ħsara għan-Nota 1 (a) tas-Sezzjoni VI u ħlief kif hemm provdut hawn taħt, l-oġġetti kollha magħmulin għal kollox jew f'parti:
   (a) Minn ġawhar jew minn ħaġar prezzjuż jew semi-prezzjuż (naturali, sintetiku jew rikostruwit); jew
   (b) Minn metall prezzjuż jew metall prezzjuż *rolled*, għandhom ikunu klassifikati f'dan il-Kapitolu u mhux f'xi Kapitolu ieħor.

2. (a) L-intestaturi Nri. 71.12, 71.13 u 71.14 ma jinkludux oġġetti li fihom il-metall prezzjuż jew il-metall prezzjuż *rolled* ikun jinsab bħala kostitwenti minuri biss, bħal *fittings* minuri jew ornamenti minuri (bħal, monogrammi, puntali u vajlori), u l-paragrafu (b) tan-Nota ta' qabel din ma japplikax għal dawk l-artikoli.
   (b) L-intestatura Nru. 71.15 ma tinkludix oġġetti li għandhom fihom metall prezzjuż jew metall prezzjuż *rolled* (barra minn kostitwenti minuri).

3. Dan il-Kapitolu ma jinkludix:
   (a) Amalgami ta' metall prezzjuż, u metall prezzjuż kolojdali (intestatura Nru. 28.49);
   (b) Materjali sterili għall-ħjata kirurġika, mili tas-snien u oġġetti oħra li jaqgħu taħt il-Kapitolu 30;
   (ċ) Oġġetti li jaqgħu taħt il-Kapitolu 32 (bħal, lustini);
   (d) Boroż u oġġetti oħra li jaqgħu taħt l-intestatura Nru. 42.02 jew 42.03;
   (e) Oġġetti ta' l-intestatura Nru. 43.03 jew 43.04;
   (f) Oġġetti ta' l-intestatura taħt is-Sezzjoni XI (tessili u oġġetti tessili);
   (ġ) Xedd tar-riġel (Kapitolu 64) u xedd tar-ras (Kapitolu 65);
   (ħ) Umbrelel, bsaten u oġġetti oħra li jaqgħu taħt il-Kapitolu 66;
   (ij) Imriewaħ u *hand screens* ta' l-intestatura Nru. 67.05;
   (k) Munita (Kapitolu 72 jew 99);
   (l) Oġġetti abrasivi li jaqgħu taħt l-intestaturi Nri. 68.04, 68.05, 68.06 jew il-Kapitolu 82, li jkollhom trab jew għabra ta' ġebel prezzjuż jew semi-prezzjuż (naturali jew sintetiku); oġġetti tal-Kapitolu 82 bil-parti li tinħadem tal-ġebel prezzjuż jew semi-prezzjuż (naturali, sintetiku jew rikostruwit) fuq *support* tal-metall bażi; makkinarju, apparati mekkaniċi u oġġetti elettriċi, u partijiet tagħhom, li jaqgħu taħt is-Sezzjoni XVI, li ma jkunux oġġetti għal kollox ta' ħaġar prezzjuż jew semi-prezzjuż (naturali, sintetiku jew rikostruwit);
   (m) Oġġetti li jaqgħu taħt il-Kapitolu 90, 91 jew 92 (strumenti xjentifiċi, arloġġi jew strumenti tal-mużika);
   (n) Armi jew partijiet tagħhom (Kapitolu 93);
   (o) Oġġetti li jidħlu taħt in-Nota 2 tal-Kapitolu 97;
   (p) Oġġetti li jaqgħu taħt l-intestaturi tal-Kapitolu 98 barra mill-intestaturi Nri. 98.01 u 98.12; jew
   (q) Skulturi u statwi oriġinali (intestatura Nru. 99.03), oġġetti tal-kollezjonisti (intestatura Nru. 99.05) u antikitajiet aktar antiki minn 100 sena (intestatura Nru. 99.06), barra minn ġawhar jew ħaġar prezzjuż jew semi-prezzjuż.

4. (a) Il-kelma "ġawhar" għandha titqies li tinkludi ġawhar koltivati;
   (b) Il-frażi "metall prezzjuż" tfisser fidda, deheb, platinu u metalli oħra tal-grupp tal-platinu;
   (ċ) Il-frażi "metalli oħra tal-grupp tal-platinu" tfisser iridju, osmju, palladju, rolju u rutenju.

5. Għall-finijiet ta' dan il-Kapitolu, kull liga (magħduda taħlita ta' ħaġar sinter) li jkun fiha metall prezzjuż għandha titqies bħala liga ta' metall prezzjuż jekk, u biss jekk, xi metall prezzjuż wieħed ikollu piż daqs tnejn fil-mija tal-liga. Ligi ta' metall prezzjuż għandhom ikunu klassifikati skond ir-regoli ta' hawn taħt:
   (a) Liga li jkollha piż ta' tnejn fil-mija jew aktar platinu, għandha titqies biss bħala liga tal-platinu;
   (b) Liga li jkollha piż ta' tnejn fil-mija jew aktar deheb iżda mhux platinu, jew piż ta' inqas minn tnejn fil-mija platinu, għandha titqies biss bħala liga tad-deheb;
   (ċ) Ligi oħrajn li jkollhom piż ta' tnejn fil-mija jew aktar fidda għandhom jitqiesu bħala ligi tal-fidda.

   Għall-finijiet ta' din in-Nota, il-metalli tal-grupp tal-platinu għandhom jitqiesu bħala metal wieħed u għandhom jitqiesu bħalikieku kienu platinu.

6. Ħlief fejn ir-rabta tal-kliem ma teħtieġx xort'oħra, kull riferenza f'dawn in-Noti jew x'imkien ieħor fin-Nomenklatura għal metall prezzjuż jew għal xi metall prezzjuż partikolari għandha titqies li tinkludi riferenza għal ligi trattati bħala ligi ta' metall prezzjuż jew tal-metall partikolari skond ir-regoli fin-Nota 5 ta' hawn fuq, iżda mhux għal metall prezzjuż *rolled* jew għal metall bażi jew non-metalli miksijin jew maħsulin b'metal prezzjuż.

7. Il-frażi "metall prezzjuż *rolled*" tfisser materjal magħmul b'bażi ta' metall li fuq wiċċ wieħed jew aktar tiegħu tit-waħħal bis-saldar, brejżjar, weldjar, laminatura bis-sħana jew mezzi mekkaniċi bħal dawn kisja ta' metall prezzjuż. Il-frażi għandha tittieħed ukoll li tinkludi metall bażi intarsjat b'metall prezzjuż.

8. Għall-finijiet ta' l-intestatura Nru. 71.12, il-frażi "oġġetti tal-ġojjellerija" tfisser:

a) Kull oġġett żgħir għat-tiżjin tal-persuna (kemm jekk immontat b'ġemmi kemm jekk le) (bħal, ċrieket, *bracelets*, ġiżirani, labar, imsielet, polki, *fobs*, pendenti, labar ta' l-ingravata ,buttuni tal-pulzieri, buttuni tal-għonq, medalji reliġjużi jew medalji oħra u dekorazzjonijiet'; u

(b) Oġġetti għall-użu personali ta' xorta li normalment jinġarru fil-but, fil-borża jew fuq il-persuna (bħal kaxxi tas-sigaretti, kaxxi tat-terra, *chain purses*, kaxxi tal-kawxù).

9. Għall-finijiet ta' l-intestatura Nru. 71.13 il-frażi "oġġetti tas-sengħa ta' l-arġentieri" tinkludi dawk l-oġġetti bħala ornamenti, oġġetti tal-mejda, oġġetti tat-twaletta, rekwiżiti għal min ipejjep u oġġetti oħra għall-użu fid-dar, fl-uffiċċju jew użu reliġjuż.

10. Għall-finijiet ta' l-intestatura Nru. 71.16, il-frażi "ġojjellerija artifiċjali" tfisser oġġetti tal-ġojjellerija fis-sens tal-paragrafu (a) tan-Nota 8 ta' hawn fuq (iżda mhux magħdudin il-buttuni, il-buttuni tal-għonq, tal-pulzieri jew oġġetti oħra ta' l-intestatura Nru. 98.01 jew pettnijiet, molol tax-xagħar jew oġġetti bħal dawn ta' l-intestatura Nru. 98.12), li ma jkunx fihom ġawhar, ħaġar prezzjuż jew semi-prezzjuż (naturali, sintetiċi jew rikostruwiti) lanqas (hlief bħala *plating* jew bħala kostitwenti minuri) metall prezzjuż jew metali prezzjuż *rolled*, u magħmulin:

(a) Għal kollox jew f'parti minn metall bażi, sew jekk maħsulin b'metall prezzjuż kemm jekk le); jew

(b) Għallanqas minn żewġ materjali (bħal, injam u ħġieġ, għadam u ambra, madreperla u materjal plastiku artifiċjali), bla ma jitqiesu l-materjali (bħal, fili tal-ġiżirani) użati biss għall-montatura.

11. Kaxxetti, kaxxi u kontenuti bħal dawn importati ma' oġġetti ta' dan il-Kapitolu għandhom ikunu klassifikati ma' dawn l-oġġetti jekk ikunu ta' xorta normalment mibjugħin magħhom. Kaxxetti, kaxxi u kontenuti bħal dawn importati separatament għandhom ikunu klassifikati taħt l-intestatura xierqa tagħhom.

Sotto-Kapitolu I

ĠAWHAR U ĦAĠAR PREZZJUŻ U SEMI-PREZZJUŻ

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
71.01 Ġawhar, mhux maħdum jew maħdum, iżda mhux immuntat, imqiegħed f'postu jew midmum (barra minn ġawhar mhux gradat midmum provviżorjament għall-ħeffa ta' trasport)	60	45	
71.02 Ħaġar prezzjuż u semi-prezzjuż, mhux maħdum, maqtugħ jew xort'oħra maħdum, iżda mhux immontat, imqiegħed f'postu jew midmum (barra minn ħaġar mhux gradat midmum provviżorjament għall-ħeffa ta' trasport):			
(A) Mhux maħdum; isserrat fi tnejn imma mhux maħdum aktar	0	0	
(B) Oħrajn	60	45	
71.03 Ħaġar prezzjuż jew semi-prezzjuż sintetiku, mhux maħdum, maqtugħ jew maħdum xort'oħra, iżda mhux immontat, imqiegħed f'postu jew midmum (barra minn ħaġar mhux gradat midmum provviżorjament għall-ħeffa ta' trasport):			
(A) Mhux maħdum	0	0	
(B) Oħrajn	60	45	
71.04 Trab u għabra ta' ħaġar prezzjuż naturali jew sintetiku jew ħaġar semi-prezzjuż	0	0	

Sotto-Kapitolu II

METALLI PREZZJUŻI U METALLI PREZZJUŻI "ROLLED", MHUX FONDUTI, MHUX MAĦDUMIN JEW SEMI-MANIFATTURATI

71.05 Fidda, fidda indurata u fidda maħsula bil-platinu, mhux fonduti jew semi-manifatturati:			
(A) Folji tal-fidda	37	23	
(B) Oħrajn	0	0	

Kapitolu 71

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
71.06 Fidda *rolled*, mhux maħduma jew semi-manifatturata	0	0	
71.07 Deheb, magħdud id-deheb maħsul bil-platinu, mhux maħdum jew semi-manifatturat:			
(A) Folja tad-deheb	37	23	
(B) Oħrajn	0	0	
71.08 Deheb *rolled* fuq metall bażi jew fidda, mhux maħdum jew semi-manifatturat	0	0	
71.09 Platinu u metalli oħra tal-grupp tal-platinu, mhux maħdumin jew semi-manifatturati	0	0	
71.10 Platinu, *rolled* jew metalli oħra tal-grupp tal-platinu, fuq metall bażi jew metall prezzjuż, mhux maħdumin jew semi-manifatturati	0	0	
71.11 Knis, residwi, *lemels*, u skart u fdalijiet oħra ta' l-arġentiera jew ġojjellieri, minn metall prezzjuż	0	0	

Sotto-Kapitolu III

ĠOJJELLERIJA, OĠĠETTI TA' L-ARĠENTIERA U OĠĠETTI OĦRA

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
71.12 Ġojjellerija u partijiet tagħha, oġġetti ta' metall prezzjuż jew metall prezzjuż *rolled*	75	60	
71.13 Oġġetti tas-sengħa ta' l-arġentiera u partijiet tagħhom, ta' metall prezzjuż jew metall prezzjuż *rolled*, barra minn oġġetti li jaqgħu taħt l-intestatura Nru. 71.12:			
(A) Forom, timbri u pressi f'forma ta' bjanki biex jitlestew lokalment f'oġġetti taħt din l-intestatura	50	35	
(B) Oħrajn	75	60	
71.14 Oġġetti oħra ta' metall prezzjuż jew metall prezzjuż *rolled*:			
(A) Oġġetti għal użu tekniku jew tal-laboratorju fi produzzjoni industrjali	0	0	
(B) Oħrajn	75	60	
71.15 Oġġetti li huma, jew li jinkorporaw fihom ġawhar, ħaġar prezzjuż jew semi-prezzjuż (naturali, sintetiku jew rikostruwit)	75	60	
71.16 Ġojjellerija artifiċjali	47	30.5	
Nota: *Fittings* għall-produzzjoni industrjali ...	0	0	

Kapitolu 72

MUNITA

NOTA

Dan il-Kapitolu ma jinkludix bċejjeċ tal-kollezzjonisti (intestatura Nru. 99.05).

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
72.01 Munita	0	0	

Sezzjoni XV
METALLI BAŻI U OĠĠETTI TA' METALLI BAŻI

Noti

1. Dan il-Kapitolu ma jinkludix:
   (a) Kuluri preparati, linka jew prodotti oħrajn b'bażi ta' *flakes* metalliċi jew trab li jaqgħu taħt l-intestaturi Nri. 32.08, 32.09, 32.10, 32.13.
   (b) *Ferro-cerium* jew ligi oħra poroforiċi (intestatura Nru. 36.07);
   (ċ) Xedd tar-ras jew partijiet minnu li jaqgqħu taħt l-intestatura Nru. 65.06 jew 65.07;
   (d) *Frames* ta' umbrelel, u oġġetti oħra ta' l-intestatura Nru. 66.03;
   (e) Oġġetti li jaqgħu taħt il-Kapitolu 71 (per eżempju, ligi ta' metall prezzjuż, metalli prezzjużi *rolled* u ġojjellerija artifiċjali);
   (f) Oġġetti li jaqgħu taħt is-Sezzjoni XVI (makkinarju, apparati mekkaniċi u oġġetti elettriċi);
   (ġ) Linji agglomerati tal-ferrovija u tat-tram (intestatura Nru. 86.10) jew oġġetti oħra li jaqgħu taħt is-Sezzjoni XVII (vejikoli, bastimenti u dgħajjes, inġenji ta' l-ajru);
   (ħ) Strumenti u apparti ta' metall bażi ta' xorta li taqa' taħt is-Sezzjoni XVIII, magħduda l-molol ta' l-arloġġi;
   (ij) Ċomb mhux preparat għall-munizzjon (intestatura Nru. 93.07) jew oġġetti oħra li jaqgħu taħt is-Sezzjoni XIX (armi u munizzjon);
   (k) Oġġetti li jaqgħu taħt il-Kapitolu 94 (supporti tal-għamara u ta' l-imtieraħ);
   (l) Għeriebel ta' l-idejn (intestatura Nru. 96.06);
   (m) Oġġetti li jaqgħu taħt il-Kapitolu 97 (per eżempju, ġugarelli, logħob u rekwiżiti ta' l-*isports*); jew
   (n) Buttuni, pinen, *pencil-holders*, pennini u oġġetti oħra li jaqgħu taħt il-Kapitolu 98.

2. Matul in-Nomenklatura, il-frażi "partijiet ta' użu ġenerali" tfisser:
   (a) Oġġetti deskritti fl-intestaturi Nri. 73.20, 73.25, 73.29, 73.31 u 73.32 u oġġetti simili ta' metall bażi ieħor;
   (b) Molol u foljetti għall-molol, ta' metall bażi, barra l-molol ta' l-arloġġ (intestatura Nru. 91.11); u
   (ċ) Oġġetti deskritti fl-intestaturi Nri. 83.01, 83.02, 83.07, 83.09, 83.12 u 83.14.

Fil-Kapitoli 73 sa 82 (iżda mhux fl-intestatura Nru. 73.29 jew 74.13) ir-riferenzi għall-partijiet ta' l-oġġetti ma jinkludux riferenzi għal partijiet ta' użu ġenerali kif imfisser fuq.

Bla ħsara għall-paragrafu ta' qabel dan u għan-Nota tal-Kapitolu 83, l-intestaturi fil-Kapitoli 73 sa 81 għandhom jitteħdu li ma japplikawx għal xi oġġett li jaqa' taħt il-Kapitolu 82 jew 83.

3. Klassifikazzjoni tal-liġi (barra minn ligi tal-ħadid u ligi mastri kif imfissra fil-Kapitoli 73 u 74):
   (a) Liga ta' metall bażi li fiha iżjed minn 10% bil-piż, ta' nikel għandha tkun klassifikata bħala liga ta' nikel, barra milli fil-kas ta' liga li fiha jippredomina l-ħadid bil-piż tiegħu fuq kull metall ieħor.
   (b) Kull liga oħra ta' metall bażi għandha tkun klassifikata bħala liga tal-metall li jippredomina bil-piż tiegħu fuq kull metall ieħor.
   (ċ) Liga li tkun magħmula minn metall bażi ta' din is-Sezzjoni u ta' elementi li ma jaqgħux taħt din is-Sezzjoni għandha titqies bħala liga ta' metall bażi ta' din is-Sezzjoni jekk il-piż totali ta' dawn ikunu ekwivalenti jew jeċċedi l-piż totali ta' l-elementi l-oħra preżenti.
   (d) F'din is-Sezzjoni l-kelma "liga" għandha titqies li tinkludi *sintered mixtures* ta' trab metalliku u taħlit eteroġenju intimu miksub bit-tidwib (barra minn *cermets*).

4. Kemm-il-darba r-rabta tal-kliem ma teħtieġx xort'oħra, kull riferenza f'din in-Nomenklatura għal metall bażi għandha tittieħed li tinkludi riferenzi għal ligi li, bis-saħħa tan-nota 3 ta' fuq għandhom jiġu klassifikati bħala ligi ta' dak il-metall.

5. Klassifikazzjoni ta' Oġġetti Komposti:
   Barra fejn l-intestaturi ma jeħtiġux xort'oħra oġġetti ta' metall bażi (magħduda oġġetti ta' materjali mħalltin trattati bħala oġġetti ta' metall bażi taħt ir-Regoli Interpretattivi) fihom żewġ metalli bażi jew iżjed għandhom jitqiesu bħala oġġetti tal-metall bażi li jippredomina bil-piż. Għal dan l-iskop:
   (a) Ħadid u azzar, jew xorta differenti ta' ħadid jew azzar, jitqiesu bħala metall wieħed; u
   (b) Liga titqies bħala komposta għal kollox minn dak il-metall bħala liga li tagħhom, bis-saħħa tan-Nota 3, hija klassifikata, u
   (ċ) *Cermet* ta' l-intestatura Nru. 81.04 hija meqjusa bħala metall bażi singlu.

6. Għal finijiet ta' din is-Sezzjoni, il-frażi "fdal u skart" tfisser fdal u skart tal-metall tajjeb biss għall-irkupru ta' metall jew għall-użu fil-manifattura ta' kimiċi.

Kapitolu 73
ĦADID U AZZAR U OĠĠETTI LI JSIRU MINNHOM

Noti

1. F'dan il-Kapitolu l-frażijiet li ġejjin għandhom it-tifsiriet mogħtija lilhom hawnhekk:
   (a) Biċċiet kbar tal-ħadid u ħadid fondut (intestatura Nru. 73.01):

   Prodott tal-ħadid li fih, bil-piż, 1.9 fil-mija jew iżjed ta' karbonju, u li jista' jkollu wieħed jew iżjed mill-elementi li ġejjin fil-limitu tal-piż speċifikat:
   inqas minn ħmistax fil-mija fosfru,
   mhux iżjed minn tmienja fil-mija, silikon,
   mhux iżjed minn sitta fil-mija manganiż,
   mhux iżjed minn tletin fil-mija kromju,
   mhux iżjed minn erbgħin fil-mija *tungsten*, u
   total ta' mhux iżjed minn għaxra fil-mija ta' elementi ta' ligi oħrajn (per eżempju, nikel, ram aħmar, aluminju, titanju, vanadju, *molybdenum*).

   Madankollu, il-ligi tal-ħadid magħrufin bħala "għodod ta' l-azzar li ma jitgħawġux", li fihom, bil-piż, 1.9 fil-mija jew iżjed ta' karbonju u li għandhom il-karatteristiċi ta' l-azzar, għandhom jiġu klassifikati bħala azzar, taħt l-intestaturi, approprjati tagħhom.

   Iżda, il-ligi tal-ħadid magħrufa bħala "azzar għal għodda li ma jitgħawwiġx", li jkollhom, bil-piż, 1.9 fil-mija jew iżjed ta' karbonju u li jkollhom il-karatteristika ta' azzar, għandhom jiġu klassifikati bħala azzar taħt l-intestatura xierqa tagħhom.

(b) *Spiegeleisen* (intestatura Nru. 73.01):
Prodott tal-ħadid li fih, bil-piż, iżjed minn sitta fil-mija iżda mhux iktar minn tletin fil-mija manganiż u li xort'oħra jikkonforma ma' l-ispeċifikazzjoni f'(a) ta' hawn fuq.

(ċ) Ligi tal-ħadid (intestatura Nru. 73.02):
Ligi tal-ħadid (barra minn ligi mastri kif imfissra fin-Nota I tal-Kapitolu 74) ii ma humiex mallejabbli mod tajjeb u li huma komunement użati bħala materjal mhux maħduma fil-manifattura ta' metalli tal-ħadid u li fihom, b'piż separatament jew flimkien ·
iżjed minn 8% silikon, jew
iżjed minn 30% manganiż, jew
iżjed minn 30% kromju, jew
iżjed minn 40% *tungsten*, jew
total ta' iżjed minn 10% ta' elementi ta' ligi oħrajn (aluminju, titanju, vanadju, ram aħmar, *molybdenum*, nijobju jew elementi oħrajn, suġġett għal kontenut massimu ta' 10% fil-każ ta' ram aħmar), u li fihom, bil-piż mhux anqas minn 4% fil-każ ta' ligi tal-ħadid li fihom is-silikon, mhux anqas minn 8% fil-każ ta' ligi tal-ħadid li fihom manganiż iżda mhux silikon jew mhux anqas minn 10% f'każijiet oħra, ta' element tal-ħadid.

(d) Ligi ta' l-azzar (intestatura Nru. 73.15):
Azzar li fih, bil-piż, element wieħed jew iżjed fil-proporzjonijiet li ġejjin:
iżjed minn 2 fil-mija ta' manganiż, u silikon, meħudin flimkien, jew
2.00 fil-mija jew iżjed ta' manganiż, jew
2.00 fil-mija jew iżjed ta' silikon, jew
0.50 fil-mija jew iżjed ta' nikel, jew
0.50 fil-mija jew iżjed ta' kromju, jew
0.10 fil-mija jew iżjed ta' molibdenum, jew
0.10 fil-mija jew iżjed ta' vanadju, jew
0.30 fil-mija jew iżjed ta' *tungsten*, jew
0.30 fil-mija jew iżjed ta' kobalt, jew
0.30 fil-mija jew iżjed ta' aluminju, jew
0.40 fil-mija jew iżjed ta' ram aħmar, jew
0.10 fil-mija jew iżjed ta' ċomb, jew
0.12 fil-mija jew iżjed ta' fosfru, jew
0.10 fil-mija jew iżjed ta' kubrit, jew
0.20 fil-mija jew iżjed ta' fosfru u kubrit meħudin flimkien, jew
0.10 fil-mija jew iżjed ta' elementi oħrajn meħudin separatament.

(e) Azzar ta' karbonju għoli (intestatura Nru. 73.15):
Azzar li fih, bil-piż, mhux inqas minn 0.60 fil-mija ta' karbonju u li għandhom kontenut, bil-piż, inqas minn 0.04 fil-mija ta' fosfru u kubrit meħudin separatament u inqas minn 0.07 fil-mija ta' dawn l-elementi meħudin flimkien.

(f) *Puddled bars* u *fillings* (intestatura Nru. 83.06):
Prodotti għat-twittija, forġament jew fonderija mill-ġdid miksuba; jew:
(i) Minn *shingling balls* ta' *puddled iron* biex titneħħa l-iskorċa li tinholoq waqt il-*puddling*, jew
(ii) Mill-weldjar flimkien kif ġie ġie bis-saħħa ta' *hot-rollings*, pakketti ta' fdal tal-ħadid jew azzar jew *puddled iron*.

(ġ) Ingotti (intestatura Nru. 73.06):
Prodotti għat-twittija jew forġament miksuba minn tidwib ġo forom.

(ħ) Folji tal-ħadid u *billets* (intestatura Nru. 73.07):
Prodotti nofshom lesti ta' sezzjoni rettangolari, ta' *area* ta' sezzjoni trasversali li teċċedi 1225 millimetri kwadri u ta' dimensjoni tali li l-ħxuna teċċedi l-kwart tal-wisa'.

(ij) *Slabs* u *sheet bars* (magħduda *tinplate bars*) (intestatura Nru. 73.07):
Prodotti nofshom lesti ta' sezzjoni rettangolari ta' ħxuna mhux inqas minn sitt millimetri, ta' wisa' mhux inqas minn mija u ħamsin millimetru u ta' dimensjonijiet tali li l-ħxuna ma teċċedix il-kwart tal-wisa'.

(k) *Coils* għal tkebbib mill-ġdid (intestatura Nru. 73.08):
Prodotti *hot-rolled* kojljati u nofshom lesti ta' sezzjoni rettangolari ta' ħxuna mhux inqas minn 1.5 millimetri, ta' wisa' li teċċedi ħames mitt millimetru u ta' piż ta' mhux inqas minn ħames mitt kilogrammi kull biċċa.

(l) Pjanċi universali (intestatura Nru. 73.09):
Prodotti jew *rectangular section hot-rolled length-wire* f'kaxxa magħluqa jew *universal mill*, ta' ħxuna li teċċedi ħames millimetri iżda li ma teċċedix mitt millimetru, u ta' wisa' li teċċedi mija u ħamsin millimetru iżda li ma teċċedix 1,200 millimetru.

(m) Ċrieki u strixxi (intestatura Nru. 73.12):
Prodotti mrembla bit-truf imqaxxrin jew m'humiex, ta' sezzjoni rettangolari, ta' ħxuna li ma teċċedix sitt millimetri, ta' wisa' li ma teċċedix ħames mitt milimetru u ta' dimensjonijiet tali li l-ħxuna ma teċċedix mill-għaxra waħda tal-wisa', fi strixxi dritti, *coils* jew *coils* iċċattjati.

(n) Folji u plakki (intestatura Nru. 73.13):
Prodotti mrembla (barra minn *coils* għar-*re-rolling* kif imfissra fil-paragrafu (k) ta' hawn fuq) ta' xi ħxuna u jekk f'rettangoli, ta' wisa' li teċċedi 500 mm.
L-intestatura Nru. 73.13 għandha tittieħed li tapplika, *inter alia*, għal folji jew plakki, li ġew maqtugħin f'forma, mhix rettangolari, perforata, korrugata, kanalizzata, imsaħħa, illustrata jew miksija, kemm-il darba li b'daqshekk ma jassumax in-natura ta' l-oġġetti jew tal-prodotti li jaqgħu taħt intestaturi oħra.

(o) *Wire* (intestatura Nru. 73.14):
Prodotti *cold-drawn* ta' sezzjoni solida ta' kull forma ta' sezzjoni traversal, li tagħha l-ebda dimensjoni ta' sezzjoni trasversali ma teċċedi tlettax-il millimetru. Iżda fil-każ ta' l-intestatura Nri. 73.26 u 73.27, il-kelma "*wire*" titqies li tinkludi prodotti mrembla ta' l-istess dimensjonijiet.

(p) Staneg u vireg (li jinkludu vireg tal-*wire*) (intestatura Nru. 73.10):
Prodotti ta' sezzjoni solida li ma jaqblux għal kollox ma' l-ebda waħda mid-definizzjonijiet (ħ), (ij), (k), (l), (m), (n) u (o) ta' hawn fuq, u li għandhom sezzjonijiet trasversali fil-forma ta' ċrieki, segmenti ta' ċrieki, ovali, trajangoli *isosceles*, rettangoli, sessagoni, ottagoni jew kwadrilatteri b'żewġ naħat biss paralleli u n-naħat l-oħra ugwali.
Il-frażi tinkludi wkoll staneg tal-konkrit li jsaħħu li, barra minn intakkaturi żgħar, ħniek, kanali jew diformitajiet oħra li jiġru waqt il-proċess meta jkunu qed jiġu rrumblati, ikunu jaqblu mat-tifsira ta' hawn fuq.

(q) Drillijiet ta' l-azzar għat-tħaffir tal-mini (intestatura Nru. 73.10):
Staneg ta' l-azzar vojta minn ġewwa ta' kull sezzjoni trasversali, tajbin għad-*drills* tal-mini, li l-ikbar dimensjonijiet esterni tagħhom jeċċedu ħmistax-il millimetru iżda ma jeċċedux ħamsin millimetru, u li tagħhom l-ikbar dimensjoni interna ma teċċedix t-terz ta' l-ikbar dimensjoni esterna. Staneg ta' l-azzar oħra għat-tħaffir għandhom jitqiesu bħala li jaqgħu taħt l-intestatura Nru. 73.18.

(r) Angoli, forom u sezzjonijiet (intestatura Nru. 73.11):
Prodotti, barra minn dawk li jaqgħu taħt l-intestatura Nru. 73.16, li ma jaqblux għal kollox ma' l-ebda waħda mit-tifsiriet (ħ), (ij), (k), (l), (m), (n) u (o) ta' hawn fuq, u li m'għandhomx sezzjonijiet trasversali fil-forma ta' ċrieki, segmenti ta' ċrieki ovali, *isosceles triangles*, rettangoli, sessagoni, ottagoni jew kwadrilateri b'żewġ naħat biss paralleli u ż-żewġ naħat l-oħra ugwali, u li m'humiex vojta.

2. L-intestaturi Nri. 73.06 sa 73.14 għandhom jitqiesu li ma japplikawx għal oġġetti ta' ligi jew azzar tal-karbonju għoli (intestatura Nru. 73.15).

3. Prodotti tal-ħadid u ta' l-azzar tax-xorta deskritta f'xi waħda mill-intestaturi Nru. 73.06 sa 73.15 inklużi, miksijin b'metall ieħor tal-ħadid għandhom ikunu klassifikati bħala prodotti ta' metall tal-ħadid predominanti bil-piż.

4. Il-ħadid miksub minn desposizzjoni elettrolitiċi huwa klassifikat skond il-forma u d-dimensjonijiet tiegħu bil-prodotti korrispondenti miksuba bi proċessi oħrajn.

5. Il-frażi "*conduits* ta' l-azzar ta' pressjoni għolja idroelettrika" (intestatura Nru. 73.19) tfisser tubi ta' l-azzar marbutin b'*rivets*, iwweldjati jew tondi u mhux imwaħħlin jew pajpijiet u katusi għalihom, ta' dijametru intern li jeċċedi erba' mitt millimetru u ta' ħxuna ta' ħajt li jeċċedi 10.5 millimetru.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
73.01 Biċċiet kbar tal-ħadid, ħadid fondut u *spiegeleisen*, b'biċċiet tal-ħadid, blokki, gżuż u forom simili ...	0	0	
73.02 Liġi tal-ħadid	0	0	
73.03 Skart u fdal tal-metall tal- jew ta' l-azzar	0	0	
73.04 *Short* u *angular* grit, ta' ħadid jew azzar, kemm jekk bil-grad jew le; balal tal-*wire* tal-ħadid jew azzar ...	0	0	
73.05 Trab tal-ħadid jew ta' l-azzar; sponoż tal-ħadid jew ta' l-azzar	0	0	
73.06 *Puddled bars* u *pillings;* ingotti, blokki, gżuż u forom simili, tal-ħadid jew ta' l-azzar	0	0	
73.07 Folji tal-ħadid, *billets, slabs* u *sheet bars*, (li jinkludi *tinplate bars*) tal-ħadid jew ta' l-azzar; bċejjeċ formati kif ġie ġie bil-forġa, tal-ħadid jew ta' l-azzar	0	0	
73.08 *Coils* tal-ħadid jew ta' l-azzar għar-rumblar mill-ġdid	0	0	
73.09 Pjanċi universali tal-ħadid jew ta' l-azzar	0	0	
73.10 Staneg u vireg (magħduda l-vireg tal-*wire*) tal-ħadid jew ta' l-azzar, mibruma bin-nar, forġati, estrużi, *cold-formed* jew *cold-finished* (magħduda l-*precision-made*); *hollow mining drill-steel*:	0	0	
73.11 Angoli, forom u sezzjonijiet, tal-ħadid jew ta' l-azzar, imrembla bin-nar, forġati, estrużi, *cold-formed* jew *cold-finished; sheet-piling*, tal-ħadid jew ta' l-azzar, kemm jekk imtaqqba jew le, ippanċjati jew magħmula minn elementi miġbura:			
(A) Travi tal-ħadid u ta' l-azzar	27	13	
(B) Oħrajn	0	0	

Kapitolu 73

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
73.12 Ċrieki u strixxi, tal-ħadid jew ta' l-azzar, imrembla bin-nar jew *cold-rolled*	0	0	
73.13 Folji u plakki, tal-ħadid jew ta' l-azzar, imrembla bin-nar, jew *cold-rolled*	0	0	
73.14 *Wire* tal-ħadid jew ta' l-azzar kemm jekk miksi jew le, iżda mhux iżolat	0	0	
73.15 Azzar tal-figi u azzar tal-karbonju għoli fil-forom imsemmijin fl-intestaturi Nri. 73.06 sa 73.14 ...	0	0	
73.16 Materjal għall-bini tal-linja tal-ferrovija u tat-tram tal-ħadid u ta' l-azzar, dawn li ġejjin:			
linji, *check-rails, switch-blades, crossings* (jew *frogs*), *crossings-pieces, point rods, rack rails, sleepers,, fish-plates,* siġġijiet, spnarijiet tas-siġġijiet, platti għal-lingwati, *rail clips, bed plates, ties* u materjal ieħor speċjalizzat biex jgħaqqad jew iwaħħal ir-*rails*	0	0	
73.17 Tubi u kanen, tal-ħadid fondut	27	13	
Nota: Għall-użu tal-biedja	0	0	
73.18 Tubi u kanen u *blanks* għalihom, tal-ħadid (barra ħadid fondut) jew azzar, esklużi l-*conduits* ta' pressjoni għolja idroelettrika	27	13	
Nota: Għal produzzjoni industrjali u għall-użu tal-biedja	0	0	
73.19 *Conduits* idreolettriċi ta' l-azzar ta' pressjoni għolja kemm jekk rinforzati jew le	27	13	
73.20 *Fittings* tat-tubi u l-kanen (per eżempju, minċotti, *elbows, unions* u *flanges*), tal-ħadid jew ta' l-azzar	27	13	
Nota: Għall-użu tal-biedja	0	0	
73.21 Strutturi u partijiet ta' strutturi (per eżempju, *hangars* u bini ieħor, pontijiet u sezzjonijiet ta' pontijiet, *lock-gates*, torrijiet, *lattice masts*, soqfa, impalkatura għas-soqfa, ċaċċiżi tal-bibien u tat-twieqi, *shutters*, balavostri, pilastri u kolonni), tal-ħadid jew ta' l-azzar; pjanċi, strixxi, vireg, angoli, forom, sezzjonijiet, kanen u simili, preparati għall-użu fi struturi, tal-ħadid jew ta' l-azzar:			
(A) Serer	0	0	
(B) *Slats* tax-*shutters* importati għall-produzzjoni industrjali	0	0	
(Ċ) Oħrajn	27	13	

Kapitolu 73

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
73.22 *Reservoirs*, tankijiet, tnellijiet u reċipjenti simili, għal kull materjal (barra minn gass li jkun kompressat jew likwiifikat tal-ħadid jew ta' l-azzar ta' kapaċità li teċċedi 300 litru, kemm jekk infurrati jew iżolati mis-sħana jew le, iżda mhux addattati b'tagħmir mekkaniku jew termali:			
(A) Reċipjenti industrijali	0	0	
(B) Oħrajn	27	13	
73.23 Bramel, *drums*, laned, kaxex u reċipjenti simili, ta' folji jew pjanċi tal-ħadid jew azzar, ta' deskrizzjoni komunement użata għat-trasport jew pakkettjar ta' oġġett	0	0	
73.24 Reċipjenti, tal-ħadid jew ta' l-azzar għall-gass li jkun kompressat jew likwidifikat	0	0	
73.25 *Wire* mibrum, gumni, ċimi, ħbula, *bends* maħduma malji, taljoli u simili, tal-*wire* tal-ħadid jew ta' l-azzar, iżda esklużi gumni elettriċi iżolati	0	0	
73.26 Fildiferru mxewwek tal-ħadid jew ta' l-azzar, ħadid taċ-ċrieki mibrum jew *wire* lixx *single*, imxewwek jew le, u *wire* doppju mibrum maħlul, tax-xorta użata fl-iskerma, tal-ħadid jew ta' l-azzar	27	13	
73.27 Garża, drapp, gradilji, xbieki, *fencing*, xbieki għar-rinforzar u materjali simili, ta' *wire* tal-ħadid jew ta' l-azzar:			
(A) Xbieki ta' l-azzar (*wire mesh*) għar-rinforzar ta' konkrit	0	0	
(B) Oħrajn	27	13	
Nota għal (B): Għall-użu ta' l-Agrikoltura jekk ikun hemm ċertifikat mid-Direttur ta' l-Agrikoltura jew għall-produzzjoni industrijali ...	0	0	
73.28 Metall spandut, tal-ħadid jew ta' l-azzar	27	13	
73.29 Ktajjen u partijiet minnhom, tal-ħadid jew ta' l-azzar	27	13	
73.30 Ankri u ankrotti u partijiet minnhom, tal-ħadid u ta' l-azzar	27	13	
73.31 Imsiemer, taċċi, *staples*, gançijiet, imsiemer korrugati, *spiked cramps*, *studs*, *spikes* u *drawing pins*, tal-ħadid jew ta' l-azzar, kemm bi rjus ta' materjali oħra jew le, iżda ma jinkludux oġġetti bħal dawk bir-ras tar-ram aħmar:			
(A) Imsiemer tal-*wire* komuni, bir-ras jew mingħajrha, magħduda *staple nails*	37	23	
(B) Oħrajn	0	0	
73.32 Boltijiet u skorfini (magħduda t-truf tal-boltijiet u msiemer bil-viti), kemm jekk *threaded* jew *tapped*, u viti (magħduda *screw hooks* u *screw rings*), tal-ħadid			

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
jew ta' l-azzar; *rivets, cotters, cotter-pins, washers* u *spring washers*, tal-ħadid jew ta' l-azzar:			
(A) Viti ta' l-injam	37	23	
(B) Oħrajn	0	0	
73.33 Labar għall-ħjata bl-idejn (magħdud ir-rakkmu), labar għat-tapiti li jinħadmu bl-idejn u labar tal-malja, timplori tal-ħajjata, gančijiet tal-*crochet* u simili, u tnalji tar-rakkmu, tal-ħadid jew ta' l-azzar	0	0	
73.34 Labar tar-ras (mhux magħduda splenguni u labar oħra ornamentali u *drawing pins*), furfiċetti u *curling grips*, tal-ħadid jew ta' l-azzar:			
(A) Furfiċetti, *curling grips* u simili	37	23	
(B) Oħrajn	0	0	
73.35 Molol u folji għall-molol, tal-ħadid jew ta' l-azzar:			
(A) Molol ta' l-ispirall, ċatti jew mod ieħor ...	0	0	
(B) Oħrajn	27	13	
73.36 Fran (magħduda kuċinieri b'*boilers* sussidjarji għas-*central heating*, *ranges*, *cookers*, gradilji, *fires* u *space heaters* oħrajn bekkijiet tal-gass, *plate warmers* bil-*burners*, *wash boilers* bil-gradilji jew elementi oħra li jsaħħnu, u tagħmir simili, ta' xorta użata għall-użu tad-dar, li ma jaħdmux bl-elettriku, u partijiet minnhom, tal-ħadid jew ta' l-azzar	37	23	
73.37 *Boilers* (mhux magħduda l-*boilers* ta' l-intestatura Nru. 84.01) u *radiators* għal *central heating*, li ma jissaħħnux bl-elettriku, u l-partijiet minnhom, tal-ħadid jew ta' l-azzar; *heaters* ta' l-arja u *distributors* ta' l-arja sħuna (inklużi dawk li jistgħu jitfgħu ukoll arja friska jew ikkundizzjonata), li ma jissaħnux bl-elettriku, li jkun fihom *fan* jew *blowers* li jitħaddmu bil-mutur, u partiiet tagħhom, tal-ħadid jew ta' l-azzar	37	23	
Nota: Għal serer u għal biedja ta' l-annimali ...	0	0	
73.38 Oġġetti ta' xorta li komunement jintużaw għal finijiet domestiċi, oġġetti sanitarji għall-użu fuq ġewwa, u partijiet ta' oġġetti bħal dawn tal-ħadid jew ta' l-azzar	37	23	
73.39 Suf tal-ħadid jew ta' l-azzar; *pot scourers* u *scouring polishing pads*, ingwanti u simili, tal-ħadid jew ta' l-azzar	37	23	
73.40 Oġġetti oħrajn tal-ħadid jew ta' l-azzar:			
(A) Oġġetti fil-lista għall-industrija lokali	0	0	Nota għal TN 73.40 (A): Tifsira ta' "oġġetti fil-lista għall-industrija lokali". Ara Nota għal TN 39.07 (A).
(B) Xogħol tal-ħadid fondut	47	30.5	
(Ċ) Oħrajn	37	23	

Kapitolu 74

RAM AĦMAR U OĠĠETTI LI JSIRU MINNU

Noti

1. Għall-finijiet ta' l-intestatura Nru. 74.02, il-frażi "liġi mastru" tfisser liġi (minn barra fosfru tar-ram aħmar (*phosphor copper*) li fih iżjed minn 8% ta' fosfru bl-użin) li fih ma' elementi ta' liġi oħrajn aktar minn 10% 10% bil-piż ta' ram aħmar, li ma jaqbilx ikunu mol-leabbli u komunement użat bħala materjal mhux maħdum fil-manifattura ta' liġi oħra jew bħala dissossidanti, aġenti li jneħħu l-kubrit jew għal użu bħal dan fil-metallurġija ta' metalli li ma fihomx ħadid.

   (Fosfru tar-ram (*phosphor copper*) li fih iżjed minn 8% ta' fosfru bl-użin jaqa' taħt l-intestatura Nru. 28.55 u mhux taħt dan il-Kapitolu).

2. F'dan il-Kapitolu dawn il-frażijiet għandhom it-tifsiriet li huma mogħtija hawnhekk:

   (a) *Wire* (intestatura Nru. 74.03):

   Prodotti laminati, *extrdued* jew *drawn* ta' sezzjoni solida ta' kull għamla ta' sezzjonijiet trasversali, li tagħha l-ebda dimensjoni ta' sezzjoni trasversali ma tkunx iżjed minn sitt millimetri.

   (b) Staneg, vireg, angoli, forom u sezzjonijiet maħduma (intestatura Nru. 74.03):

   Prodotti ta' sezzjoni solida laminata *extruded, drawn* jew maħdumin bil-forġa, li tagħhom l-ikbar dimensjoni ta' sezzjoni trasversali hija iżjed minn 6 mm u li, jekk ikunu ċatti, għandhom ħxuna ta' iżjed minn frazzjoni ta' mill-għaxra waħda tal-wisa'. Ukoll prodotti mdewbin jew *sintered,* ta' l-istess għamliet u dimensjonijiet, li wara l-produzzjoni jiġu maħduma (barra li jkunu sempliċement ittrim-mjati jew imnaddfin mill-iskorċa) kemm-il darba b'daqshekk ma jassumux il-karattru ta' l-oġġetti jew tal-prodotti li jaqgħu taħt intestaturi oħra.

   Wire-bars u *billets* bit-truf tagħhom ġejjin għal-ponta jew maħduma xort'oħra biss biex ikunu jis-tgħu jidħlu aħjar fil-makni biex jiġu konvertiti, pe eżempju, f'vireg tal-wire jew f'tubi għandhom b'danakollu jitqiesu li huma ram aħmar mhux maħdum ta' l-intestatura Nru. 74.01.

   (ċ) Pjanċi, folji u strixxi maħdumin (intestatura Nru. 74.04):

   Prodotti bil-wiċċ ċatt, maħdumin (ikkojljat jew le), li tagħha l-ikbar dimensjoni ta' sezzjoni tras-versali tkun iżjed minn sitt millimetri, u l-ħxuna tagħhom tkun iżjed minn 0.15 millimetri iżda mhux iżjed minn frazzjoni ta' mill-għaxra waħda tal-wisa.

   L-intestatura Nru. 74.04 għandha titqies li tap-plika, *inter alia,* għal prodotti bħal dawn, kemm jekk ikunu jew le, maqtugħin skond il-forma, per-forati, imweġin, imsaħħin, kanalizzati, illustrati jew miksijin kemm-il darba b'daqshekk ma jassumux il-karattru ta' oġġetti jew ta' prodotti li jaqgħu taħt inestaturi oħra.

3. L-intestatura Nru. 74.07 għandha titqies li tapplika, *inter alia,* għal tubi, kanen u staneg vojta minn ġewwa li huma illustrati jew miksijin, jew li ġew mogħtija l-forma jew maħduma, bħal imgħawġin, ikkojljati, *threaded* jew *waisted,* magħmulin għamla ta' kon jew *finned.* L-intes-tatura Nru. 74.08 għandha titqies li tapplika, *inter alia,* għal *fittings* ta' tubi u kanen illi ġew proċessati bl-istess mod.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
74.01 *Matte* tar-ram aħmar; ram aħmar mhux maħdum (raffinat jew le); skart u fdal tar-ram aħmar ...	0	0	
74.02 Liġi mastri	0	0	
74.03 Staneg, vireg, angoli, forom u sezzjonijiet tar-ram aħmar, maħdumin; *wire* tar-ram aħmar	0	0	
74.04 Pjanċi, folji u strixxi tar-ram aħmar, maħdumin ...	0	0	
74.05 Folji tar-ram aħmar (kemm jekk ikunu jew le im-buzzati, maqtugħin skond il-forma, perforati, mik-sija., stampati, jew rinfurzati bil-karta jew b'materjal ieħor li jrrinforza), ta' ħxuna (barra r-rinforz) ta' mhux iżjed minn 0.15 millimetri	0	0	
74.06 Trab u *flakes* tar-ram aħmar	0	0	
74.07 Tubi u kanen u pjanċi lixxi għalihom tar-ram aħmar staneg tar-ram aħmar, vojta minn ġewwa	0	0	
74.08 *Fittings* għat-tubi u għall-kanen (per eżempju, ġonot, *elbows, sockets* u *flanges*) tar-ram aħmar	0	0	

Kapitolu 74

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
74.09 Ġibjuni, tankijiet, btieti u reċipjenti bħalhom, għal kull materjal, (barra minn gass li jkun kompressat jew likwidifikat), tar-ram aħmar, li jesgħu iżjed minn 300 litru, kemm jekk miksijin jew iżolati għas-sħana jew le, iżda li ma għandhomx tagħmir mekkaniku jew terminali:			
(A) Reċipjenti industrijali	0	0	
(B) Oħrajn	27	13	
74.10 *Wire* b'fili mibrumin, gumni, ċimi, ħbula, faxex immaljati u oġġetti bħalhom, tal-*wire* tar-ram aħmar, iżda mhux gumni ta' l-elettriku iżolati	0	0	
74.11 Garża, xoqqa, *grill,* xibka, *fencing* drapp għar-rinforzar u materjali bħalhom (magħdudin faxex bla tarf) tal-*wire* tar-ram aħmar	0	0	
74.12 Metall *expanded,* tar-ram aħmar	0	0	
74.13 Katina u partijiet minnha, tar-ram aħmar	27	13	
74.14 Imsiemer, taċċi, stapels, granpuni, *spiked cramps studs, spikes* u *drawing pins,* tar-ram aħmar jew tal-ħadid jew azzar bl-irjus tar-ram aħmar	0	0	
74.15 Boltijiet u skorfini, (magħdudin it-truf tal-boltijiet u *srew studs*) kemm jekk *threaded* jew *tapped,* u viti (magħdudin *screw hooks* u *screw rings*), tar-ram aħmar; *rivets, cotters, cotter-pins, washers* u *spring washers,* tar-ram aħmar	0	0	
74.16 Molol tar-ram aħmar	0	0	
74.17 Apparat għat-tisjir u tisħin ta' xorta li jintuża għal finijiet domestiċi, mhux operat bl-elettriku, u partijiet minnhom tar-ram aħmar	37	23	
74.18 Oġġetti oħra ta' xorta li komunement jintużaw għal finijiet domestiċi, oġġetti sanitarji għall-użu fuq ġewwa, u partijiet ta' oġġetti bħal dawn, tar-ram aħmar	37	23	
74.19 Oġġetti oħra tar-ram aħmar:			
(A) Oġġetti elenkati għall-industrji lokali	0	0	Nota għat-TN 74.19 (A):
(B) Oħrajn	37	23	Tifsir ta' "oġġetti elenkati għall-industrji lokali" Ara Nota għatTN 39.07 (A).

Kapitolu 75

NIKEL U OĠĠETTI LI JSIRU MINNU

Noti

1. F'dan il-Kapitolu dawn il-frażijiet għandhom it-tifsiriet li huma mogħtija hawnhekk:

(a) *Wire* (intestatura Nru. 75.02):

Prodotti laminati, *extruded* jew *drawn* ta' sezzjoni solida ta' kull għamla ta' sezzjoni trasversali, li tagħha l-ebda dimensjoni ta' sezzjon trasversali ma tkun iżjed minn sitt millimetri.

(b) Staneg, vireg, angoli, forom u sezzjonijiet, maħdumin (intestatura Nru. 75.02):

Prodotti ta' sezzjoni solida laminati, *extruded, drawn* jew maħdumin bil-forġa, li tagħhom l-ikbar dimensjoni ta' sezzjoni trasversali hija iżjed minn sitt millimetri u li, jekk ikunu ċatti, għandhom ħxuna ta' iżjed minn frazzjoni ta' mill-għaxra waħda tal-wisa'. Ukoll prodotti mdewbin jew *sintered,* ta' l-istess għamliet u dimensjonijiet, li wara jiġu mgħoddija mill-makni (barra li jkunu sempliċement ittrimmjati jew imnaddfin mill-iskorċa).

(ċ) Pjanċi, folji u strixxi, maħdumin (intestatura Nru. 75.03):

Prodotti bil-wiċċ ċatt, maħdumin (ikkojljati jew le), li tagħhom l-ikbar dimensjoni ta' sezzjoni trasversali tkun iżjed minn sitt millimetri, u li l-ħxuna tagħhom ma tkunx iżjed minn frazzjoni ta' mill-għaxra waħda tal-wisa'. L-intestatura Nru. 75.03 għandha titqies li tapplika, *inter alia,* għal prodotti bħal dawn, kemm jekk ikunu jew le maqtugħin skond il-forma, perforati immewġin, imsaħħin, kanalizzati, illustrati jew miksijin, kemm-il darba b'daqshekk ma jassumux il-karattru ta' oġġetti jew ta' prodotti li jaqgħu taħt intestaturi oħra.

2. L-intestatura Nru. 75.04 għandha titqies li tapplika, *inter alia,* għal tubi, kanen, staneg vojta minn ġewwa, u tubi u *fittings* tal-kanen li ġew illustrati jew miksijin, jew li ġew mogħtija l-forma jew maħduma, bħal imgħawġin, ikkojljati *threaded,* imtaqqbin, *waisted,* magħmulin għamla ta' kon jew *finned.*

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
75.01 *Mattes* tan-nikel, *speiss* tan-nikel u prodotti intermedji oħra tal-metallurġija tan-nikel; nikel mhux maħdum (barra anodi għall-*electro-plating*); skart u fdal tan-nikel	0	0	
75.02 Staneg, vireg, angoli, forom u sezzjonijiet tan-nikel, maħdumin; *wire* tan-nikel	0	0	
75.03 Pjanċi, folji u strixxi tan-nikel, maħdumin; folji tan-nikel; trab u *flakes* tan-nikel	0	0	
75.04 Tubi u kanen u pjanċi lixxi għalihom, tan-nikel; staneg vojta minn ġewwa, u *fittings* għat-tubi u kanen (per eżempju, ġonot, *elbows, sockets* u *flanges*), tan-nikel	0	0	
75.05 Anodi għall-*electro-plating,* tan-nikel, maħdum jew mhux maħdum, magħdudin dawk li jsiru l-elettrolisi	0	0	
75.06 Oġġetti oħra tan-nikel:			Nota għal TN 75.06 (A): Tifsir ta' "oġġetti elenkati għall-industriji lokali". Ara Nota għat-TN 39.07 (A).
(A) Oġġetti elenkati għall-industrji lokali	0	0	
(B) Oħrajn	37	23	

Kapitolu 76

ALUMINJU U OĠĠETTI LI JSIRU MINNU

NOTI

1. F'dan il-Kapitolu dawn il-frażijiet għandhom it-tifsiriet li huma mogħtija hawnhekk:

(a) *Wire* (intestatura Nru. 76.02):

Prodotti laminati, estrużi jew *drawn* ta' sezzjoni solida ta' kull għamla ta' sezzoni transversali, li tagħha l-ebda dimensjoni ta' sezzjoni transversali ma tkun iżjed minn sitt millimetri.

(b) Staneg, vireg, angoli, forom u sezzjonijiet, maħdumin (intestatura Nru. 76.02):

Prodotti ta' sezzjoni solida laminata, estruża, *drawn* jew maħdumin bil-forġa, li tagħhom l-ikbar dimensjoni ta' sezzjoni transversali hija iżjed minn sitt millimetri u li, jekk ikunu ċatti, għandhom ħxuna ta' iżjed minn frazzjoni ta' mill-għaxra waħda tal-wisa'. Ukoll prodotti mdewbin jew *sintered,* ta' l-istess għamliet u dimensjonijiet, li wara jiġu mgħoddija mill-makni (barra li jkunu sempliċement ittrimmjati jew imnaddfin mill-iskorċa).

(ċ) Pjanċi, folji u strixxi, maħdumin (intestatura Nru. 76.03):

Prodotti bil-wiċċ ċatt maħdumin (ikkojljati jew le) li tagħhom l-ikbar dimensjoni ta' sezzjoni transversali tkun iżjed minn 6mm, u li l-ħxuna tagħhom tkun iżjed minn 0.20 mm iżda ma tkunx iżjed minn frazzjoni ta' mill-għaxra waħda tal-wisa'.

L-intestatura Nru. 76.03 għandha titqies li tapplika, *inter alia,* għal prodotti bħal dawn, kemm jekk ikunu jew le maqtugħin skond il-forma, perforati, immewġin, imsaħħin, kanalizzati, illustrati, jew miksijin, kemm-il darba ma jassumux il-karattru ta' oġġetti jew ta' prodotti li jaqgħu taħt intestaturi oħra.

2. L-intestatura Nru. 76.06 għandha titqies li tapplika, *inter alia,* għal tubi, kanen u staneg vojta minn ġewwa, li ġew illustrati jew miksijin, jew li ġew, mogħtija l-forma jew maħduma, bħal imgħawġin, ikkoljati, *threaded,* imtaqqbin, *waisted,* magħmulin għamla ta' kon, jew *finned.* L-intestatura Nru. 76.07 għandha titqies li tapplika, *inter alia,* għal *fittings* għat-tubi u kanen li ġew proċessati bl-istess mod.

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
76.01	Aluminju mhux maħdum; skart u fdal ta' l-aluminju	0	0	
76.02	Staneg, vireg, angoli, forom u sezzjonijiet ta' l-aluminju, maħdumin; *wire* ta' l-aluminju	0	0	
76.03	Pjanċi, folji u strixxi, maħdumin, ta' l-aluminju ...	0	0	
76.04	Folji ta' l-aluminju, kemm jekk inhuma jew le ibbuzzati, maqtugħin skond il-forma, perforati, miksijin, stampati, jew rinfurzati bil-karta jew b'materjal ieħor li jirrinforza), ta' ħxuna (barra kull materjal ta' rinforz) ta' mhux iżjed minn 0.20 mm	37	23	
	Nota: Għall-produzzjoni industrjali	0	0	
76.05	Trab u *flakes* ta' l-aluminju	0	0	
76.06	Tubi u kanen u pjanċi lixxi għalihom, ta' l-aluminju; staneg, vojti minn ġewwa, ta' l-aluminju	0	0	
76.07	*Fittings* ta' tubi u kanen (per eżempju, ġonot, *elbows, sockets* u *flanges*) ta' l-aluminju	27	13	

Kapitolu 76

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
76.08	Strutturi u partijiet ta' strutturi (per eżempju, *hangars* u bini ieħor, pontiijet u sezzjonijiet ta' pontijiet, torrijiet, *lattice masts*, soqfa, impalkatura għas-soqfa, ċaċċiżi tal-bibien u tat-twieqi, balavostri, pilastri u kolonni), ta' l-aluminju; pjanċi, vireg, angoli, forom, sezzjonijiet, kanen u oġġetti bħalhom, preparati għall-użu fi strutturi, ta' l-aluminju:			
	(A) Serer għall-użu tal-biedja	0	0	
	(B) Oħrajn	37	23	
76.09	Ġibjuni, tankijiet, btieti u reċipjenti bħal dawn, għal kull materjal (barra minn gass li jkun kompressat jew likwidifikat), ta' l-aluminju, li jesgħu iżjed minn 300 litru, kemm jekk miksijin jew iżolati għas-sħana jew le, iżda li m'għandhomx tagħmir mekkaniku jew termali:			
	(A) Reċipjenti industrijali	0	0	
	(B) Oħrajn	27	13	
76.10	*Casks, drums,* kanni, kaxxi u reċipjenti bħalhom (magħdudin reċipjenti tubulari ebsin u jingħalqu) ta' l-aluminju, ta' deskrizzjoni li kommunement tintuża għall-ġarr jew ippakkjar ta' l-oġġetti	0	0	
76.11	Reċipjenti, ta' l-aluminju, għall-gass, li jkun kompressat jew likwidifikat	0	0	
76.12	*Wire* bil-fili mibrumin, gumni, ċimi, ħbula, faxex immaljati u oġġetti bħalhom, tal-*wire* ta' l-aluminju, iżda mhux magħdudin *wires* u gumni ta' l-elettriku iżolati	0	0	
76.13	Garża, xoqqa, *grill,* xibka, drapp rinforzat u materjali bħalhom, tal-*wire* ta' l-aluminju	27	13	
	Nota: Għall-produzzjoni industrijali	0	0	
76.14	Metall spandut, ta' l-aluminju	27	13	
76.15	Oġġetti ta' xorta li komunement jintużaw għal finijiet domestiċi, oġġetti sanitarji għall-użu fuq ġewwa, u partijiet ta' oġġetti bħal dawn ta' l-aluminju	37	23	
76.16	Oġġetti oħra ta' l-aluminju:			Nota għal TN 76.16 (A):
	(A) Oġġetti elenkati għall-industriji lokali	0	0	Tifsir ta' "oġġetti elenkanti għall-industriji lokali".
	(B) *Venetian blinds*	47	30.5	Ara Nota għat-TN 39.07 (A).
	(Ċ) Oħrajn	37	23	

Kapitolu 77

MANJESJU U BERILLJU U OĠĠETTI LI JSIRU MINNHOM

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
77.01	Manjesju mhux maħdum; skart tal-manjesju (mhux magħduda ċ-ċana ta' daqs uniformi) u fdal	0	0	
77.02	Staneg, vireg, angoli, forom u sezzjonijiet tal-manjesju, maħdumin; *wire* tal-manjesju; pjanċi, folji u strixxi tal-manjesju, maħdumin; folja tal-manjesju, frak u ċana ta' daqs uniformi; tubi u kanen u pjanċi lixxi għalihom, tal-manjesju; staneg tal-manjesju vojta minn ġewwa	0	0	
77.03	Oġġetti oħra tal-manjesju	0	0	
77.04	Berillju, mhux maħdum u maħdum, u oġġetti tal-berillju	0	0	

Kapitolu 78

ĊOMB U OĠĠETTI DERIVATI MINNU

NOTI

1. F'dan il-Kapitolu l-frażijiet li ġejjin għandhom it-tifsir hawnhekk mogħti lilhom:

(a) *Wire* (intestatura Nru. 78.02);
Prodotti *rolled,* estrużi jew trafilati ta' sezzjoni solida ta' kull forma traversali, li minnhom ebda dimensjoni traversali ma teċċedi sitt millimetri.

(b) Staneg, vireg, angoli: forom u sezzjonijiet maħduma (intestatura Nru. 78.02):

Prodotti *rolled,* estrużi, trafilati jew maħduma fil-forġa ta' sezzjoni solidali, id-dimensjoni massima traversali tagħhom teċċedi sitt millimetri u li, jekk ikunu ċatti, ikollhom ħxuna ta' iżjed minn deċima parti tal-wisa'. Kif ukoll prodotti mdewba jew sinterizzati, ta' l-istess forom u dimensjonijiet, li kienu ġew wara maħduma bil-makni (li ma jkunux b'raffinar sempliċi jew b'disinkrostazzjoni).

(ċ) Pjanċi, folji u strixxi maħduma (intestatura Nru. 78.03):

Prodotti maħduma b'wiċċ ċatt (ikkojljat jew le), li minnhom id-diminsjoni traversali massima tagħhom teċċedi sitt millimetri, li l-ħxuna tagħhom ma teċċedix deċima parti tal-wisa', u li jkunu ta' piż ta' iżjed minn 1,700 gramm kull metru kwadru.

L-intestatura Nru. 78.03 għandha tittieħed li tapplika, fost affarijiet oħra, għal dawk il-prodotti, sew jekk maqtugħa għal forma sew jekk le, perforati, immewġin, imsaħħin, kanalizzati, illustrati jew miksija, kemm-il darba huma ma jassumux b'dan il-karattru ta' oġġetti jew ta' prodotti li jaqgħu taħt intestaturi oħra.

2. L-intestatura Nru. 78.05 għandha tittieħed li tapplika, fost affarijiet oħra, għal tubi u kanen, vireg minn ġewwa vojta u *fittings* ta' tubi u kanen li kienu ġew illustrati jew miksija jew li kienu ġew formati u maħduma, bħal mgħawġa, ikkojljati bil-ħjut, ittrapanati, *waisted,* ifformati f'kon jew alettati.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
78.01 Ċomb mhux maħdum (magħdud ċomb arġentat); skart u fdal taċ-ċomb	0	0	
78.02 Staneg, vireg, angoli, forom u sezzjonijiet maħduma, taċ-ċomb, *wire* taċ-ċomb	0	0	
78.03 Pjanċi, folji u strixxi maħdumin, taċ-ċomb	0	0	
78.04 Folji taċ-ċomb (sew jekk ibbuzzati, maqtugħin skond il-forma, perforati, miksijin, stampati, jew rinfurzati bil-karta jew b'materjal ieħor li jirrinforza), ta' piż (barra kull materjal ta' rinforz) ta' mhux iżjed minn 1,700 g/m^2; trab u frak taċ-ċomb	0	0	
78.05 Tubi u kanen u pjanċi lixxi għalihom, ta' ċomb; staneg vojta minn ġewwa u *fittings* tat-tubi u tal-kanen (per eżempju, ġonġituri, *elbows, sockets, flanges* u *S bends*), taċ-ċomb	27	13	
78.06 Oġġetti oħra taċ-ċomb:			
(A) Oġġetti elenkati għal industrija lokali	0	0	Nota għal TN 78.06 (A):
(B) Oħrajn	27	13	Tifsir ta' "oġġetti elenkanti għall-industriji lokali". Ara Nota għat-TN 39.07 (A).

Kapitolu 79

ŻINGU U OĠĠETTI DERIVATI MINNU

NOTI

1. F'dan il-Kapitolu l-frażijiet li ġejjin għandhom it-tifsir hawnhekk mogħti lilhom:

(a) *Wire* (intestatura Nru. 79.02):

Prodotti msembla, estrużi jew trafilati ta' sezzjoni solida ta' kull forma traversali, li minnhom ebda dimensjoni traversali ma teċċedi sitt millimetri.

(b) Staneg, vireg, angoli, forom u sezzjonijiet (intestatura Nru. 79.02):

Prodotti msemlab, estrużi, trafilati jew maħduma fil-forġa ta' sezzjoni solida, li d-dimensjoni massima traversali tagħhom, teċċedi sitt millimetri u li, jekk ikunu ċatti, ikollhom ħxuna ta' iżjed minn deċima parti tal-wisa'. Kif ukoll prodotti mdewba jew sinterizzati, ta' l-istess forom u dimensjonijiet, li kienu ġew wara maħduma bil-makni (li ma jkunux b'raffinar sempliċi jew b'disinkrostazzjoni).

(ċ) Pjanċi, folji u strixxi maħduma (intestatura Nru. 79.03):

Prodotti maħduma b'wiċċ ċatt (ikkojljat jew le), li minnhom id-dimensjoni traversali massima tagħhom teċċedi sitt millimetri, u li l-ħxuna tagħhom ma teċċedix deċima parti tal-wisa'.

L-intestatura Nru. 79.03 għandha tittieħed li tapplika, fost affarijiet oħra, għal dawk il-prodotti, sew jekk maqtugħa għal forma sew jekk le, perforati, immewġin, imsaħħin, kanalizzati, illustrati jew miksija, kemm-il darba huma ma jassumux b'dan il-karattru ta' oġġetti jew prodotti li jaqgħu taħt intestaturi oħra.

2. L-intestatura Nru. 79.04 għandha tittieħed li tapplika, fost affarijiet oħra, għal tubi, kanen, vireg vojta minn ġewwa u *fittings* ta' tubi u kanen li kienu ġew illustrati jew miksija, jew li kienu ġew formati u maħduma, bħal mgħawġa, ikkojljati, bil-ħjut, ittrapanati, *waisted*, ifformati f'kon jew alettati.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
79.01 Żingu mhux maħdum, skart u fdal taż-żingu ...	0	0	
79.02 Staneg, vireg, angoli, forom u sezzjonijiet maħduma, taż-żingu, *wire* taż-żingu	0	0	
79.03 Pjanċi, folji u strixxi maħduma, taż-żingu; folja taż-żingu; trab u frak taż-żingu	0	0	
79.04 Tubi u kanen u pjanċi lixxi għalihom, taż-żingu; staneg vojta minn ġewwa, u *fittings* tat-tubi u kanen (per eżempju *joints, elbows, sockets* u *flanges*, taż-żingu)	27	13	
79.05 *Gutters*, kapep tas-saqaf, gwarniċi tat-tamboġġ u komponenti oħra bħal bini fabbrikat taż-żingu ...	27	13	
79.06 Oġġetti oħra taż-żingu:			
(A) Oġġetti elenkati għal industriji lokali	0	0	
(B) Oħrajn	37	23	Nota għal TN 79.06 (A): Tifsir ta' "oġġetti elenkanti għall-industriji lokali". Ara Nota għat-TN 39.07 (A).

Kapitolu 80

LANDA U OĠĠETTI DERIVATI MINNU

NOTI

1. F'dan il-Kapitolu l-frażijiet li ġejjin għandhom it-tifsir hawnhekk mogħti lilhom:

(a) Wire (intestatura Nru. 80.02):
Prodotti mrembla, estrużi jew trafilati ta' sezzjoni solida ta' kull forma trasversali, li minnhom ebda dimensjoni trasversali ma teċċedi sitt millimetri.

(b) Staneg, vireg, angoli, forom u sezzjonijiet maħduma (intestatura Nru. 78.02):
Prodotti mrembla, estrużi, trafiljati jew maħduma fil-forġa ta' sezzjoni solida, li d-dimensjoni trasversali massima tagħhom teċċedi sitt millimetri u li, jekk ikunu ċatti, ikollhom ħxuna ta' iżjed minn deċima parti tal-wisa'. Kif ukoll prodotti mdewba jew sinterizzati, ta' l-istess forom u dimensjonijiet, li kienu ġew wara maħduma bil-makni (li ma jkunux b'raffinar sempliċi jew b'disinkrostazzjoni).

(ċ) Pjanċi, folji u strixxi maħduma (intestatura Nru. 80.03):
Prodotti maħduma b'wiċċ ċatt (ikkojljati jew le), li minnhom id-dimensjoni trasversali massima tagħhom teċċedi sitt millimetri, li l-ħxuna tagħhom ma teċċedix deċima parti tal-wisa', u li jkunu ta' piż iżjed minn kilogramm wieħed kull metru kwadru.

L-intestatura Nru. 80.03 għandha tittieħed li tapplika, fost affarijiet oħra, għal dawk il-prodotti, sew jekk maqtugħa għal forma sew jekk le, perforati, immewġin, imsaħħin, kanalizzati, illustrati jew miksija, kemm-il darba huma ma jassumux b'dan, il-karattru ta' oġġetti jew ta' prodotti li jaqgħu taħt intestaturi oħra.

2. L-intestatura Nru. 80.05 għandha tittieħed li tapplika, fost affarijiet oħra, għal tubi, kanen, vireg vojta minn ġewwa u *fittings* ta' tubi u kanen li kienu ġew illustrati jew miksija, jew li kienu ġew formati u maħduma, bħal mgħawġa, ikkojljati, bil-ħjut ittrappanati, *waisted*, ifformati f'kors jew allettati.

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
80.01	Landa mhux maħduma; skart u fdal tal-landa ...	0	0	
80.02	Staneg, vireg, angoli, forom u sezzjonijiet maħduma, tal-landa; *wire* tal-landa	0	0	
80.03	Pjanċi, folji u strixxi maħduma; tal-landa	0	0	
80.04	Folji tal-landa (sew jekk ibbuzzati, maqtugħin skond il-forma, perforati, miksijin, stampati jew rinforzati bil-karta jew b'materjal ieħor li jirrinforza), ta' piż (barra kull materjal ta' rinforz) ta' mhux iżjed minn 1kg/m²; trab u frak tal-landa	0	0	
80.05	Tubi u kanen u pjanċi lixxi għalihom, tal-landa; staneg vojta minn ġewwa, u *fittings* tat-tubi u tal-kanen (per eżempju, *joints, elbows, sockets* u *flanges*), tal-landa	27	13	
80.06	Oġġetti oħra tal-landa:			Nota għal TN 80.06 (A): Tifsir ta' "oġġetti elenkanti għall-industriji lokali". Ara Nota għat-TN 39.07 (A).
	(A) Oġġetti elenkati għal industriji lokali	0	0	
	(B) Oħrajn	37	23	

Kapitolu 81

METALLI BAŻI OĦRA WŻATI FIL-METALLURĠIJA U OĠĠETTI GĦALIHOM

NOTA

L-intestatura Nru. 81.04 għandha titqies li tapplika biss għall-metalli bażi li ġejjin: bismut, kadmju, kobalt, kromju, gallju, ġermanju, afnju, *indium,* manganiż, njobju (kolumbju), renju, antimonju, titanju, torju, tallju, uranju żvujtat f'U 235, vanadju, żirkonju. L-intestatura tinkludi wkoll finitura mhux luċida tal-kobalt, *speiss* tal-kobalt u prodotti oħra intermedjarji ta' mettallurġija tal-kobalt, u *cermets.*

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
81.01 Tungsten (*wolfram*) mhux maħdum jew maħdum, u oġġetti tagħhom	0	0	
81.02 Molibdenu, mhux maħdum jew maħdum, u oġġetti tagħhom	0	0	
81.03 Tantalu, mhux maħdum jew maħdum, u oġġetti tagħhom	0	0	
81.04 Metalli oħra bażi, mhux maħduma jew maħduma, u oġġetti tagħhom; *cermets,* mhux maħduma jew maħduma u oġġetti tagħhom	0	0	

Kapitolu 82

GĦODDA, ORDENJI, "CUTLERY", MGĦAREF U FRIEKET TA' METALLI BAŻI; U PARTIJIET TAGĦHOM

NOTI

1. Apparti minn *blow lamps*, forġi portabbli, roti bil-gwarniċi settijiet tal-kura tad-difrejn, ta' l-idejn u tas-saqajn, u oġġetti klassifikati fl-intestaturi Nru. 82.07 u 82.15, dan il-Kapitolu jinkludi biss oġġetti b'xafra, ix-xifer ta' xogħol, wiċċ ta' xogħol, u partijiet oħra ta' xogħol ta':
   (a) Metall bażi;
   (b) Karbur metalliku;
   (ċ) Ħaġar prezzjuż jew semi-prezzjuż (naturali, sintetiku jew rikostruwit) fuq *support* ta' metall bażi; jew
   (d) Materjali abrasivi fuq *support* ta' metall bażi, kemm-il darba l-oġġetti jkollhom snien li jaqtgħu, skanatatturi, kanali jew oġġetti bħal dawn, ta' metall bażi, li jżommu l-identità u l-funzjoni tagħhom wara l-applikazzjoni ta' l-abbrasiv.

2 Il-partijiet ta' metall bażi ta' l-oġġetti li jaqgħu fl-intestaturi ta' dan il-Kapitolu għandhom jiġu klassifikati ma' l-oġġetti li huma partijiet tagħhom, ħlief partijiet speċifikati separatament bħala hekk u detenturi ta' l-għodda wżata bl-idejn (intestatura Nru. 84.48). Iżda, partijiet ta' użu ġenerali kif imfissra fin-Nota 2 li tinsab f'Sezzjoni XV huma fil-każijiet kollha esklużi minn dan il-Kapitolu.
   Pjanċi li jaqtgħu għal *clippers* elettriċi tax-xagħar għandhom jiġu klassifikati fl-intestatura Nru. 82.13 u xfafar u l-irjus ta' mwies elettriċi tal-leħja għandhom jiġu klassifikati fl-intestatura Nru. 82.11.

3. Settijiet (li ma jkunux settijiet tal-kura tad-difrejn, ta' l-idejn u tas-saqajn) (intestatura Nru. 82.13) li jikkomprendu assortiment ta' għodda *cutlery*, mgħaref, frieket jew oġġetti oħra ta' xorta li jaqgħu taħt l-intestaturi diversi ta' dan il-Kapitolu, imqegħda b'*cabinets*, kaxxi, kaxxetti jew oġġetti bħalhom, għandhom jiġu klassifikati bħal dak ta' l-oġġetti kostitwenti li huma dazjabbli bl-ogħla rata ta' dazju.

4. Kaxxi, kaxxetti u reċipjenti bħal dawn importati ma' oġġetti ta' dan il-Kapitolu għandhom jiġu klassifikati ma' dawk l-artikoli jekk ikunu ta' xorta li normalment jiġu mibjugħa magħhom. Kaxxi, kaxxetti u reċipjenti bħal dawn importati separatament għandhom jiġu klassifikati taħt l-intestaturi xierqa.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
82.01 Għodda ta' l-idejn, dawn li ġejjin: Zappun, pala, baqqun, mgħażqa, midra, rixtellu, mnanar, *bill hooks* u għodda bħal din għat-taħsid; mnieġel, skieken tal-ħuxlief, imqassijiet, feles ta' l-injam u għodda oħra ta' xorta wżata fil-biedja, ortikoltura jew silvi-koltura	0	0	
82.02 Srieraq (mhux mekkaniċi) u xfafar għal srieraq ta' l-idejn jew tal-makna (magħduda xfafar tas-srieraq bla snien):			
(A) Srieraq ta' l-idejn	17	3	
(B) Oħrajn	0	0	
82.03 Għodda ta' l-idejn, dawn li ġejjin: tnalji (magħduda tnalji li jaqtgħu), tnalji żgħar, pinzetti, *snips* tal-landiera, *bolt croppers* u oġġetti bħal dawn; taqqaba li tipperfora, giljottina għal kanen, *spanners* u *wrenches* (iżda ma tinkludix *wrenches* għal viti); limi u raspi	17	3	
82.04 Għodda ta' l-idejn, magħduda d-djamanti għal ħġieġ, li ma taqax taħt xi intestatura oħra ta' dan il-Kapitolu; *blow lamps*, inkwini; morsi u *clamps*, li ma jkunux aċċessorji għal, u partijiet ta', għodda tal-makni, forġi portabbli; rota għas-senn bil-gwarniċi (mħaddma bl-id jew bir-riġel)	17	3	

Kapitolu 82

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
82.05 Għodda li titbiddel bejniethom għal għodda ta' l-idejn, għal għodda tal-makna (per eżempju, għal pressar, stampar, titqib, *tapping, threading,* tinfid, sgorbjar, tifrik, tqattiegħ, tidwir, ingranar jew invitar) magħduda matriċi għall-ġbid ta' *wire,* matriċi għal estruzzjoni tal-metalli, u brilji għat-titqib ta' blat:			
(A) Għodda li titbiddel bejniethom għal għodda ta' l-idejn	17	3	
(B) Oħrajn	0	0	
82.06 Skieken u xfafar li jaqtgħu, għal makni jew għal apparati mekkaniċi	0	0	
82.07 It-truf ta' l-għodda u pjanċi, stikki u oġġetti bħalhom għat-truf ta' għodda, żmuntati, ta' metall karbur sinterizzat (per eżempju, karbur ta' tungsten, molibdenu jew vanadju)	0	0	
82.08 Imtieħen tal-kaffe', kapuljaturi, estratturi tal-meraq u apparati mekkaniċi oħra, ta' piż ta' mhux iżjed minn għaxar kilogrammi u ta' xorta wżati għal skopijiet tad-dar fil-preparazzjoni, servizz jew kondizzjonar ta' ikel jew xorb	37	23	
82.09 Skieken bi xfafar li jaqtgħu, segati jew le (magħduda skieken għat-tisbir), li ma jkunux skieken li jaqtgħu taħt l-intestatura Nru. 82.06:			
(A) Skieken tat-tiżbir u tilqim tas-siġar	0	0	
(B) Oħrajn	37	23	
82.10 Xfafar tas-skieken	0	0	
82.11 Imwies tal-leħja u xfafar ta' l-imwies tal-leħja (magħduda xfafar lixxi ta' l-imwies tal-leħja, sew jekk fi strixxi sew jekk le)	27	13	
82.12 Imqassijiet (magħduda imqassijiet tal-ħajjata) u xfafar għalihom	37	23	
82.13 Oġġetti oħra ta' *cutlery* (per eżempju, *secateurs, clippers* tax-xagħar, skieken tal-biċċiera, skieken għal-karta); settijiet u apparati għall-kura ta' l-idejn u tas-saqajn (magħduda limi tad-difrejn)			
(A) Għall-biedja	0	0	
(B) *Clippers* tal-barbiera	0	0	
(Ċ) Oħrajn	37	23	
82.14 Imgħaref, frieket, pożati għall-ħut, skieken għall-butir, kuċċaruni u ordnijiet oħra tal-kċina u tal-mejda ...	27	13	
82.15 Mankijiet ta' metall bażi għal oġġetti li jaqgħu taħt l-intestaturi 82.09, 82.13 jew 82.14	0	0	

Kapitolu 83

OĠĠETTI MIXXELLANJI TA' METALL BAŻI

NOTA

F'dan il-Kopitolu r-riferenza għall-partijiet ta' oġġetti ma għandha fl-ebda każ tittieħed li tapplika għal gumni, ktajjen, imsiemer, boltijiet, skorfini, viti, molol jew oġġetti oħra tal-ħadid jew azzar ta' xorta deskritti fl-intestaturi Nri. 73.25, 73.29, 73.31, 73.32 jew 73.35, lanqas għal oġġetti bħalhom ta' metalli oħra bażi (Kapitolu 73 sa 81 it-tnejn magħduda).

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
83.01 Lukketti u katnazzi (ċavetta, imħaddmin b'*combination* jew bl-elettriku), u partijiet tagħhom ta' metall bażi, *frames* li jkun fihom tiskir, għal boroż, bagalji jew oġġetti bħalhom, u partijiet ta' dawn il-*frames,* ta' metall bażi; ċwievet għal kull wieħed mill-oġġetti msemmijin hawn fuq, ta' metall bażi:			
(A) Lukketti u *frames* li jkollhom lukketti, għal boroż, bagalji u oġġetti bħalhom kif ukoll partijiet tagħhom	0	0	
(B) Oħrajn	27	13	
83.02 *Fittings* u montaturi ta' metall bażi ta' xorta li tgħodd għall-għamara, bibien, turġien, twieqi, persjani, karrozzerija, sellerija, bagalji, kaxxi u oġġetti bħal dawn (magħdudin tiskir awtomatiku tal-bibien); dniedel ta' metall bażi għall-kpiepel, *brackets* u oġġetti bħalhom:			
(A) Tiskir awtomatiku tal-bibien, dniedel ta' metall bażi għall-kpiepel u oġġetti bħalhom ...	37	23	
(B) *Fittings* u montaturi ta' metall bażi ta' xorta li tgħodd għall-għamar, bibien, turġien, persjani, karrozzerija, sellerija, bagalji, kaxxi u oġġetti bħalhom	27	13	
(Ċ) Manilji tal-metall, ċappetti u *bumpers* (għotjien) għal boroż, bagalji u oġġetti bħal dawn ...	0	0	
83.03 Kaxxaforti, kaxex tas-sigurtà, kmamar tas-sigurtà korazzati jew rinforzati, kisi għall-kmamar tas-sigurtà u bibien għall-kmamar tas-sigurtà, kaxxi għall-flus u kuntratti u oġġetti bħalhom, ta' metall bażi ...	37	23	
83.04 Kabinetti tal-korrispondenza, rakkijiet, kaxxi għas-sortjar, *trays* għall-karti, posa-karti u tagħmir bħal dan għall-uffiċċju, ta' metall bażi, barra minn għamara ta' l-uffiċċju li taqa' taħt l-intestatura Nru. 94.03	48	31.2	
83.05 *Fittings* għal *binders loose-leaf,* għall-*files* jew għall-kotba, ta' metall bażi; molol għall-ittri, molol għall-karti, *staples,* tikketti ta' l-indiċi, u oġġetti bħal dawn tal-kartolerija, ta' metall bażi	37	23	
Nota: *Fittings* għall-produzzjoni industrijali ...	0	0	

Kapitolu 83

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
83.06 Statwetti u ornamenti oħra ta' xorta użati għal ġewwa, ta' metalli bażi	57	37	
83.07 Lampi u *fittings* tad-dawl, ta' metall bażi, u partijiet tagħhom, ta' metall bażi (barra minn *switches, holders* għal-lampi ta' l-elettriku, lampi elettriċi għall-vetturi, batterija elettrika jew lampi tal-*magneto,* u oġġetti oħra li jaqgħu taħt il-Kapitolu 85 barra l-intestatura Nru. 85.22):			
(A) Lampi għas-sajd u *fittings* kif ċertifikati mid-Direttur tal-Biedja	0	0	
(B) Oħrajn	37	23	
83.08 Tubi u kanen flessibbli ta' metall bażi	27	13	
83.09 Molol, *frames* bil-molol għall-boroż u oġġetti bħalhom, bokkli, molol għall-bokkli, ganċijiet, krieket, anelli, u oġġetti bħalhom, ta' metall bażi, ta' xorta komunement użati fl-ilbies, oġġetti tal-vjaġġi, boroż, jew tessuti jew oġġetti tal-ġilda oħrajn; *tubular rivets* u *bi-furcated rivets* ta' metall bażi	0	0	
83.10 Żibeġ u antaċċoli, ta' metall bażi	0	0	
83.11 Qniepen u gongijiet, mhux elettriċi, ta' metall bażi, u partijiet tagħhom ta' metall bażi	37	23	
83.12 Gwarniċi tal-fotografija, stampi u oħrajn bħalhom, ta' metall bażi; mirja ta' metall bażi	37	23	
83.13 Tappijiet, *crown corks,* għotjien tal-fliexken, kapsuli, kisi tat-tappijiet, siġilli u *plombs, corners* għall-protezzjoni tal-kaxxi u aċċessorji oħra tas-sarr, ta' metall bażi:			
(A) *Crown corks*	(i) 47 iżda mhux inqas minn 2c9 il-grossa (ii) 90c il-grossa	33 iżda mhux inqas minn 2c il-grossa 90c il-grossa	*Crown corks* importati għall-intappar tal-fliexken li jkun fihom xorb alkooliku jistgħu jiġu meħlusin mid-dazju addizzjonali ta' 90c il-grossa li jitħallas skond id-disposizzjonijiet tar-regolamenti maħruġin skond il-liġi prinċipali.
(B) Oħrajn	0	0	

Kapitolu 83

Intestatura tat-Tariffa		Ġenerali	Komunità Ekonomika Ewropea	Rimarki
83.14	Tabelli, pjanċi, numri, ittri u sinjali oħra ta' metall bażi:			
	(A) Pjanċi għan-numri tal-vetturi tal-mutur ...	51	30	
	(B) Oħrajn	37	23	
83.15	*Wire*, vireg, tubi, pjanċi, *electrodes* u prodotti bħalhom, ta' metall bażi jew karbur tal-metall, miksijin jew mimlijin b'materjal fluwidu, ta' xorta wżata għas-saldar, brejżjar, *welding* jew deposizzjoni ta' metall jew ta' barbur tal-metall; *wire* u vireg, ta' trab agglomerat ta' metall bażi, użat għall-*ispraying* bil-metall	0	0	

Sezzjoni XVI

MAKKINARJU U APPARATI MEKKANIĊI: TAGĦMIR ELETTRIKU PARTIJIET TAGĦHOM

NOTI

1. Dan il-Kapitolu ma jinkludix:
   (a) Ċineg tal-materjal tal-plastik artifiċjali tal-Kapitolu 39 għat-twassil, ġarr jew elevar (rfigħ) jew tal-lastiku vulkanizzat (intestatura Nru. 40.10); jew oġġetti oħrajn ta' xorta għall-użu fuq makkinarju, apparati mekkaniċi jew elettriċi, ta' lastiku vulkanizzat mhux iebes (bħal *washers*) (intestatura Nru. 40.14);
   (b) Oġġetti tal-ġild jew tal-ġild komposizzjoni (intestatura Nru. 42.04) jew ta' ġild bil-pil (intestatura Nru. 43.03) ta' xorta għall-użu f'makkinarju jew apparati mekkaniċi jew għal skopijiet industrjali;
   (ċ) Ċumbini, irkiekel, imradèn, ġewżiet (*cones*), ħadid tat-tkebbib (*cores*), irkiekel u supporti bħalhom, ta' kull materjal (per eżempju, il-Kapitolu 39, 40, 44 jew 48 jew is-Sezzjoni XV);
   (d) Biljetti perforati tal-Karta jew Kartonċin għal makni *Jacquard* jew bħalhom, li jaqgħu taħt l-intestatura Nru. 48.21;
   (e) Ċineg ta' materjal tessili għat-twassil, ġarr jew elevar (intestatura Nru. 59.16) jew oġġetti oħra ta' materjal tessili ta' xorta għall-użu komuni f'makkinarji jew impjanti (intestatura Nru. 59.17);
   (f) Ħaġar prezzjuż jew semi-prezzjuż (naturali, sinteti̇ċi, jew rikostruwiti) ta' l-intestatura Nru. 71.02 jew 71.03, jew oġġetti magħmulin kollha minn ħaġar bħal dan ta' l-intestatura Nru. 71.15;
   (ġ) Partijiet ta' użu ġenerali kif hemm imfisser fin-Nota 2 tas-Sezzjoni XV, ta' metall bażi (Sezzjoni XV); jew ta' oġġetti simili ta' materjali plastiċi artifiċjali (li ġeneralment ikunu klassifikati taħt l-intestatura Nru. 39.07);
   (ħ) Ċinturini bla truf tal-*wire* jew strixxi tal-metall (Sezzjoni XV);
   (ij) Oġġetti li jaqgħu taħt il-Kapitolu 82 jew 83;
   (k) Vetturi, ajruplani, vapuri jew dgħajjes, tas-Sezzjoni XVII;
   (l) Oġġetti li jaqgħu taħt il-Kapitolu 90;
   (m) Arloġġi u oġġetti oħrajn li jaqgħu taħt il-Kapitolu 91;
   (n) Għodda li titbiddel bejniethom ta' l-intestatura Nru. 82.05 u pniezel ta' xorta wżata bħala partijiet ta' makni ta' l-intestatura Nru. 96.02; għodda simili li titbiddel bejniethom għandha tiġi klassifikata skond il-materjal kostitwenti tal-parti li titħaddem tagħhom (per eżempju, fil-Kapitolu 40, 42, 43, 45 jew 59; jew l-intestatura Nru. 68.04 jew 69.09); jew
   (o) Oġġetti li jaqgħu taħt il-Kapitolu 97.

2. Bla ħsara għan-Nota I ta' din is-Sezzjoni, għan-Nota I tal-Kapitolu 84 u għan-Nota I tal-Kapitolu 85, partijiet ta' makni (li m'humiex partijiet ta' l-oġġetti deskritti taħt l-intestaturi Nri. 84.64, 85.23, 85.24, 85.25 u 85.27) għandhom ikunu klassifikati skond ir-regoli li ġejjin:
   (a) Oġġetti ta' xorta deskritta f'xi waħda mill-intestaturi tal-Kapitoli 84 u 85 (li ma jkunux l-intestaturi Nri. 84.65 u 85.28) għandhom fil-każijiet kollha jiġu klassifikati fl-intestaturi tagħhom relattivi;
   (b) Partijiet oħra, jekk tajba għal użu biss jew prinċipalment b'xorta partikolari li makna, jew b'numri ta' makni li jaqgħu taħt l-istess intestatura (magħduda makna li taqa' taħt l-intestatura Nru. 84.59 jew 85.22) għandhom jiġu klassifikati mal-makni ta' dik ix-xorta. Iżda, oġġetti li jkunu ugwalment tajba għal użu prinċipalment ma' l-oġġetti ta' l-intestaturi Nri. 85.13 u 85.15 għandhom jiġu klassifikati fl-intestatura Nru. 85.13;
   (ċ) Il-partijiet l-oħra kollha għandhom jiġu klassifikati fl-intestatura Nru. 84.65 jew 85.28.

3. Kemm-il darba l-intestaturi ma jeħtiġux xort'oħra, makni komposti, li jikkonsistu minn żewġ makni jew iżjed iffittjati flimkien bicx jiffurmaw waħda u makni oħra addattati sabiex jaqdu żewġ funzjonijiet komplementarji jew alternattivi jew iżjed għandhom jiġu klassifikati bħala li jikkonsistu biss minn dak il-kompost jew bħala li tkun dik il-makna li taqdi l-funzjoni prinċipali.

4. Muturi u trasmissjoni, ċingi ta' *conveyor* jew *elevator* għal makkinarju jew apparati li jkunu iffittjati magħhom, jew, jekk ikunu ippakkjati separatament għal konvenjenza ta' trasport, li jkunu evidenti li huma maħsuba biex jiġu iffittjati ma' jew immuntati fuq bażi komuni mal-makna jew apparat li jkun ġie importat magħhom, għandhom jiġu klassifikati taħt l-istess intestatura bħal dak il-makkinarju jew apparati.

5. Għall-finijiet ta' dawn in-Noti, il-frażi "makna" tfisser kull makna, apparat jew *appliance* ta' xorta li taqa' taħt is-Sezzjoni XVI.

Kapitolu 84

"BOILERS", MAKKINARJU U APPARATI MEKKANIĊI; PARTIJIET TAGĦHOM

NOTI

1. Dan il-Kapitolu ma jinkludix:
   (a) Ħaġar tal-mitħna, moli u oġġetti oħra li jaqgħu taħt il-Kapitolu 68;
   (b) Apparati u makkinarju (per eżempju pompi) u partijiet tagħhom, ta' materjal taċ-ċeramika (Kapitolu 69);
   (ċ) Oġġetti tal-ħġieġ tal-laboratorju, ta' l-intestatura Nru. 70.17, makkinarji u apparati u partijiet tagħhom, tal-ħġieġ (intestatura Nru. 70.20 jew 70.21);
   (d) Oġġetti li jaqgħu taħt l-intestatura Nru. 73.36 jew 73.37 u oġġetti bħalhom ta' metalli bażi oħrajn; (Kapitolu 74 sa 81); jew
   (e) Għodod għal xogħol fl-id ta' l-intestatura Nru. 85.05 jew apparati domestiċi elettro-mekkaniċi ta' l-intestatura Nru. 85.06.

2. Bla ħsara għall-ħdim tan-Noti 3 u 4 tas-Sezzjoni XVI, makna jew apparat li jwieġbu għal deskrizzjoni taħt waħda jew aktar mill-intestaturi Nri. 84.01 sa 84.21 u fl-istess waqt għal deskrizzjoni taħt waħda jew oħra mill-intestaturi Nri. 84.22 sa 84.60, għandhom ikunu klassifikati taħt l-intestatura xierqa ta' l-ewwel grupp u mhux din ta' l-aħħar.

Kapitolu 84

Iżda l-intestatura Nru. 84.17 m'għandhiex tittieħed li tappli-ka għal:

(a) impjanti tal-ġerminazzjoni, inkubaturi u alevaturi (intestatura Nru. 84.28);

(b) Makni li jżommu l-qmugħ niedja (intestatura Nru. 84.29);

(ċ) Apparati tat-tferrix għall-ħriġ tal-meraq taz-zokkor (intestatura Nru. 84.30);

(d) Makkinarju għall-mogħdija mis-sħana ta' ħajt tessili, drappijiet jew oġġetti tessili maħduma (intestatura Nru. 84.40); jew

(e) Makkinarju jew impjanti maħsuba għal xi tħaddim mekkaniku, fejn il-bdil tat-temperatura, anki jekk meħtieġ, huwa sussidjarju.

L-intestatura Nru. 84.19 għandha tittieħed li ma' tapplikax għal:

(a) Makni tal-ħjata għall-egħluq tal-boroż jew reċipjenti oħrajn (intestatura Nru. 84.41); jew

(b) Makkinarju ta' l-uffiċju ta' l-intestatura Nru. 84.54.

3. (A) Għall-finijiet ta' l-intestatura Nru. 84.53, il-frażi "makni awtomatiċi għall-ipproċessar tad-*data* awtomatiku" tfisser:

(a) Makni diġitali li għandhom ħażna li jesgħu mhux biss il-programm jew il-programmi li jkunu qed jiġu pproċessati u d-*data* li għandha tiġi pproċessata iżda wkoll programm li jitraduċi il-lingwa tal-programm formali li biha jkunu miktuba l-programmi fil-lingwa tal-makni. Dawn il-makni għandu jkollhom ħażna prinċipali li tkun aċċessibbli direttament għall-esekuzzjoni ta' programm u li għall-inqas tkun tesgħa biżżejjed biex taħżen dawk il-partijiet tal-programmi għall-ipproċessar u għat-tradizzjoni u d-*data* meħtieġa immedjatament biex jitmexxa l-ipproċessar li jkun qed isir. Għandhom ukoll huma stess jistgħu, fuq il-bażi ta' l-istruzzjonijiet mogħtija fil-programm inizjali, li jimmodifikaw b'deċiżjoni loġika, l-esekuzzjoni waqt li jkun qed isir l-ipproċessar;

(b) Makni analogi li jistgħu jistimulaw mudelli matematiċi u li għandhom għall-inqas: elementi analoġi, elementi tal-kontroll u elementi għall-ipprogrammar;

(ċ) Makni ibridi li jikkonsistu jew f'makna diġitali b'elementi analogi jew f'makna analoga b'elementi diġitali.

(B) Makni awtomatiċi għall-ipproċessar tad-*data* jistgħu jkunu f'forma ta' sistemi li jikkonsistu f'numru mhux stabbilit ta' unitajiet imqegħdin separatament. Unità għandha tiġi meqjusa li tagħmel parti tas-sistema kompluta jekk taqbel ma' dawn il-kondizzjonijiet kollha li ġejjin:

(a) tista' tkun ikkonnettjata mal-unità tal-ipproċessar ċentrali jew direttament jew permezz ta' unità waħda jew iżjed;

(b) tkun iddisinjata speċifikament bħala parti minn dik is-sistema (għandha partikolarment, sakemm ma' tkunx unità għall-provvista ta' l-elettriku, tista' taċċetta jew tqassam *data* f'forma, simboli jew sinjali) li tista' tkun użata mis-sistema.

Dawk l-unitajiet importati separatament għandhom ikunu klassifikati taħt l-intestatura Nru. 84.53.

4. L-intestatura Nru. 84.62 għandha tittieħed li tapplika, *inter alia*, għal balal ta' l-azzar illustrati, li d-dijametri massimi u minimi tagħhom ma jkunux differenti middijametru nominali b'iżjed minn 0.05 mm jew 1 fil-mija liema tkun l-anqas. Balal ta' l-azzar oħrajn għandhom jiġu klassifikati taħt l-intestatura Nru. 73.40.

5. Makna li tkun użata għal aktar minn skop wieħed, għandha, għall-iskopijiet tal-klassifikazzjoni, titqies bħala li l-iskop prinċipali tagħha huwa l-iskop uniku tagħha.

Bla ħsara għan-Nota 2 ta' dan il-Kapitolu u n-Nota 3 tas-Sezzjoni XVI, makna li l-iskop prinċipali tagħha ma jkunx deskritt f'xi intestatura jew li għaliha ma jkunx hemm skop wieħed bħala l-iskop prinċipali, għandha, kemm-il darba r-rabta tal-kliem ma teħtieġx xort'oħra, tiġi klassifikata taħt l-intestatura Nru. 84.59. L-intestatura Nru. 84.59 għandha wkoll titqies li tinkludi makni li jagħmlu l-ħabel jew il-gumna (per eżempju, makni li jżarrdu, jobormu jew jagħmlu l-gumni) minn *wire* tal-metall, ħajt tessili jew ta' xi materjal ieħor jew minn xi taħlita ta' dawk il-materjali.

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
84.01	*Boilers* li jiġġeneraw l-*isteam* u fwar ieħor (barra *boilers* tas-*central-heating* bil-misħun li jistgħu jipproduċu wkoll *steam* ta' pressjoni baxxa); *superheated water boilers.*	0	0	
84.02	Impjanti awżiljari għall-użu ma' *boilers* ta' l-intestatura Nru. 84.01 (bħal, *economisers, super-heaters,* naddafa tan-negrofum, irkupraturi tal-gass u oġġetti bħalhom); kondensaturi għal makni tal-fwar u *power units*	0	0	
84.03	Ġeneraturi ta' gass *producer* u gass ta' l-ilma, bi jew bla purifikaturi; ġeneraturi ta' gass ta' l-aċitilena (ta' proċess bl-ilma) u ġeneraturi ta' gass bħalhom, bi jew bla purifikaturi	0	0	
84.04	Makni ta' l-*isteam* (inklużi makni mobbili, iżda mhux tratturi ta' l-*isteam* li jaqgħu taħt l-intestatura Nru. 87.01 jew rombli tat-toroq li jimxu mekkanikament) b'*boilers* kompliti fihom infushom	0	0	

Kapitolu 84

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
84.05 *Power Units* ta' l-*isteam* u ta' fwar ieħor, li ma jkunx fihom *boilers*	0	0	
84.06 Makni bl-*istantuff* b'kombusjoni interna:			
(A) Makni ta' fuq il-baħar u partijiet minnhom:			
(i) importati għal bastiment speċifiku taħt kostruzzjoni jew tiswija li jkun bastiment li dwaru ma jitħallas ebda dazju ta' importazzjoni skond il-Kapitolu 89 ta' dan l-Att ...	0	0	
(ii) Oħrajn	51	30	
Nota għal (A): Għall-industrija tas-sajd jekk hekk ċertifikat mid-Direttur ta' l-Agrikoltura	0	0	
(B) Makni għal vetturi u partijiet:			
(i) Makni sa 500 cc.	51	30	
(ii) Makni 'l fuq minn 500 cc. sa 1200 cc. ...	51 iżda mhux anqas minn £M25	30 iżda mhux anqas minn £M10	
(iii) Makni 'l fuq minn 1200 cc. sa 2000 cc. ...	51 iżda mhux anqas minn £M35	30 iżda mhux anqas minn £M21	
(iv) Makni 'l fuq minn 3500 cc.	51 iżda mhux anqas minn £M45	30 iżda mhux anqas minn £M27	
(v) Makni 'l fuq minn 3500 cc.	30	15	
(vi) Partijiet	51	30	
(Ċ) Makni u partijiet oħra	27	13	
Nota għal (Ċ): Għal produzzjoni industrijali u użu tal-biedja	0	0	
84.07 Makni u muturi idrawliki (inklużi roti ta' l-ilma u turbini ta' l-ilma)	0	0	
84.08 Makni u muturi oħra	0	0	
84.09 Rombli tat-toroq li jduru mekkanikament	0	0	
84.10 Pompi (inklużi pompi tal-mutur u pompi tat-turbini) għal likwidi sew jekk għandhom u sew jekk m'għandhom u sew jekk m'għandhomx mekkaniżmu għat-tikjil; elevaturi tal-likwidi bil-bramel, ktajjen, viti, ċineg u ħwejjeġ bħalhom	27	13	
Nota: Għall-produzzjoni industrijali u użu tal-biedja	0	0	
84.11 Pompi ta' l-arja, pompi tal-*vacuum* u kompressuri ta' l-arja jew tal-gass (inklużi pompi u kompressuri tal-mutur u tat-turbina, u ġeneraturi bi *stantuff* ħielles għal turbini tal-gass; ventilaturi (fannijiet), rewwieħa u ħwejjeġ bħalhom:			
(A) Tat-tip tad-djar	27	13	
(B) Oħrajn	0	0	

Kapitolu 84

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
84.12	Makni ta' l-arja kondizzjonata, kompliti minnhom infushom, li jkun fihom fann li jaħdem bil-mutur u elementi għat-tibdil tat-temperatura u ta' l-umdità ta' l-arja:			
	(A) Tat-tip tad-djar	35	30	
	(B) Oħrajn	0	0	
84.13	Bekkijiet ta' l-ifran għal *fuel* likwidu (atomizzaturi), għal *fuel* solidu polverizzat jew għall-gass; *stokers* mekkaniċi; gradi tal-fuglari, mekkaniċi, skartaturi mekkaniċi tar-rmied, u apparati bħalhom	0	0	
84.14	Fran (kbar u żgħar) industrjali u ta' laboratorji mhux bl-elettriku	0	0	
84.15	Refrigeraturi u tagħmir ieħor għar-refrigerazzjoni (elettriċi u oħrajn)	37	23	
	Nota: Għall-użu industrjali u għall-biedja	0	0	
84.16	Makni għal-lixxar u makni tar-rumblar bħalhom (esklużi l-makni li jaħdmu jew jirrumblaw bil-metall u makni li jaħdmu bil-ħġieġ) u ċ-ċilindri għalihom ..	0	0	
84.17	Makkinarji, impjanti u tagħmir ta' laboratorji bħalhom, sew jekk imsaħħna bl-elettriku u sew jekk le, għall-ipproċessar ta' materjali bi proċess li jġib miegħu bidla fit-temperatura bħalma huma tisħin, tisjir, xiwi, distillar, rettifikar, sterelizzar, pasturizzar, tifwir, bl-istim, tnixxif, evaporar, vaporizzar, kondensar jew tberrid, li ma jkunux makkinarji jew impjanti ta' xorta li tintuża għal skopijiet domestiċi; *heaters*, ta' l-ilma istantanej jew tal-ħażna, mhux elettriċi	0	0	
84.18	Ċentifugi; makkinarji u apparati għall-iffiltrar u l-pu rifikar (li ma jkunux lenbutijiet ta' l-iffiltrar, passaturi tal-ħalib u ta' bħalhom) għal likwidi jew gassijiet	0	0	
84.19	Makkinarji għat-tindif, tnixxif ta' fliexken jew reċipjenti oħrajn; makkinarji għall-mili, egħluq, siġillar, kapsular jew tikkettjar ta' fliexken, laned, kaxxi, boroż jew reċipjenti oħrajn; kull makkinarju ieħor għall-ippakkjar jew tqartis; makkinarji għall-mili bil-gass ta' xorb; u makni għall-ħasil ta' platti:			
	(A) Makni għall-ħasil tal-platti tat-tip tad-djar ...	37	23	
	(B) Oħrajn	0	0	
84.20	Makkinarji ta' l-użin (barra mwieżen ta' sensitività ta' ħames ċentigrammi jew aħjar), inklużi makni tal-għadd taċ-ċekkjar li jaħdmu bil-piż; kull xorta ta' wżin tal-makni ta' l-użin:			
	(A) Tat-tip tad-djar	37	23	
	(B) Oħrajn	0	0	

Kapitolu 84

	Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
84.21	Apparati mekkaniċi (li jaħdmu bl-idejn jew le) għat-titjir, tferrix jew traxxix ta' likwidi jew trab; għodod li jitfu n-nar (iċċarġjati jew le); *spray guns* u apparati bħalhom, makni li jtajru fwar jew ramel u makni bħalhom li jtajru bil-*jet*:			
	(A) Għodod li jitfu n-nar	27	13	
	(B) Oħrajn	0	0	
84.22	Makkinarji għall-irfigħ, tqandil, tagħbija jew ħatt, teleferiċi u trasportaturi (per eżempju, liftijiet, għodod ta' rfigħ, *winches,* gruwa, gruwi tat-trasport, ġakkijiet, taljoli tal-paranti, trasportaturi u teleferiċi biċċineg), li m'humiex makkinarji li jaqgħu taħt l-intestatura Nru. 84.23	0	0	
84.23	Makkinarji tat-taħfir, twittija, rass u sadd, titqib u tal-qligħ, fissi jew movibbli, għal trab, minerali jew metalli mhux maħduma (per eżempju, pali mekkaniċi, għodod li jaqtgħu l-faħam, skavaturi, barraxa, għodod ta' l-invellar u *bulldozers*); *pile-drivers;* moħritijiet tal-borra li ma jaħdmux waħidhom (inklużi attrezzi tal-moħritijiet tal-borra)	0	0	
84.24	Makkinarji tal-biedja u ta' l-ortikultura għall-preparazzjoni u koltivazzjoni tal-ħamrija (per eżempju, moħritijiet, xtabi, makni tat-tnaqqigħ, distributuri taż-żrieragħ u tal-fertilizzaturi); rombli tal-wita u ta' *sports ground*	0	0	
84.25	Makkinarji tal-ħsad u tad-dris; preses tat-tiben u ta' ħaxix tal-għalf; makni tal-ħsad tal-ħuxlief u ħaxix ħażin; derviesa u makni bħalhom tat-tindif għal żrieragħ, qmuħ jew ħxejjex leguminużi u makni għall-iggradar tal-bajd jew għal iggradar ieħor ta' prodotti tar-raba' (li m'humiex ta' xorta li jintużaw fl-industrja tat-tħin tal-qamħ għall-ħobż li jaqgħu taħt l-intestatura Nru. 84.29)	0	0	
84.26	Makkinarji tad-*dairy* (inklużi makni tal-ħlib) ...	0	0	
84.27	Preses, għassara u makkinarji oħrajn ta' xorta li jintużaw għalbiex isir l-inbid, is-*cider,* il-preparar tal-meraq tal-frott u oħrajn bħalhom	0	0	
84.28	Makkinarji oħrajn tal-biedja, l-ortikultura, trobbija ta' tjur tad-djar u ta' l-irziezet u trobbija tan-naħal; impjanti għall-ġerminazzjoni li jkollhom attrezzi mekkaniċi jew termali (tas-sħana); inkubaturi u *brooders* tat-tjur tad-dar u ta' l-irziezet	0	0	
84.29	Makkinarji ta' xorta li jintużaw fl-industrja tat-tħin tal-qmuħ għall-ħobż, u makkinarji oħrajn (li m'humiex makkinarji tat-tip ta' l-irziezet) għax-xogħol ta' ġwież jew ħxejjex leguminużi mnixxfin	0	0	

Kapitolu 84

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
84.30	Makkinarji, li ma jaqgħux taħt xi intestatura oħra ta' dan il-Kapitolu, ta' xorta li jintużaw fl-industrji ta' l-ikel u x-xorb li ġejjin: furnara, dolċerija, manifattura taċ-ċikkulata, ta' għaġin, ta' ravjul jew manifattura ta' ikel ta' ġwież bħalhom, tiswija ta' laħam, ħut, frott jew ħxejjex (inklużi makni tat-tħin u tat-tqattiegħ), manifattura taz-zokkor jew birer	0	0	
84.31	Makkinarji li jagħmlu jew jirfinixxu għasida ta' ċelluloża, karta jew kartun	0	0	
84.32	Makkinarji tal-legatura tal-kotba, inklużi makni li jħitu l-kotba	0	0	
84.33	Makni ta' kull xorta li jaqtgħu l-karta jew il-kartun; makkinarji oħrajn li jagħmlu l-għasida tal-karta, il-karta jew il-kartun	0	0	
84.34	Makkinarji, apparati u aċċessorji għall-fonderija tat-tipi jew għall-issettjar tat-tipi; makkinarji, li m'humiex l-għodod tal-makni ta' l-intestatura Nru. 84.45, 84.46 jew 84.47, għall-ippreparar u l-ħdim ta' blokki ta' l-istampa, plakki jew ċilindri, tipi ta' l-istampa, *flongs* u matriċijiet stampati, blokki ta' l-istampa, plakki, ċilindri u pjanċi litografiċi magħmula għal skopijiet ta' stampar (per eżempju, illixxati iggranulati jew illustrati)	0	0	
84.35	Makkinarji ta' l-istampa oħrajn; makni għal xogħlijiet li jaqdu l-istampa	0	0	
84.36	Makni għalbiex jinħarġu minnhom drappijiet manifatturati; makni ta' xorta li jintużaw għall-ipproċessar naturali jew manifatturati ta' fibra tad-drappijiet; makni ta' l-egħżil u l-brim tad-drappijiet; makni li jitnu, jarmu u jkebbu d-drappijiet (inklużi dawk li jobormu t-tgħama)	0	0	
84.37	Makni ta' l-insiġ, makni tal-ħjata u makni biex jagħmlu ħajt iggummat, *tulle*, bizzilla, rakkmu, ornamenti, galluni jew xibka; makni li jlestu l-ħajt għall-użu fuq dawn il-makni, inklużi makni li jinsġu l-medda u jagħtuha d-daqs	0	0	
84.38	Makkinarji awżiljarji għall-użu ma' makni taħt l-intestatura Nru. 84.37 (per eżempju, *dobbies, Jacquards,* taħrik għat-twaqqif awtomatiku u mekkaniżmi li jbiddlu l-mekkuk); partijiet u aċċessorji tajbin għall-użu biss jew prinċipalment ma' makni taħt din l-intestatura jew ma' makni li jaqgħu taħt l-intestatura Nru. 84.36 jew 84.37 (per eżempju, imgħażel, *flyers* ta' l-imgħażel, xedd ta' l-imxit, mxat, *nipples* tal-qligħ, mkiekek, *healds* u *heald-lifters,* u labar tal-kalzetta	0	0	
84.39	Makkinarji għall-manifattura jew irfinar tal-feltru fil-biċċa jew fil-forom, inklużi l-makni li jagħmlu kpiepel tal-feltru u blokki ta' l-egħmil tal-kpiepel ...	0	0 0	

Kapitolu 84

Intestatura tat-Tariffa		Ġenerali	Komunità Ekonomika Ewropea	Rimarki
84.40	Makkinarju għall-ħasil, tindif, tnixxif, tbajjid, żbiegħ, tiżjin, irfinar jew kisi ta' ħjut tessili, drappijiet jew oġġetti tessili immuntati (inklużi makkinarji tal-*laundry* u tad-*dry-cleaning*); makni għat-tiwi, tkebbib jew qtugħ tad-drappijiet; makni ta' xorta li jintużaw fil-manifattura ta' *linoleum* jew kisi ieħor ta' l-art għalbiex japplikaw il-pasta fuq id-drapp bażi jew support ieħor; makni ta' tip li jintużaw għall-istampar ta' disinn ripetut, kliem ripetut jew ta' kulur fuq kollox li jsir fuq drappijiet, ġlud, karti tal-ħitan, karti tat-tqartis, *linoleum* jew materjali oħrajn, u pjanċi inċiżi jew minquxin, blokki jew rombli għalihom:			
	(A) Tat-tip tad-djar	37	23	
	(B) Oħrajn	0	0	
84.41	Makni tal-ħjata; għamara magħmula apposta għall-makni tal-ħjata; labar tal-makni tal-ħjata	0	0	
84.42	Makkinarji (li m'humiex makni tal-ħjata) biex jip-preparaw, jikkunzaw jew jaħdmu ġlud ħoxnin, ġlud irqaq jew ġilda (inklużi makkinarji ta' stvali u żraben)	0	0	
84.43	*Convertors,* mestoli, forom ta' lingotti u makni tal-forom, ta' xorta li jintużaw fil-metallurġija u fil-fonderija tal-metalli	0	0	
84.44	Mtieħen tar-rumblar u rombli għalihom	0	0	
84.45	Għodod tal-makni biex jinħadem il-metall jew karburi tal-metall, li m'humiex makni li jaqgħu taħt l-intestatura Nru. 84.49 jew 84.50	0	0	
84.46	Għodod tal-makni biex jinħadem il-ħaġar, ċeramika, konkrit, siment ta' l-asbestos u materjali minerali bħalhom jew biex jinħadem ħġieġ fil-kiesaħ, li ma humiex makni li jaqgħu taħt l-intestatura Nru. 84.49	0	0	
84.47	Għodod tal-makni biex jinħadem l-injam, is-sufri, l-għadam, l-*ebonite* (vulkanit), materjali tal-plastika artifiċjali iebsin jew materjali oħrajn li jridu tinqix fl-iebes, li m'humiex makni li jaqgħu taħt l-intestatura Nru. 84.49	0	0	
84.48	Aċċessorji u partijiet addattati għall-użu, biss jew prinċipalment, mal-makni li jaqgħu taħt l-intestaturi Nri. 84.45 sa 84.47, inklużi *holders* tax-xogħol u tal-għodod, punzuni tal-forma, li jinfetħu waħidhom, punzuni tal-ferqa u attrezzi oħra għal għodod tal-makni	0	0	
84.49	Għodod għax-xogħol li jsir bl-id, pnewmatiċi jew b'mutur mhux elettriku komplit minnu nnifsu ...	0	0	

Kapitolu 84

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
84.50 Apparati li jaħdmu bil-gass għall-weldjar, saldjar bir-ram, qtugħ u temprar minn barra	0	0	
84.51 *Typewriters,* li m'humiex *typewriters* li għandhom fihom mekkaniżmu għall-kalkular (għadd eċċ.); makni li jiktbu ċ-ċekkijiet	25	16.2	
84.52 Makni għall-kalkular; makni tal-kontijiet, reġistraturi tal-flus, makni tal-bolli tal-posta, makni li jagħtu l-biljetti u makni bħalhom li għandhom fihom xi mekkaniżmu ta' kalkular	25	16.2	
84.53 Makni awtomatiċi għall-ipproċessar tad-*data* u l-unitajiet tagħhom; *readers* manjetiċi jew ottiċi, makni li jittraskrivu d-*data* fuq il-medja tad-*data* b'forma lis-simboli u makni għall-ipproċessar ta' dik id-*data,* li m'humiex xort'oħra speċifikati jew inklużi	0	0	
84.54 Makni oħrajn ta' l-uffiċini (per eżempju, makni duplikaturi tal-*hectograph* jew ta' l-*istencil,* makni ta' l-indirizzi, makni li jissortjaw il-flus, makni li jgħoddu l-flus u li jqartsuhom, makni li jittempraw il-lapsijiet, makni tal-perforar (titqib) u ta' l-*istapling*	27	13	
84.55 Partijiet u aċċessorji (li m'humiex *covers,* kaxxi għall-ġarr u bħalhom) addattati għall-użu, biss jew prinċipalment ma' makni ta' xorta li jaqgħu taħt l-intestatura Nru. 84.51, 84.52, 84.53 jew 84.54	27	13	
84.56 Makkinarji għall-issortjar, skrinjar, separar, ħasil, tifrik, tħin jew taħlit ta' trab, ħaġar, minerali metalliċi jew sustanzi minerali oħrajn f'għamla solida (inklużi trab u pasta); makkinarji għall-agglomerar, tiswir fil-forom jew għoti ta' forma lil *fuels* minerali solidi, pasta ċeramika, siment mhux imwebbes, materjali tat-tkaħħil jew prodotti minerali oħrajn f'għamla ta' trab jew pasta; makni biex jagħmlu forom tar-ramel għall-fonderiji	0	0	
84.57 Makni li jaħdmu l-ħġieġ (li m'humiex makni biex jaħdmu l-ħġieġ fil-kiesaħ) makni għall-immuntar ta' lampi b'filament elettriku u *discharge,* u ta' tubi u valvoli elettroniċi u bħalhom	0	0	
84.58 Makni awtomatiċi tal-bejgħ (per eżempju, makni tal-bolli, sigarretti, ċikkulata jew oġġetti ta' l-ikel), li m'humiex togħbiet tal-kapaċità jew tax-xorti	37	23	
84.59 Makni u apparati mekkaniċi, li għandhom funzjonijiet individwali, li ma jaqgħux taħt xi intestatura oħra ta' dan il-Kapitolu.	0	0	

Kapitolu 84

	Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
84.60	Kaxxi tal-forom għall-fonderiji tal-metall; forom ta' tip użat għal metall (li m'humiex forom ta' lingotti), għal karburi tal-metall, għal ħġieġ, għal materjali minerali (per eżempju, pasta ċeramika, konkrit jew siment) jew għal materjali tal-lastiku jew tal-materjali tal-plastika artifiċjali	0	0	
84.61	Viti (ta' likwidi), *cocks*, valvi u apparati bħalhom għal pajpijiet, kaxxi ta' barra ta' *boilers*, tankijiet, tnelli u bħalhom, inklużi valvi li jnaqqsu l-pressjoni u valvoli ikkontrollati termostatikament	27	13	
	Nota: Partijiet għal użu ta' agrikoltura jew sajd jekk hekk ċertifikati mid-Direttur ta' l-Agrikoltura u partijiet għal produzzjoni industrjali	0	0	
84.62	*Ball-bearings*, jew *bearings* bir-rombli jew bir-rombli tal-labar	0	0	
84.63	*Shaft* għat-trasportar, imraddijiet tar-roti, *bearing housings* (sodod għall-irjus tat-travi), travi ta' *shafts* lixxi, gerijiet, u *gearing* (inklużi gerijiet tal-frizzjoni u kaxxi tal-gerijiet oħrajn ta' *speed* varjabbli), roti volanti, buzzelli u blokki tal-buzzelli, *clutches* u tagħqid ta' *shafts*:			
	(A) Għal vetturi bil-mutur	51	30	
	(B) Oħrajn	27	13	
	Nota: Partijiet għal użu ta' agrikoltura jew sajd jekk hekk ċertifikati mid-Direttur ta' l-Agrikoltura u partijiet għal produzzjoni industrjali	0	0	
84.64	*Gaskets* u rbat bħalhom tal-pjanċi tal-metall flimkien ma' materjal ieħor (per eżempju, asbestos, feltru u kartun) jew ta' folja tal-metall laminat; settijiet jew assortiment ta' *gaskets* jew rbat bħalhom, li m'humiex xorta fil-komposizzjoni, għal makni, pajpijiet, tubi u bħalhom, mitnija fi bwiet, invilopsijiet jew pakkjar bħalhom:			
	(A) Għal vetturi bil-mutur	51	30	
	(B) Oħrajn	27	13	
	Nota: Partijiet għal użu ta' agrikoltura jew sajd jekk hekk ċertifikati mid-Direttur ta' l-Agrikoltura u partijiet għal produzzjoni industrjali	0	0	
84.65	Partijiet ta' makkinarji, li ma fihomx *connectors* elettriċi isolaturi, *coils* kontatti jew tifsiliet oħra elettriċi, u li ma jaqgħux taħt l-ebda intestatura oħra f'dan il-Kapitolu:			
	(A) Għal vetturi bil-mutur	51	30	
	(B) Oħrajn	27	13	
	Nota: Għal produzzjoni industrjali, użu tal-biedja u tas-sajd	0	0	

Kapitolu 85

MAKKINARJU U TAGĦMIR ELETTRIKU; PARTIJIET TAGĦHOM

NOTI

1. Dan il-Kapitolu ma jinkludix:
   (a) Kutri li jissaħnu bl-elettriku, kuxxinetti tas-sodda, manikotti tas-saqajn u oġġetti bħalhom; ħwejjeġ li jissaħnu bl-elettriku, ilbies tas-saqajn u kuxxinetti tal-widnejn u oġġetti oħrajn li jissaħnu bl-elettriku li jintlibsu jew igeżwru l-persuna:
   (b) Oġġetti tal-ħġieġ ta' l-intestatura Nru. 70.11; jew
   (ċ) Għamara li tissaħħan bl-elettriku tal-Kapitolu 94.

2. L-intestatura Nru. 85.01 għandha tittieħed li ma tapplikax għall-oġġetti deskritti taħt l-intestaturi Nru. 85.08, 85.09 jew 85.21, li ma jkunux *rectifiers* ta' l-ark tal-merkurju bit-tank tal-metall li jibqgħu klassifikati taħt l-intestatura Nru. 85.01.

3. L-intestatura Nru. 85.06 għandha tittieħed li tapplika biss għall-makni elettro-mekkaniċi tat-tipi komunement użati għal skopijiet domestiċi li ġejjin:
   (a) *Vacuum cleaners,* lostri ta' l-art, mtieħen u *mixers* ta' ħwejjeġ ta' l-ikel, estrattivi tal-meraq tal-frott u fannijiet, ta' kull piż;
   (b) Makni oħrajn kemm-il darba l-piż ta' dawn il-makni oħrajn ma jkunx ta' aktar minn 20 kg.

Iżda l-intestatura ma tapplikax għal makni tal-ħasil tal-platti (intestatura Nru. 84.19), makni tal-ħasil tal-ħwejjeġ ċentrifugi u oħrajn (intestatura Nru. 84.18 jew 84.40), makni tal-mogħdija bir-rombli jew oħrajn (intestatura Nru. 84.16 jew 84.40), makni tal-ħjata (intestatura Nru. 84.41) jew għal *appliances* elettro-termiċi (intestatura Nru. 85.12).

4. Għall-finijiet ta' l-intestatura Nru. 85.19, "ċirkuwiti stampati" għandhom jitqiesu bħala ċirkuwiti miksuba billi jiġu iffurmati fuq bażi iżolata, b'xi proċess ta' stampar (per eżempju, ibbuzzar, *plating-up,* inċizzjoni) jew bit-teknika ta' *"film circuit",* elementi kondutturi, kuntatti jew komponenti stampati oħra (per eżempju, *inductrances* reżistenzi, *capacitors*) waħidhom jew konnessi flimkien b'sistema stabbilita minn qabel, barra minn elementi li jistgħu jipproduċu, jikkoreġu, jimmodulaw, jew jamplifikaw sinjal elettriku (per eżempju, elementi semi-konduttur).

Il-frażi "ċirkuwiti stampati" ma tinkludix ċirkuwiti magħqudin ma' elementi barra minn dawk miksuba waqt il-proċess ta' l-istampar. Iżda ċirkuwiti stampati, jista' jkollhom elementi li jikkonnettu li m'humiex stampati.

Ċirkuwiti tal-*film* irqiq jew oħxon li jinkludu elementi passivi u attivi miksuba waqt l-istess proċess teknoloġiku għandhom jiġu klassifikati taħt l-intestatura Nru. 85.21.

5. Għall-finijiet ta' l-intestatura Nru. 85.21:
   (A) *"Diodes, transistors* u apparat ta' semi-konduttturi bħal dawn" għandhom jitqiesu li huwa dak l-apparat li t-tħaddim tiegħu jiddependi fuq varjazzjonijiet b'reżistenza meta tiġi applikata *field* elettrika.
   (B) Mikroċirkwiti elettroniċi għandhom jitqiesu li huma:
      (a) *Micro assemblies* tal-*"fagot" module, moulded module, micromodule* u xortiet bħal dawn, li jikkonsistu f'komponenti mċekknin li jkunu magħqudin u *interconnected,* distinti, attivi sew attivi kemm passivi.
      (b) *Monolithic integrated circuits* fejn l-elementi taċ-ċirkuwiti (*diodes, transistors,* reżistenzi, *capacitors, interconnections,* etc. ikunu mnisslin f'daqqa (essenzjalment) u fuq wiċċ materjal *semi-conductor* (per eżempju, *doped silicon*) u li huma assoċjati bla ma jistgħu jinfirdu.
      (ċ) Ċirkwiti ibridi magħqudin fejn l-elementi passivi u attivi, biċċiet minnhom magħmulin b'teknoloġija b'liga irqiqa jew ħoxna (reżistenzi, *capacitors, inter-connections, etc.*) oħrajn b'teknoloġija *semi-conductor diodes, transistors,* ċirkuwiti magħqudin monolitiċi, eċċ.) huma magħqudin b'mod li ma jistgħux jinqasmu għall-finijiet u effetti kollha, fuq *single insulating sub strate,* ħġieġ, ċeramika, etc.). Dawn iċ-ċirkwiti jistgħu jinkludu wkoll *miniaturised discreet components.*

Għall-klassifikazzjoni ta' l-oġġetti mfissra f'din in-Nota, l-intestatura Nru. 85.21 għandha tieħu preċedenza fuq kull intestatura oħra fin-Nomenklatura li tista' tapplika għalihom b'riferenza għal, b'mod partikolari, għax-xogħol li jagħmlu.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
85.01 Oġġetti elettriċi tad-deskrizzjoni li ġejjin: ġeneraturi, muturi, konvertituri (*rotary* jew statiċi), *transformers, rectifiers* u apparati rettifikaturi, indutturi ...	27	13	
Nota: Għal produzzjoni industrijali, użu tal-biedja u tas-sajd	0	0	
85.02 Kalamiti elettriċi: kalamiti permanenti u oġġetti ta' materjali speċjali għall-kalamiti permanenti, li jkunu l-forom ta' dawn il-kalamiti, *chucks* tal-kalamiti elettro-manjetiċi u permanenti, *clamps,* morsiet u *holders* tax-xogħol bħalhom; granfi u ganċijiet elettro-manjetiċi; brejkijiet elettro-manjetiċi; mqabad ta' l-irfigħ elettro-manjetiċi	0	0	
85.03 Ċelluli primarji u batteriji primarji	27	13	

Kapitolu 85

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
85.04 Akkumulaturi elettriċi:			
(A) Reċipjenti, għotjien u plakki li jisseparaw ...	0	0	
(B) Akkumulaturi tal-vetturi bil-mutur	37 iżda mhux inqas minn £M1.15,0 kull akkumulatur	23 iżda mhux inqas minn £M1.00,0 kull akkumulatur	
(Ċ) Oħrajn	37	23	
58.05 Għodod għal xogħol fl-id, b'mutur elettriku komplit minnu nnifsu	0	0	
85.06 Apparati domestiċi elettro-mekkaniċi b'mutur elettriku komplit minnu nnifsu	37	23	
85.07 Makni tal-leħja u tax-xagħar, b'mutur elettriku komplit minnu nnifsu:			
(A) Makni tal-lejħa	37	23	
(B) Oħrajn	0	0	
85.08 Tagħmir li jqabbad u jixgħel bl-elettriku makni ta' konbustjoni interna (inklużi *ignition magnetos, magneto-dynamos, ignition coils,* muturi ta' l-istartjar, *sparking plugs* u *glow plugs*); *generators* (*dynamos* u *alternators*) *u cut-outs* għall-użu flimkien ma' dawk il-makni	27	13	
85.09 Tagħmir li jagħmel dwal u jagħti sinjali bl-elettriku u *wipers* tal-*windscreens, defrosters* u *demisters* elettriċi għal roti u vetturi bil-mutur:			
(A) Għal vetturi tal-mutur	51	30	
(B) Oħrajn	37	23	
85.10 Lampi *portable* bil-batterija elettrika u bil-magneto, li ma jkunux lampi li jaqgħu taħt l-intestatura Nru. 85.09	37	23	
Nota: Markaturi tal-batterija ċertifikati mid-Direttur ta' l-Agrikoltura bħala li huma mportati esklużivament għal għanijiet ta' sajd	0	0	
85.11 Fran elettriċi kbar u żgħar, industrijali u tal-laboratorji; fran u *induction* u tagħmir għat-tisħin dijalettriku; makni u apparati għall-weldjar, saldjar birram u stanjar bl-elettriku, u makni u apparati għall-qtugħ bl-elettriku bħalhom	0	0	
85.12 *Heaters* instantanej jew tal-ħażna ta' l-ilma u *heaters* ta' l-immersjoni, elettriċi; apparati għat-tisħin tal-ħamrija bl-elettriku, u apparati għat-tisħin ta' l-ispazju bl-elettriku; *appliances* ta' l-elettriku għall-irranġar tax-xagħar (per eżempju *dryers* tax-xagħar, *curlers* tax-xahar, *heaters* ta' l-imqassijiet tan-nukklar), u ħadid tal-mogħdija elettriċi; *appliances* domestiċi elettro-termiċi, *heating resistors* elettriċi li ma jkunux dawk tal-*carbon*	37	23	
Nota: Għal użu ta' produzzjoni industrijali u tal-biedja	0	0	

Kapitolu 85

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
85.13	Apparati tal-linji telefoniċi u telegrafiċi elettriċi (inklużi dawk l-apparati għal sistemi ta' linji *carrier-current*)	37	23	
85.14	Mikrofoni u *stands* għalihom; loud-speakers; amplifikaturi elettriċi ta' l-*audio-frequency*	37	23	
85.15	Apparati ta' transmissjoni u riċezzjoni radjo-telegrafiku u radjo-telefonika; apparati ta' trasmissjoni u riċezzjoni tax-xandir bir-radjo u tat-televiżjoni (inklużi riċevituri li jinkorporaw reġistraturi tal-ħoss jew riproduttturi) u *cameras* tat-televiżjoni; apparati bir-radjo għall-għajnuna fin-navigar, apparati tar-radar u apparati ta' kontroll remot tar-radjo:			
	(A) Apparati ta' trasmissjoni, riċezzjoni u *cameras* tat-televiżjoni użati fi stazzjonijiet tar-ardjo, tat-televiżjoni, tat-telegrafu u tat-telefon	0	0	
	(B) Apparati għall-għajnuna fin-navigar u tar-radar	0	0	
	(Ċ) Oħrajn:			
	(1) Settijiet tal-*wireless*	60	55	
	(2) *Radio-gramophones*	60	55	
	(3) Riċevituri tat-televiżjoni	60	55	
	(4) Oħrajn	60	55	
85.16	Tagħmir bl-elettriku għall-kontroll tat-traffiku, għal ferroviji, toroq jew *waterways* ma' l-art, u tagħmir użat għal skopijiet bħalhom f'installazzjonijiet fil-port jew fl-ajrudromi	0	0	
85.17	Apparati elettriċi għas-sinjali bis-smigħ jew bil-għajn (bħalma huma qniepen, sireni, *indicator panels*; allarmi ta' serq jew ħruq), li ma jkunux dawk taħt l-intestaturi Nri. 85.09 jew 85.16	37	23	
85.18	*Capacitors* elettriċi, fissi jew varjabbli	37	23	
85.19	Apparati elettriċi biex jagħmlu u jaqtgħu ċirkuwiti elettriċi, għall-protezzjoni ta' ċirkuwiti elettriċi, jew biex jagħmlu *connections* ma' jew f'ċirkuwiti elettriċi (per eżempju, *switches, relays, fuses,* kalamiti tas-sajjetti, *surge suppressors, plugs, holders* tal-lampi u kaxxetti tat-tagħqid); reżistenzi, fissi jew varjabbli (inklużi *potentio-meters*), li ma jkunux reżistenzi tat-tisħin; ċirkuwiti stampati *switchboards* (li ma jkunux *switchboards* tat-*telephone*) u *panels* tal-kontroll:			
	(A) Għall-vetturi bil-mutur	50	30	
	(B) Tat-tip tad-djar:			
	(i) *Leakage circuit breakers*	0	0	
	(ii) Oħrajn	37	23	
	(Ċ) Oħrajn	0	0	

Kapitolu 85

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
85.20 Lampi ta' l-elettriku bil-filiment u lampi li jiddiskarġjaw l-elettriku (inklużi lampi *infra-red* u *ultra-violet*); *arc-lamps, flash-bulbs* fotografiċi li jixgħelu bl-elettriku:			
(A) *Electrodes* għad-dawl bin-*neon*	0	0	
(B) Oħrajn	37	23	
85.21 Valvoli u tubi termjoniċi, *cold cathode* u *photo-cathode* (inklużi valvoli u tubi mimlijin bi fwar jew gass, tubi tal-*cathode ray,* tubi tal-*cameras* tat-televiżjoni, u valvoli u tubi rettifikaturi *arc* bil-merkurju); fotoċelluli, kristalli, piezo-elettriċi immuntati; *diedos transistors* u *semi-conductors devices* bħal dawn *microcircuits* elettroniċi:			
(A) Partijiet ta' makkinarji industrijali, statistiċi u makkinarji bħalhom	0	0	
(B) Oħrajn	50	45	
85.22 Apparati ta' l-elettriku, li għandhom funzjonijiet individwali, li ma jaqgħux taħt xi intestatura oħra ta' dan il-Kapitolu	37	23	
85.23 *Wire, cable,* vireg, strixxi elettriċi iżolati u oġġetti bħalhom, (inklużi l-ismaltati u l-anodizzati) (inklużi *cables* co-assjali), sew jekk għandhom *connectors* u sew jekk ma għandhomx:			
(A) *Wire* li jitkebbeb tal-kalamiti	0	0	
(B) Oħrajn	37	23	
85.24 Pniezel tal-faħma, faħam ta' l-*arc-lamps,* faħam tal-batteriji, *electrodes* tal-faħam, u oġġetti oħra tal-faħma ta' xorta li jintużaw għal skopijiet elettriċi ...	0	0	
85.25 Iżolaturi ta' kull materjal	27	13	
Nota: Għal produzzjoni industrijali	0	0	
85.26 *Fittings* li jiżolaw għal makni, *appliances,* u tagħmir elettriċi, li jkunu *fittings* għal kollox ta' materjal iżolatur apparti minn xi bċejjeċ minuri ta' metall li jidħlu fihom waqt li jkunu għall-forma biss għal skopijiet ta' immuntar, iżda mhux inklużi iżolaturi li jaqgħu taħt l-intestatura Nru. 85.25	0	0	
85.27 Kanen għall-gandotti, elettriċi u l-ġonot tagħhom, ta' metall bażi miksijin b'materjal iżolanti	27	13	
85.28 Partijiet elettriċi ta' makkinarji u apparati, li ma jkunux oġġetti li jaqgħu taħt xi waħda mill-intestaturi preċedenti f'dan il-Kapitolu	27	13	
Nota: Għal produzzjoni industrijali	0	0	

Sezzjoni XVII

VETTURI, INĠENJI TA' L-AJRU, U PARTIJIET TAGĦHOM VAPURI U XI ARMAR TAT-TRASPORT LI GĦANDU X'JAQSAM MAGĦHOM

Noti

1. Din is-Sezzjoni ma tinkludix oġġetti li jaqgħu taħt l-intestatura Nru. 97.01, 97.03 jew 97.08 jew *bobsleighs*, *toboggans* u ta' bħalhom li jaqgħu taħt l-intestatura Nru. 97.06.

2. F'din is-Sezzjoni kollha kemm hi, l-espressjonijiet "partijiet" u "partijiet u aċċessorji" għandhom jitqiesu li ma japplikawx għall-oġġetti li ġejjin, sew jekk jistgħu jiġu identifikati jew le bħala għall-oġġetti ta' din is-Sezzjoni:
   (a) Ġonot, *washers* u ta' bħalhom (klassifikati skond il-materjal li minnu huma magħmula jew taħt l-intestatura Nru. 84.64);
   (b) Partijiet ta' użu ġenerali kif hemm imfisser fin-Nota 2 tas-Sezzjoni XV, ta' metall bażi (Sezzjoni XV), jew ta' oġġetti bħal dawn ta' materjali tal-plastika artifiċjali (li huma ġeneralment klassifikati fl-intestatura Nru. 39.07);
   (ċ) Oġġetti li jaqgħu taħt il-Kapitolu 82 (Għodda);
   (d) Oġġetti li jaqgħu taħt l-intestatura Nru. 83.11;
   (e) Makni u attrezzi mekkaniċi u oġġetti oħra li jaqgħu taħt l-intestaturi Nri. 84.01 sa 84.59, 84.61 jew 84.62 u partijiet ta' makni jew muturi li jaqgħu taħt l-intestatura Nru. 84.63;
   (f) Makkinarju u tagħmir elettriku (Kapitolu 85);
   (ġ) Oġġetti li jaqgħu taħt il-Kapitolu 90;
   (ħ) Arloġġi (Kapitolu 91);
   (ij) Armi (Kapitolu 93);
   (k) Xkupilji ta' xorta wżati bħala partijiet ta' vetturi (intestatura Nru. 96.02).

3. Riferenzi fil-Kapitoli 86 sa 88 għall-partijiet jew aċċessorji għandhom jitqiesu li ma japplikawx għal partijiet jew aċċessorji li m'humiex addattati għall-użu biss jew principalment ma' l-oġġetti ta' dawk il-Kapitoli. Parti jew aċċessorju u li jwieġbu għal deskrizzjoni f'żewġ intestaturi jew aktar ta' dawn il-Kapitoli għandhom ikunu klassifikati taħt dik l-intestatura li tikkorrispondi għall-użu prinċipali ta' dik il-parti jew dak l-aċċessorju.

4. Makni ta' titjir mibnija speċjalment biex ikunu jistgħu jintużaw ukoll bħala vetturi fuq l-art huma klassifikati bħala makni volanti. Vetturi bil-mutur amfibji huma klassifikati bħala vetturi bil-mutur.

5. Vetturi *air-cushion* għandhom ikunu klassifikati taħt din is-Sezzjoni mal-vetturi li l-aktar jixbħuhom kif ġej:
   (a) Fil-Kapitolu 86 jekk disinjati biex jivvjaġġaw fuq il-linji (*hovertrains*);
   (b) Fil-Kapitolu 87 jekk disinjati biex jivvjaġġaw fuq l-art jew kemm fuq l-art kif ukoll fuq il-baħar;
   (ċ) Fil-Kapitolu 89 jekk disinjati biex jivvjaġġaw fuq il-baħar, kemm jekk jistgħu jinżlu fuq xtut jew *landing-stages* jew le, jew jistgħu jivvjaġġaw ukoll fuq is-silġ.

   Partijiet u aċċessorji ta' vetturi *air-cushions* għandhom ikunu klassifikati bħal dawk il-vetturi li jaqgħu taħt l-intestatura li l-vetturi b'*air-cushion* huma klassifikati skond id-disposizzjonijiet ta' hawn fuq.

   Fixtures u *fittings* tal-linji tal-*hovertrains* għandhom ikunu klassifikati bħala *fixtures* u *fittings* tal-linji tal-ferrovija, u tagħmir tal-kontroll tat-traffiku għas-sistemi tat-trasport tal-*hovertrain* bħala tagħmir tal-kontroll tat-traffiku tal-ferroviji.

Kapitolu 86

LOKOMOTIVI TAL-FERROVIJA U TAT-TRAMM, "ROLLING STOCK" U PARTIJIET TAGĦHOM; "FIXTURES" U "FITTINGS" TAL-LINJI TAL-FERROVIJA U TAT-TRAMM; TAGĦMIR TA' SINJALI TA' KULL XORTA GĦAT-TRAFFIKU (MHUX IMĦADDMA BL-ELETTRIKU)

Noti

1. Dan il-Kapitolu ma jinkludix:
   (a) Traversi ta' l-injam jew tal-konkrit tal-ferroviji jew tramm, jew sezzjonijiet tal-*guide-track* tal-konkrit għal *hovertrains* (intestatura Nru. 44.07 jew 68.11);
   (b) Materjal tal-ħadid jew azzar għall-kostruzzjoni tal-linji tal-ferrovija jew tramm, li jaqgħu taħt l-intestatura Nru. 73.16; jew
   (ċ) Apparati tas-sinjali li jaħdmu bl-elettriku, li jaqgħu taħt l-intestatura Nru. 85.16.

2. L-intestatura Nru. 86.09 għandha titqies li tapplika, fost l-oħrajn, għal:
   (a) Fisien, roti, *tyres* tal-metall, ċrieki u buttuni u partijiet oħra ta' roti;
   (b) muntaturi, sotto-muntaturi u *bogies;*
   (ċ) Kaxxetti tal-fisien, *gear* tal-brejkijiet;
   (d) Molol għar-*rolling stock;* gear ta' l-irbit u *connections* tal-passaġġi;
   (e) *coachwork.*

3. Bla ħsara għad-disposizzjonijiet tan-Nota 1 hawn fuq, l-intestatura Nru. 86.10 għandha titqies li tapplika, fost l-oħrajn, għal:
   (a) linji immuntati, *turntables,* sodod tal-pjattaformi, *gauges* tat-tagħbija;
   (b) Semafri, diski mekkaniċi tas-sinjali, *gear* għall-kontroll tal-passaġġi livelli, kontrolli ta' sinjali u ta' postijiet sew jekk huma immuntati bid-dawl elettriku u sew jekk le.

Kapitolu 86

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
86.01	Lokomotivi tal-ferroviji bl-*isteam* u *tenders*	0	0	
86.02	Lokomotivi tal-ferroviji bl-elettriku, imħaddma jew imqawwa bil-batteriji minn *source* barrani ta' l-elettriku	0	0	
86.03	Lokomotivi tal-ferroviji oħrajn	0	0	
86.04	Vaguni tal-ferroviji u tat-tramm li jimxu mekkanikament, vannijiet u trakkijiet, u *trolleys* ta' l-ispezzjoni tal-linja li jimxu mekkanikament	0	0	
86.05	Vaguni tal-passiġġieri u vannijiet tal-bagalji, tal-ferrovija u tat-tramm; karrozzi ta' l-isptar, karrozzi tal-ħabs, karrozzi ta' l-ittestjar, karrozzi tal-posta ambulanti u vaguni tal-ferrovija għal skopijiet oħra speċjali	0	0	
86.06	*Rolling-stock* tal-ferrovija u tat-tramm dawn li ġejjin: ħwienet tax-xogħol, gruwi u vetturi tax-xogħol oħrajn	0	0	
86.07	Vannijiet tal-merkanzija, vaguni u trakkijiet tal-merkanzija, tal-ferrovija u tat-tramm	0	0	
86.08	Reċipjenti immudellati b'mod speċjali u mgħammra għal ġarr b'mod wieħed jew aktar ta' trasport ...	0	0	
86.09	Partijiet ta' lokomottivi u *rolling-stock* tal-ferrovija u tat-tramm	0	0	
86.10	*Fixtures* u *fittings* tal-linji tal-ferrovija u tat-tramm; tagħmir mekkaniku, li ma jaħdimx bl-elettriku, għas-sinjalar lil jew kontrollar ta' vetturi tat-triq, tal-linji jew oħrajn, ta' vapuri u ta' ajruplani; partijiet tal-*fixtures*, *fittings* jew tagħmir imsemmi hawn fuq ...	0	0	

Kapitolu 87

VETTURI LI M'HUMIEX ROLLING-STOCK TAL-FERROVIJA JEW TRAMM U PARTIJIET TAGĦHOM

Noti

L-intestaturi ta' dan il-Kapitolu għandhom jitqiesu li ma japplikawx għal *rolling-stock* tal-ferrovija jew tramm iddisinjati biss biex jiġru fuq il-linji.

1 Għall-iskopijiet ta' dan il-Kapitolu *tractors* huma ikkunsidrati bħala vetturi mibnija essenzjalment għall-irfigħ jew imbuttar ta' vettura oħra ta' apparat jew tagħbaja sew jekk ikollhom jew ma jkollhomx provvista sussidjarja għat-trasport li għandu x'jaqsam ma' l-użu prinċipali tat-*tractor* ta' għodod, żrieragħ, *fertilizers* jew oġġetti oħra.

2. *Motor chassis* li jkollhom *cab* għandhom jiġu meqjusa li jaqgħu taħt l-intestatura Nru. 87.02 u mhux taħt l-intestatura Nru. 87.04.

3. L-intestaturi Nri. 87.10 u 87.14 għandhom jitqiesu li ma japplikawx għar-roti tat-tfal li m'humiex immuntati bil-*ball-bearings* l-anqas għal roti ta' tfal li għalkemm immuntati bil-*ball-bearings* m'humiex mibnija fuq l-għamla normali tar-roti tal-kbar. Dawn ir-roti tat-tfal għandhom jitqiesu li jaqgħu taħt l-intestatura Nru. 97.01.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
87.01 *Tractors* (li m'humiex dawk li jaqgħu taħt l-intestatura Nru. 87.07) sew jekk immuntati jew le bil-*power take-offs winches* jew taljoli:			Nota għat-TN 87.02(C). Id-dazju li għandu jitħallas fuq vetturi bil-mutur li mhumiex fi stat ġdid (mhux użati) għandu jkun ikkalkolat fuq il-prezz li ġej: Matul l-ewwel sitt xhur ta' użu, il-prezz tal-fattura i.e. il-prezz 'ex works', biż-żieda tal-freight u l-assikurazzjoni normali. Matul it-tieni sitt xhur ta' użu tnaqqis ta' 10% mill-prezz CIF. Għall-vetturi bil-mutur importati wara l-ewwel sena ta' użu tnaqqis ta' 10% mill-prezz CIF għal kull sena sħiħa ta' użu. Iżda ebda tnaqqis ma għandu jwassal li d-dazju jkun inqas mill-minimum preskritt. Iżda wkoll meta ammont ogħla ta' dazju kien jirriżulta kieku dik il-vettura kienet stmata taħt id-disposizzjonijiet ta' l-Art. 8 ta' l-Att ta' l-1976 dwar id-Dazju ta' l-Importazzjoni, għandu jitħallas dak l-ammont ogħla ta' dazju.
(A) *Tractors* maħsubin biss għall-ġbid tal-vetturi tat-toroq	30	15	
(B) Oħrajn	0	0	
87.02 Vetturi bil-mutur għat-trasport ta' nies, merkanzija jew materjal (inklużi vetturi bil-mutur ta' li *sports* li m'humiex dawk ta' l-intestatura Nru. 87.09):			
(A) Vetturi (barra *buses*) fi stat mhux immuntati għal kollox	30	15	
(B) *Chasis* li jkollu miegħu makna u kabina għal *buses* trakkijiet u vannijiet	30	15	
(Ċ) Oħrajn	70 iżda mhux inqas minn £M140 kull karrozza tal-passiġġieri u £M161 kull vettura oħra	55 iżda mhux inqas minn £M110 kull karrozza tal-passiġġieri u £M143 kull vettura oħra	
87.03 *Lorries* u vannijiet għal skopijiet speċjali (bħal *break-down lorries, fire-engines, fire-escapes, lorries* li jikinsu t-toroq, *snow-ploughs, lorries* ta' li *spray, lorries* tal-krejniijet, *lorries* tas-*searchlight,* ħwienet tax-xogħol ambulanti, *units* tar-radjoloġija ambulanti), iżda li ma jinkludux il-vetturi bil-mutur ta' l-intestatura Nru. 87.02	L-istess rata bħal 87.02		
87.04 *Chassis* iffittjati b'*engines* għall-vetturi tal-mutur li li jaqgħu taħt l-intestatura Nru. 87.01, 87.02 jew 87.03:			
(A) Għal *buses,* trakkijiet u vannijiet	30	15	
(B) Oħrajn	60	45	
87.05 *Bodies* (inklużi karrozzini) għall-vetturi bil-mutur li jaqgħu taħt l-intestatura Nru. 87.01, 87.02 jew 87.03	Rati bħal fin-numri tat-tariffa ta' kull waħda		

Kapitolu 87

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
87.06 Partijiet u aċċessorji tal-vetturi bil-mutur li jaqgħu taħt l-intestaturi Nru. 87.01, 87.02 jew 87.03 ...	51	30	
Nota: Partijiet identifikabbli ta' vetturi taħt l-intestatura Nru. 87.01 (li ma jaqgħux taħt xi intestatura oħra tat-tariffa) importati esklussivament għall-użu agrikolu	0	0	
87.07 Trakkijiet tax-xogħol, li jimxu mekkanikalment, tat-tipi użati fil-fabbriki, imħażen, fl-*area* tad-dokk jew ajruporti għat-trasport ta' distanza qasira jew għat-tqandil ta' merkanzija (per eżempju, *platform trucks, fork-lift trucks* u *straddle carriers*); *tractors* tat-tip użati fuq pjattaformi ta' stazzjonijiet tal-ferroviji; partijiet tal-vetturi msemmijin hawn fuq	0	0	
87.08 Tankijiet u vetturi oħra armati għall-ġlied, motorizzati, sew jekk iffittjati bl-armi jew le, u partijiet ta' dawn il-vetturi	0	0	
87.09 *Motor-cycles, auto-cycles* u roti iffittjati b'mutur awżiljarju, bis-*side-car* jew mingħajru; *side-cars* ta' kull xorta:			
(A) *Motor-cycles* u *auto-cycles*	65 soġġetti għal dazju minimu ta' £M65 għal vetturi b'makna li tiflaħ 250 c.c. u fuqhom u £M32.50,0 għal vetturi b'makna li tiflaħ taħt 250 c.c.	42.2 soġġetti għal dazju minimu ta' £M42.25,0 għal vetturi b'makna li tiflaħ 250 c.c. u fuqhom u £M21.12,5 għal vetturi b'makna li tiflaħ taħt 250 c.c.	
(B) *Side-cars*	65	42.2	
(Ċ) Roti b'mutur awżilarju	65	42.2	
87.10 Roti (inklużi *tricycles* tal-kunsinjar) mhux motorizzati	37	23	
87.11 Karrozzelli ta' l-invalidi iffittjati b'mezzi ta' mixi mekkaniku (motorizzati jew le)	0	0	
87.12 Partiijet u aċċessorji ta' oġġetti li jaqgħu taħt l-intestaturi Nri. 87.09, 87.10 u 87.11:			
(A) Partijiet ta' oġġetti li jaqgħu taħt l-intestatura 87.09	51	30	
(B) Partijiet ta' oġġetti li jaqgħu taħt l-intestatura 87.10	27	13	
(Ċ) Partijiet ta' oġġetti li jaqgħu taħt l-intestatura 87.11	0	0	

Kapitolu 87

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
87.13	Karrozzi tat-trabi u karrozzelli ta' l-invalidi (li m'humiex motorizzati jew jimxu b'mod mekkaniku ieħor) u partijiet tagħhom:			
	(A) Karrozzelli ta' l-invalidi (li m'humiex motorizzati jew jimxu b'mod mekkaniku ieħor) ...	0	0	
	(B) Oħrajn	27	13	
87.14	Vetturi oħrajn (inklużi *trailers*), li ma jimxux mekkanikament, u partijiet tagħhom:			
	(A) Karrettuni ta' l-idejn	17	3	
	(B) Oħrajn	37	23	

Kapitolu 88

INĠENJI TA' L-AJRU U PARTIJIET TAGĦHOM; "PARACHUTES"; KATAPULTI U "LAUNCHING GEAR" IEĦOR BĦALHOM TA' L-INĠENJI TA' L-AJRU; "TRAINERS" TAT-TITJIR MILL-ART

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
88.01 *Balloons* u vapuri ta' l-ajru (*airships*) … …	0	0	
88.02 Makni ta' titjir, *gliders* u *kites; rotochutes* … …	0	0	
88.03 Partijiet ta' inġenji li jaqgħu taħt l-intestatura Nru. 88.01 jew 88.02 … … … … … …	0	0	
88.04 *Parachutes* u partijiet tagħhom u aċċessorji għalihom	0	0	
88.05 Katapulti u *launching gear* ta' inġenji ta' l-ajru bħalhom; *trainers* tat-titjir mill-art; partijiet ta' xi oġġetti msemmija hawn fuq … … … … …	0	0	

Kapitolu 89

VAPURI, DGĦAJJES U STRUTTURI LI JŻOMMU F'WIĊĊ L-ILMA

NOTA

Qafas ta' vapur, bastiment mhux lest jew sħiħ, immuntat jew mhux immuntat, jew bastiment sħiħ mhux immuntat jew żmuntat, għandu jiġi klassifikat taħt l-intestatura Nru. 89.01 jekk m'għandux in-natura essenzjali ta' bastiment ta' għamla partikolari.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
89.01 Vapuri, dgħajjes u bastimenti oħrajn li ma jaqgħux taħt ebda waħda mill-intestaturi li ġejjin ta' dan il-Kapitolu:			Nota għal TN 89.01: It-tunnellaġġ ta' bastiment għandu jkun ikkalkulat hekk: $\frac{(l\text{-}b) \times b \times b/2}{94}$ "l" hi t-tul tal-bastiment li għandu jitqies bħala t-tul fuq kollox (f'piedi) fuq il-gverta "b" hu l-balz li għandu jitqies bħala l-massimu tal-wisa' ta' barra (f'piedi) fuq il-gverta.
(A) Bastimenti, barra minn *yachts* u *pleasure craft,* b'tunnellaġġ ta' 10 tunnellati u iktar	0	0	
(B) *Yachts* u *pleasure craft* ta' tunnellaġġ ta' 5 tunnellati u iktar meta dawn ikunu importati:			
(a) minn persuni li ma jkunux			
(1) ċittadini ta' Malta,			
(2) emigranti li reġgħu ġew lura,			
(3) barranin li jirrisjedu f'Malta li jkollhom permess ta' residenza skond is-sub-artikolu (1) ta' l-artikolu 7 ta' l-Att ta' l-1970 dwar l-Immigrazzjoni, kemm-il darba l-prezz tax-xiri ma jkunx ġie miksub minn fondi li ma jkunux fondi lokali, jew			
(b) minn xi kumpanija reġistrata f'Malta b'mhux iktar minn 10% ta' l-azzjonijiet tagħha li jkunu proprjetà ta' persuni msemmija fil-paragrafu (a) ta' din is-sub-intestatura kemm-il darba l-prezz tax-xiri jkun ġie miksub minn fondi li ma jkunux lokali:			
Iżda *yachts* u *pleasure craft* importati bħala li m'humiex suġġetti għad-dazju taħt din is-sub-intestatura jkunu suġġetti għad-dazju taħt is-sub-intestatura (Ċ) malli jiġu trasferiti lil xi persuna msemmija fil-paragrafu (a) ta' din is-sub-intestatura	0	0	
(Ċ) Oħrajn	60	46	
89.02 Bastimenti disinjati speċjalment biex jirmonkaw (vapuri tar-rmonk) jew jimbuttaw bastimenti oħrajn	0	0	
89.03 Bastimenti tad-dwal, *fire-floats* dredgers ta' kull xorta, *floating cranes,* u bastimenti oħrajn li n-navigabbilità tagħhom hi sussidjarja għall-funzjoni prinċipali tagħhom; *floating docks*	0	0	
89.04 Vapuri, dgħajjes u bastimenti oħrajn għat-tkissir ...	0	0	
89.05 Strutturi li jżommu f'wiċċ l-ilma li ma humiex bastimenti (per eżempju, *cofferdams lading stages* (pontijiet), bagi u fanali (*beacons*)	0	0	

Sezzjoni XVIII

STRUMENTI U APPARATI OTTIĊI, FOTOGRAFIĊI, ĊINEMATOGRAFIĊI, TAL-KEJL, TA' L-IĊĊEKKJAR, TAL-PREĊIŻJONI, TAL-MEDIĊINA U TAL-KIRURĠIJA; ARLOĠĠI, STRUMENTI MUŻIKALI, REĠISTRATURI TAL-ĦOSS U "REPRODUCERS"; REĠISTRATURI U "REPRODUCERS" TA' L-ISTAMPA U TAL-ĦOSS TAT-TELEVIŻJONI, MAGNETIĊI; PARTIJIET TAGĦHOM

Kapitolu 90

STRUMENTI U APPARATI OTTIĊI, FOTOGRAFIĊI, ĊINEMATOGRAFIĊI, TAL-KEJL, TA' L-IĊĊEKKJAR, TAL-PREĊIŻJONI, TAL-MEDIĊINA U TAL-KIRURĠIJA; PARTIJIET TAGĦHOM

NOTI

1. Dan il-Kapitolu ma jinkludix:

(a) Oġġetti ta' xorta wżata f'makni, *appliances*, strumenti jew apparati ta' lastiku vulkanizzat mhux imwebbes li jaqgħu taħt l-intestatura Nru. 40.14, tal-ġilda jew ta' kompożizzjoni tal-ġilda li jaqgħu taħt l-intestatura Nru. 42.04, jew ta' materjal tessili (intestatura Nru. 59.17);

(b) Oġġetti li jifilħu għan-nar ta' l-intestatura Nru. 69.03; utensili kimiċi jew industrijali tal-laboratorju, ta' l-intestatura Nru. 69.09;

(ċ) Mirja tal-ħġieġ, mhux maħduma ottikament, li jaqgħu taħt l-intestatura Nru. 70.09, u mirja ta' metall bażi jew ta' metall prezzjuż, li m'humiex elementi ottiċi, li jaqgħu taħt l-intestatura Nru. 83.12 jew il-Kapitolu 71;

(d) Oġġetti li jaqgħu taħt l-intestaturi Nri. 70.07, 70.11, 70.14, 70.15, 70.17 jew 70.18;

(e) Partijiet ta' użu ġenerali kif imfissra fin-Nota 2 tas-Sezzjoni XV, ta' metall bażi (Sezzjoni XV) jew oġġetti simili ta' materjal tal-plastika artifiċjali (li huma klassifikati ġeneralment taħt l-intestatura Nru. 39.07);

(f) Pompi li jkun fihom mekkaniżmi tal-kejl, ta' l-intestatura Nru. 84.10; makni ta' l-għadd u ta' l-iċċekkjar li jaħdmu bl-użin, u użin għall-imwieżen importati separatament (intestatura Nru. 84.20); makkinarju ta' l-irfigħ u tat-tqandil ta' l-intestatura Nru. 84.22; *fittings* biex iqiegħdu sewwa xogħol jew għodod fuq il-għodod tal-makni, ta' l-intestatura Nru. 84.48, magħduda *fittings* b'mekkaniżmi ottiċi għall-qari ta' l-iskala (per eżempju, *"optical" dividing heads*) iżda mhux dawk li fihom infushom huma essenzjalment strumenti ottiċi (per eżempju, teleskopji li jġibu l-linja); valvoli u attrezzi oħrajn ta' l-intestatura Nru. 84.61;

(ġ) *Searchlights* u *Spotlights* ta' xorta li jintużaw fuq vetturi bil-mutur, ta' l-intestatura Nru. 85.09, u apparati tar-radjo għall-għajnuna fin-navigazzjoni jew tar-radar ta' l-intestatura Nru. 85.15;

(h) Reġistraturi tal-ħoss ċinematografiċi, riproduttur u reġistraturi mill-ġdid, li jaħdmu biss bi proċess manjetiku (intestatura Nru. 92.11): *sound-heads* manjetiċi (intestatura Nru. 92.13);

(ij) Oġġetti tal-Kapitolu 97;

(k) Miżuri tal-volum, li għandhom ikunu klassifikati skond il-materjal li huma magħmula minnu; jew

(l) Msierek, irkiekel jew supporti bħalhom (li għandhom jiġu klassifikati skond il-materjal kostitwenti tagħhom, per eżempju, fl-intestatura Nru. 39.07 jew fis-Sezzjoni XV).

2. Bla ħsara għan-Nota 1 ta' hawn fuq, partijiet jew aċċessorji li huma addattati għall-użu biss jew prinċipalment ma' makni, *appliances*, strumenti jew apparati li jaqgħu taħt xi waħda mill-intestaturi ta' dan il-Kapitolu għandhom ikunu klassifikati kif ġej:

(a) Partijiet jew aċċessorji li minnhom infushom jikkostitwixxu makni, *appliances*, strumenti jew apparati (inklużi elementi ottiċi ta' l-intestatura Nru. 90.01 jew 90.02) ta' xi intestatura partikolari ta' dan il-Kapitolu jew tal-Kapitolu 84, 85 jew 91 (li ma jkunux l-intestaturi Nri. 84.65 u 85.28) għandhom ikunu klassifikati taħt dik l-intestatura;

(b) Partijiet jew aċċessorji oħrajn għandhom ikunu klassifikati taħt l-intestatura Nru. 90.29 jekk iwiegħu għall-frażijiet ta' dik l-intestatura; jekk le, għandhom ikunu klassifikati taħt l-intestatura xierqa għall-makna, l-*appliance*, l-istrument jew l-apparat infushom.

3. L-intestatura Nru. 90.05 għandha tittieħed li ma tapplikax għal teleskopji astronomiċi ta' xorta li ma jkunux addattati għall-osservazzjoni terrestri (intestatura Nru. 90.06), jew għal werrejja teleskopiċi biex jitqiegħdu f'armi tan-nar, teleskopji periskopiċi biex jitqiegħdu f'sottomarini jew tankijiet, jew għal teleskopji għal makni, *appliances*, strumenti jew apparati ta' dan il-Kapitolu; dawn il-werrejja teleskopiċi u teleskopji għandhom ikunu klassifikati taħt l-intestatura Nru. 90.13.

4. Strumenti ottiċi ta' kejl jew ta' ċekkjar, mekkaniżmi jew makni li, kieku ma kienitx din-Nota, kienu jkunu jistgħu jiġu klassifikati sew taħt l-intestatura Nru. 90.13 u sew taħt l-intestatura Nru. 90.16, għandhom ikunu klassifikati taħt l-intesattura Nru 90.16.

5. L-intestatura Nru 90.28, għandha tittieħed li tapplika, u tapplika biss, għal:

(a) Strumenti jew apparati għall-kejl jew għall-iċċekkjar ta' kwantitajiet elettriċi;

(b) Makni, *appliances*, strumenti, jew apparati ta' xorta li hemm deskritta fl-intestatura Nru. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 jew 90.27 (li ma jkunux stroboskopji), illi t-tħaddim tagħhom jiddependi minn fenomenu elettriku li jvarja skond il-fattur li għandu jiġi aċċertat jew kontrollat awtomatikament; u

(ċ) Strumenti jew apparati għall-kejl jew detektjar ta' radjazzjnoijiet alfa, beta, gamma, X-rays, kosmiċi jew oġġetti bħalhom; u

(d) Regulaturi awtomatiċi ta' kwantitajiet elettriċi, u strumenti jew apparati biex jikkontrollaw awtomatikament kwantitajiet mhux elettriċi li t-tħaddim tagħhom jiddependi minn fenomenu elettriku li jvarja skond il-fattur li għandu jiġi kontrollat.

6 Kaxxi, kaxxetti u reċipjenti bħalhom importati ma' oġġetti ta' dan il-Kapitolu għandhom ikunu klassifikati ma' dawk l-oġġetti jekk ikunu ta' xorta li normalment jinbiegħu magħhom. Kaxxi, kaxxetti u reċipjenti bħalhom importati għalihom għandhom ikunu klassifikati taħt l-intestaturi xierqa tagħhom.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
90.01 Lentijiet, priżmi, mirja u elementi ottiċi oħrajn, ta' kull materjal, mhux immuntati li ma jkunux minn dawk l-elementi tal-ħġieġ li ma jaħdmux ottikament; pjanċi jew plakki ta' materjal polarizzanti	0	0	
90.02 Lentijiet, priżmi, mirja u elementi ottiċi oħrajn, ta' kull materjal, immuntati, li jkunu partijiet ta' jew *fittings* għal strumenti jew apparati, li ma jkunux minn dawk l-elementi tal-ħġieġ li ma jaħdmux ottikament	47	30.5	
90.03 *Frames* u muntaturi, u partijiet tagħhom għal nuċċalijiet, *pince-nez,* lunetti, *goggles* u oġġetti bħalhom	27	13	
90.04 Nuċċalijiet, *pince-nez,* lunetti, *goggles* u ta' bħalhom, korrettivi, protettivi jew oħrajn	27	13	
90.05 Teleskopji *refracting* (monokoli jew binokoli), priżmatiċi jew le	47	30.5	
90.06 Strumenti astronomiċi (per eżempju, teleskopji rifflettenti, strumenti ta' transitu u teleskopji ekwatorjali) u muntaturi għalihom, imma li ma jinkludux strumenti għal radjo-astronomija	0	0	
90.07 Makni tar-ritratti, apparati tal-*flash-light* fotografiċi:			
(A) Apparat u aċċessorji għal komposizzjoni u għall-preparazzjoni ta' plakki u ċilindri ta' stampar b'mezzi fotografiċi	0	0	
(B) Makni tar-ritratti ta' valur C.I.F. ta' £M20 jew iżjed	57	37	
(Ċ) Oħrajn	47	30.5	
90.08 Makni ċinematografiċi, projetturi, reġistraturi tal-ħoss u riprodutturi tal-ħoss; kull xorta ta' għaqda ta' dawn l-oġġetti	47	30.5	
90.09 *Projectors* ta' immaġini (li m'humiex *projectors* ċinematografiċi); *enlargers* u *reducers* fotografiċi (barra dawk ċinematografiċi)	47	30.5	
90.10 Apparati u tagħmir ta' xorta li jintużaw f'laboratorji fotografiċi, li ma jaqgħux taħt xi intestatura oħra ta' dan il-Kapitolu; apparati għall-kupjar fotografiku (sew jekk jinkorporaw sistema ottika jew tat-tip bil-kontatt); u apparati għall-kupjar termiku; *screens* għall-proġetturi	47	30.5	
90.11 Mikroskopji u apparati tad-diffrazzjoni, elettroni u protoni	0	0	
90.12 Mikroskopji ottiċi komposti, sew jekk provduti, u sew jekk le, b'mezzi għall-fotografar jew projettar ta' l-immaġini	0	0	

Kapitolu 90

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
90.13 *Appliances* u strumenti ottiċi (iżda mhux magħduda *appliances* tad-dawl li ma jkunux *searchlights* jew *spot lights*), li ma jaqgħux taħt ebda intestatura oħra ta' dan il-Kapitolu:			
(A) *Searchlights* importati għal skopijiet ta' sajd, jekk hekk ċertifikati mid-Direttur ta' l-Agrikoltura	0	0	
(B) Oħrajn	47	30.5	
90.14 Strumenti ta' spezzjonar (magħduda spezzjonar fotogrammetriku), idrografiċi tan-navigazzjoni, meteoroloġiċi, idroloġiċi u ġeofiżiċi; kumpassi; *range-finders*	0	0	
90.15 Mwieżen ta' sensitività ta' ħames ċentigrammi jew aħjar, bl-użin tagħhom jew mingħajrhom	0	0	
90.16 Strumenti kalkulaturi tad-disinn, ta' l-immarkar u tal-matematika, makni ta' l-iddraftjar, pantografi, *slide-rules*, kalkulaturi tad-diski u ta' bħalhom; strumenti tal-kejl jew ta' l-iċċekkjar, mekkaniżmi u makni li ma jaqgħux taħt ebda intestatura oħra ta' dan il-kapitolu (per eżempju, mikrometri, *callipers*, *gauges*, rigi tal-kejl, makni ta' l-użin); projetturi profil ...	27	13	
90.17 Strumenti u *appliances* mediċi, dentali, kirurġiċi u veterinarji (inklużi apparati elettro-mediċi u strumenti oftalmiċi)	0	0	
90.18 *Appliances*, mekkano-terapiċi; apparati għall-messaġġi, apparati li jittestjaw l-attitudini psikoloġika; apparati ta' respirazzjoni artifiċjali, terapija bl-*ozone*, terapija bl-ossiġenu, terapija bl-*aerosol* jew ta' bħalhom; mekkaniżmu tan-nifs (inklużi maskri tal-gass u respiraturi bħalhom):			
(A) Apparati mediċi li m'humiex ta' tip tad-dar ...	0	0	
(B) Oħrajn	37	23	
90.19 *Appliances* ortopediċi, ċinturini kirurġiċi, ħżimijiet u ta' bħalhom; *splints* u *appliances* oħra għal fratturi; dirgħajn u riġlejn artifiċjali, għajnejn, snien u partijiet oħra tal-ġisem artifiċjali; għajnuniet għas-smigħ u *appliances* oħrajn li jintlibsu jew jinġarru, jew imwaħħla fil-ġisem, biex jikkumpensaw għal difett jew inkapaċità	0	0	
90.20 Apparati ibbażati fuq l-użu ta' X-rays jew ta' radjazzjonijiet minn sustanzi radjo-attivi (inklużi apparati ta' radjo-grafija u radjo-terapija); ġeneraturi ta' X-rays; tubi ta' X-rays; *screens* ta' X-rays; ġeneraturi ta' tensjoni għolja ta' X-rays; *control-panels* u deskijiet ta' X-rays; imwejjed, siġġijiet u ta' bħalhom għall-eżaminar u trattament ta' l-X-rays	0	0	
90.21 Strumenti, apparati jew mudelli maħsuba biss għal skopijiet ta' dimostrazzjoni (per eżempju, fl-edukazzjoni jew esibizzjoni), mhux tajbin għal użi oħrajn ...	0	0	

Kapitolu 90

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
90.22 Makni u *appliances* għat-testjar mekkanikalment ta' l-ebusija, saħħa, kompressibilità, elastiċità u proprjetajiet ta' bħalhom f'materjal industrijali (per eżempju, metalli, njam, tessili ,karta jew plastika)	0	0	
90.23 Idrometri u strumenti bħalhom; termometri, pirometri, barometri, igrometri, psikometri, li jirreġistraw jew le; kull kombinazzjoni ta' dawn l-istrumenti:			
(A) Tat-tip tad-djar	37	23	
(B) Oħrajn	0	0	
90.24 Strumenti u apparati għall-kejl, ċekkjar jew kontroll awtomatiku tal-ġiri, fond, pressjoni jew varjabbli oħrajn ta' likwidi jew gassijiet, jew għall-kontroll awtomatiku ta' temperatura (per eżempu, *gauges* tal-pressjoni, termostati, *gauges* tal-livell, *flow meters, meters* tas-sħana, regolaturi awtomatiċi tal-ġbid tal-kurrent fl-ifran), li ma jkunux oġġetti li jaqgħu taħt l-intestatura Nru. 90.14	0	0	
90.25 Strumenti u apparati għall-analiżi fiżika jew kimika (bħal polarimetri, *refractometers, spectrometers,* apparati ta' l-analisi tal-gass), strumenti u apparati għall-kejl jew ċekkjar ta' viskosità, porożità, espansjoni, tensjoni superfiċjali jew oġġetti bħalhom (bħal viskosimetri, *porosimeters, meters* ta' l-espansoni) strumenti u apparati għall-kejl jew ċekkjar tal-kwantitajiet tas-sħana, dawl u ħoss (bħal fotometri, (inklużi *exposure meters*), kalorimetri); mikrotomi ...	0	0	
90.26 *Meters* ta' provvista jew produzzjoni tal-gass, tal-likwidi u ta' l-elettriċità; *calibrating meters* tagħhom	0	0	
90.27 Kuntaturi tad-dawran, kuntaturi tal-produzzjoni, tassametri, milometri, pedometri u oġġetti bħalhom, indikaturi ta' *speed* (inklużi indikaturi manjetiċi ta' *speed*) u takometri (li ma jkunux oġġetti li jaqgħu taħt l-intestatura Nru. 90.14); stroboskopji	37	23	
Nota: Għall-produzzjoni industrijali	0	0	
90.28 Strumenti jew apparati elettriċi ta' kejl, ċekkjar, analizzar jew kontroll awtomatiku	0	0	
90.29 Partijiet jew aċċessorji addattati għall-użu biss jew prinċipalment ma' wieħed jew aktar mill-oġġetti li jaqgħu taħt l-intestaturi Nri. 90.23, 90.24, 90.26, 90.27 jew 90.28	0	0	

Kapitolu 91

ARLOĠĠI U PARTIJIET TAGĦHOM

NOTI

1. Għall-finijiet ta' l-intestaturi Nri. 91.02 u 91.07, il-frażi "movimenti ta' l-arloġġi" tfisser movimenti regolati minn bilanċier u spiral jew b'xi sistema oħra li tkun tista' tid-determina l-intervalli tal-ħin, li ma jkunux exħen minn 12 mm meta jitqiesu bil-kwadrant u *bridges* u xi *plates* miżjuda ta' barra.

2. L-intestaturi Nri. 91.07 u 91.08 għandhom jitqiesu li ma jgħoddux għal muturi li jaħdmu bil-molla jew bil-mazzra li ma jkunux imwaħħlin, lanqas adattati biex jitwaħħlu, ma' skappamenti (intestatura Nru. 84.08).

3. Dan il-Kapitolu ma jinkludix partijiet ta' użu ġenerali kif imfisser fin-Nota 2 tas-Sezzjoni XV, ta' metall bażi (Sezzjoni XV) l-anqas oġġetti simili ta' materjali tal-plastika artifiċjali (li jkunu klassifikati ġeneralment taħt l-intestatura Nru. 39.07). Il-Kapitolu jeskludi wkoll mazzri, ħġieġ għall-arloġġi, polki jew ċineg ta' l-arloġġi, partijiet ta' tagħmir elettriku, *ball bearings jew bearing balls.* Il-molol ta' l-arloġġi għandhom ikunu klassifikati bħala partijiet ta' l-arloġġi (intestatura Nru. 91.11).

4. Barra milli kif hemm dispost fin-Noti 2 u 3 il-movimenti u partijiet oħra tajbin biex jintużaw sew fl-arloġġi l-kbar kemm fl-arloġġi ż-żgħar u f'artikoli oħra (bħal, strumenti ta' preċiżjoni) għandhom jitqiesu li jaqgħu taħt dan il-Kapitolu u taħt ebda Kapitolu ieħor.

5. Kaxxi, kaxxetti u kontenenti bħalhom iportati ma' oġġetti ta' dan il-Kapitolu għandhom ikunu klassifikati ma' dawk l-oġġetti jekk ikunu ta' xorta normalment mibjugħa magħhom. Kaxxi, kaxxetti u kontenenti bħalhom importati għalihom għandhom ikunu klassifikati taħt l-intestaturi tagħhom proprji.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
91.01 Arloġġi tal-but, arloġġi ta' l-id u arloġġi oħra, magħdudin *stop-watches*:			
(A) Arloġġi tad-deheb, tal-fidda jew tal-platinu (magħdudin dawk *rolled* jew miksijin b'dawn il-metalli)	60	45	
(B) Oħrajn	42	27.3	
91.02 Arloġġi kbar b'movimenti ta' arloġġi żgħar (barra mill-arloġġi ta' l-intestatura Nru. 91.03)	42	27.3	
91.03 Arloġġi bil-panew għal strumenti u arloġġi bħalhom għall-vetturi, inġenji ta' l-ajru jew bastimenti ...	42	27.3	
91.04 Arloġġi oħra	42	27.3	
91.05 Apparat li jirreġistra l-ħin tal-ġurnata; apparat b'moviment ta' l-arloġġi (magħdud moviment sekondarju) jew b'mutur sinkronu għall-kejl, reġistrar jew indikazzjoni xort'oħra ta' intervalli ta' ħin	42	27.3	
91.06 *Switches* tal-ħin ma' movimenti ta' arloġġi (magħdud moviment sekondarju) jew ma' mutur sinkronu	42	27.3	
Nota: Għall-produzzjoni industrijali u użu fil-biedja	0	0	
91.07 Movimenti ta' l-arloġġi (magħdudin il-movimenti ta' *stop-watch*), immuntati	42	27.3	
91.08 Movimenti ta' l-arloġġi kbar, immuntati	42	27.3	

Kapitolu 91

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
91.09 Kaxxi ta' l-arloġġi u partijiet tal-kaxxi ta' l-arloġġi:			
(A) Tad-deheb, fidda jew platinu (magħdudin dawk *rolled* jew miksijin b'dawn il-metalli)	60	45	
(B) Oħrajn	42	27.3	
91.10 Kaxxi ta' l-arloġġi kbar ta' tip bħal dak għal oġġetti oħra f'dan il-Kapitolu, u partijiet tagħhom	42	27.3	
91.11 Partijiet oħra ta' l-arloġġi	42	27.3	

Kapitolu 92

STRUMENTI MUŻIKALI; REĠISTRATURI TAL-ĦOSS U RIPRODUTTURI; REĠISTRATURI U RIPRODUTTURI TA' L-ISTAMPA U TAL-ĦOSS TAT-TELEVIŻJONI MAGNETIĊI; PARTIJIET U AĊĊESSORJI TA' DAWN L-OĠĠETTI

NOTI

1. Dan il-Kapitolu ma jinkludix:
   (a) Film sensitizzat kollu jew biċċa minnu għal reġistrazzjoni fotografika jew foto- elettriku jew dan il-film espost, sew jekk żviluppat kemm jekk le (Kapitolu 37);
   (b) Partijiet ta' użu ġenerali, kif imfissra fin-Nota 2 tas-Sezzjoni XV, ta' metall bażi (Sezzjoni XV), jew oġġetti bħalhom ta' materjal tal-plastika artifiċjali (li huma klassifikati ġeneralment taħt l-intestatura Nru. 39.07);
   (ċ) Mikrofoni, amplifikaturi, *loud-speakers, head-phones, switches,* stroboskopji u strumenti oħra aċċessorji, apparat jew tagħmir li jaqa' taħt il-Kapitolu 85 jew 90, biex jintużaw fl-istess kabinett bħala strumenti ta' dan il-Kapitolu iżda mhux inkorporati jew imqegħdin fl-istess Kabinett; reġistraturi tal-ħoss jew riproduttur i flimkien ma' riċevituri tar-radjo jew televiżjoni (intestatura Nru. 85.15);
   (d) Pniezel (għat-tindif ta' strumenti tal-mużika) li jaqgħu taħt l-intestatura Nru. 96.02;
   (e) Strumenti bħala ġugarelli (intestatura Nru. 97.03);
   (f) Bċejjeċ għall-kollezzjonisti jew antikitajiet (intestatura Nru. 99.05 jew 99.06); jew
   (ġ) Imsierek, irkiekel jew supporti bħalhom (li għandhom jiġu klassifikati skond il-materjal kostitwenti tagħhom per eżempju, fl-intestatura Nru. 39.07 jew fis-Sezzjoni XV).

2. Arki u bakketti u mezzi oħra wżati fid-daqq ta' strumenti tal-mużika ta' l-intestaturi Nri. 92.02 u 92.06 importati ma' dawn l-istrumenti f'numru normali għalihom u li jidher ċar li maħsubin għall-użu magħhom, għandhom ikunu klassifikati fl-istess intestatura bħala l-istrumenti relativi.

   Romblijiet perforati tal-mużika (intestatura Nru. 92.10) u diski tal-gramofon u oġġetti bħalhom (intestatura Nru. 92.12) importati ma' xi strument għandhom ikunu meqjusa bħala oġġetti separati u mhux bħala li jagħmlu parti minn dak l-istrument.

3. Kaxxetti, kaxxi u reċipjenti bħalhom importati ma' oġġetti ta' dan il-Kapitolu għandhom ikunu klassifikati ma' dawk l-oġġetti jekk ikunu ta' xorta normalment mibjugħa magħhom. Kaxxetti, kaxxi u reċipjenti bħalhom importati għalihom għandhom ikunu klassifikati taħt l-intestatura xierqa tagħhom.

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
92.01	Pjanijiet (magħdudin pjanijiet awtomatiċi, sew jekk bit-tastieri kemm jekk mingħajrhom); klaviċembali u strumenti oħra tal-korda bit-tastiera; arpi iżda mhux magħdudin arpi eolji	37	23	
92.02	Strumenti oħra tal-mużika bil-korda	37	23	
92.03	Orgnijiet bil-kanni, magħdudin l-armonji u strumenti bħalhom	37	23	
92.04	*Accordions,* konċertini u strumenti tal-mużika bħalhom, orgnijiet tal-ħalq	37	23	
92.05	Strumenti oħra tal-mużika, tan-nifs:			
	(A) Importati għall-każini tal-banda	18	4	
	(B) Oħrajn	37	23	
92.06	Strumenti tal-mużika, li jindaqqu bi tħabbit (bħal, tnabar, xilofoni, ċimbli, kastanjoli):			
	(A) Importati għall-każini tal-banda	18	4	
	(B) Oħrajn	37	23	

Kapitolu 92

Intestatura tat-Tariffa		Ġenerali	Komunità Ekonomika Ewropea	Rimarki
92.07	Strumenti mużikali elettro-manjetiċi, elettrostatiċi, elettroniċi u strumenti bħalhom (bħal pjanijiet, orgnijiet, *accordions*)	37	23	
92.08	Strumenti tal-mużika li ma jaqgħux taħt xi intestatura oħra ta' dan il-Kapitolu (bħal orgnijiet għal barra, orgnijiet mekkaniċi tat-toroq, kaxxi mużikali, srieraq mużikali); għasafar mekkaniċi li jgħannu; tisfir tat-taħrik u effetti ta' kull xorta; strumenti tas-sinjali bil-ħalq (bħal, sfafar u sfafar tal-*boatswain*)	37	23	
92.09	Kordi ta' strumenti tal-mużika	37	23	
92.10	Partijiet u aċċessorji ta' strumenti tal-mużika (barra minn kordi), magħdudin romblijiet perforati tal-mużika; metronomi, koristi u apparati ta' l-intonazzjoni tax-xorta kollha	37	23	
92.11	Gramofoni ,makni għad-dettatura u reġistraturi oħra tal-ħoss u riprodutturi, magħdudin ir-*record-players* u t-*tape decks*, bis-*sound-heads* jew mingħajrhom; reġistraturi u riprodutturi tal-ħoss u ta' l-istampa tat-televiżjoni, magnetiċi	60	55	
92.12	Diski tal-gramofon u reġistrazzjonijiet oħra tal-ħoss u oġġetti bħalhom; matriċijiet għall-produzzjoni ta' diski; diski lesti blank, *film* għar-reġistrazzjoni mekkanika tal-ħoss, *tapes ,wires, stripes* preparati u oġġetti bħalhom ta' xorta komunement użati jew reġistrazzjoni bħalhom	37	23	
92.13	Partijiet u aċċessorji oħra ta' apparat li jaqa' taħt l-intestatura Nru. 92.11	37	23	

Sezzjoni XIX

ARMI U MUNIZZJON; PARTIJIET TAGĦHOM

Kapitolu 93

ARMI U MUNIZZJON; PARTIJIET TAGĦHOM

NOTI

1. Dan il-Kapitolu ma jinkludix:

   (a) L-oġġetti li jaqgħu taħt il-Kapitolu 36 (per eżempju, kapsuli, detonaturi, sinjali luminużi);

   (b) Partijiet għall-użu ġenerali kif imfisser fin-Nota 2 li tinsab mas-Sezzjoni XV, ta' metalli bażi (Sezzjoni XV), jew ta' oġġetti bħalhom ta' materjali tal-plastika artifiċjali (li huma klassifikati ġeneralment taħt l-intestatura Nru. 39.07);

   (ċ) Vetturi armati għall-ġlied (intestatura Nru. 87.08);

   (d) Miri teleskopiċi u apparati oħra ottiċi tajba għall-użu ma' armi jekk mhux immuntati fuq xkubetta jew importati ma' l-arma tan-nar li fuqha huma maħsuba li jkun immuntati (Kapitolu 90);

   (e) Arki, vleġeġ, fjoretti ta' l-iżgirma jew ġugarelli li jaqgħu taħt il-Kapitolu 97; jew

   (f) Bċejjeċ għall-kollezzjonisti jew antikitajiet (intestatura Nru. 99.05 jew 99.06).

2. Fl-intestatura Nru. 93.07, ir-riferenza għal "partijiet tagħhom" għandha tittieħed li ma tinkludix apparat tar-radju jew tar-radar ta' l-intestatura Nru. 85.15.

3. Kaxxi, kaxxetti u reċipjenti bħalhom importati ma' l-oġġetti ta' dan il-Kapitolu għandhom jiġu klassifikati ma' dawk l-oġġetti jekk ikunu ta' xorta normalment mibjugħa magħhom. Kaxxi, kaxxetti u reċipjenti bħal dawn importati għalihom għandhom jiġu klassifikati taħt l-intestaturi xierqa tagħhom.

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
93.01	*Side-arms* (per eżempju xwabel, xablotti u bajunetti) u partijiet tagħhom u għantijiet għalihom	80	65	
93.02	Rivoltelli u pistoli, li jkunu armi tan-nar	80	65	
93.03	Armi ta' l-artillerija, *machine-guns, sub-machine guns* u armi tan-nar oħra u projetturi (li ma jkunux rivoltelli u pistoli)	80	65	
93.04	Armi oħra tan-nar, magħduda pistoli ħfief ħafna, pistoli u rivotelli għall-isparar ta' munizzjon inbjank biss, *line throwing guns* u oġġetti bħal dawn ...	80	65	
93.05	Armi ta' deskrizzjonijiet oħra, magħduda pistoli ta' l-arja, bil-molla u oħrajn bħal dawn, *rifles* u *guns* ...	80	65	
93.06	Partijiet ta' armi magħduda l-*gun barrel blanks*, iżda mhux magħduda partijiet ta' *side-arms*	80	65	
93.07	Bombi, granati, torpedni, mini, armi gwidati u missili u munizzjonijiet tal-gwerra bħal dawn, u partijiet tagħhom, munizzjon u partijiet tiegħu, magħduda stoppa għall-iskrataġ; ċomb għall-isparar għal munizzjon	80	65	

Sezzjoni XX

OĠĠETTI MIXXELLANJI MANIFATTURATI

Kapitolu 94

GĦAMARA U PARTIJIET TAGĦHA; FIRXA, IMTIERAĦ, SUPPORTI TA' L-IMTIERAĦ, IMĦADED U ARREDAMENTI BĦALHOM MIMLIJIN

NOTI

1. Dan il-Kapitolu ma jinkludix:
   (a) Imtieraħ, imħaded jew kuxxini pnewmatiċi jew tal-baħar, li jaqgħu taħt il-Kapitolu 39, 40 jew 62;
   (b) Lampi *standard,* lampi ta' fuq l-imwejjed, brazzi tal-ħajt għall-lampi u *fittings* oħra tad-dawl; dawn huma klassifikati skond il-materjal kostitwenti (bħal, fl-intestatura Nru. 44.27, 70.14 jew 83.07);
   (ċ) Oġġetti tal-ġebel, ċeramika jew xi materjal ieħor im-semmi fil-Kapitolu 68 jew 69, użati bħala sedili, im-wejjed, jew kolonni tax-xorta użati f'parki, ġonna jew vestibuli (Kapitolu 68 jew 69);
   (d) Mirja maħsubin biex jitqiegħdu fl-art (bħal, mirja kbar movibbli) li jaqgħu taħt l-intestatura Nru. 70.09;
   (e) Partijiet għall-użu ġenerali kif imfisser fin-Nota 2 tas-Sezzjoni XV, ta' metall bażi (Sezzjoni XV) jew oġġetti bħalhom ta' materjali tal-plastika artifiċjali (li huma klassifikati ġeneralment taħt l-intestatura Nru. 39.07); u kaxxaforti li jaqgħu taħt l-intestatura Nru. 83.03;
   (f) Għamara disinjata b'mod partikolari bħala partijiet ta' refriġerturi ta' l-intestatura Nru. 84.15; għamara disinjata b'mod partikolari għall-makni tal-ħjata (in-tstatura Nru. 84.41);
   (ġ) Għamara disinjata b'mod partikolari bħala partijiet ta' radjo-gramofoni, settijiet tat-telegrafija mingħajr fili jew settijiet tat-televiżjoni (intestatura Nru. 85.15);
   (ħ) Sputaturi għad-dentisti li jaqgħu taħt l-intestatura Nru. 90.17;
   (ij) Oġġetti li jaqgħu taħt il-Kapitolu 91 (bħal, arloġġi u kaxxi għall-arloġġi);
   (k) Għamara disinjata b'mod partikolari bħala partijiet ta' gramofoni, ta' makni għad-dettatura jew ta' rip-roduttuiri jew reġistraturi oħra tal-ħoss, li jaqgħu taħt l-intestatura Nru. 92.13; jew
   (l) Għamara tal-logħob (intestatura Nru. 97.03), im-wejjed tal-*billiard* u għamara oħra maħduma b'mod partikolari għal-logħob (intestatura Nru 97.04) jew għall-bużullotti (intestatura Nru. 97.05).

2. L-oġġetti (barra minn partijiet imsemmija fl-intestaturi Nri. 94.01, 94.02 u 94.03 għandhom jiġu klassifikati f'dawk l-intestaturi biss jekk ikunu maħsuba biex jit-qiegħdu fl-art. Iżda din id-disposizzjoni, għandha tittie-hed li ma tapplikax għal dawn li ġejjin li madankollu għandhom jiġu klassifikati fl-intestaturi msemmija hawn fuq anke jekk ikunu maħsuba biex jiddendlu, biex jit-waħħlu mal-ħajt, jew biex jieqfu wieħed fuq l-ieħor:
   (a) Armarji tal-kċina u armarji oħra bħalhom;
   (b) Sedili u sodod;
   (ċ) Unità ta' libreriji u unita' ta' għamara bħal dawn.

3. (a) F'dan il-Kapitolu riferenzi għal partijiet minn oġġetti ma jinkludux riferenzi għal folji (kemm jekk maqtugħa f'forom jew le iżda mhux magħquda ma' partijiet oħra) ta' ħġieġ (inklużi merja) jew ta' rħam jew ġebel ieħor.
   (b) Oġġetti deskritti fl-intestatura Nru. 90.04, impor-tati għalihom, m'għandhomx jiġu klassifikati fl-intes-tatura Nru. 94.01, 94.02, jew 94.03 bħala partijiet minn oġġetti.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
94.01 Siġġijiet u sedili oħra (barra minn dawk li jaqgħu taħt l-intestatura Nru. 94.02), sew jekk konvertibbli f'sodod kemm jekk le, u partijiet tagħhom:			
(A) Sedili u dahar tal-*plywood*	25	10	
(B) Siġġijiet u pultruni magħdudin il-partijiet ...	47	30.5	
(Ċ) Oħrajn, magħdudin il-partijiet	75	60	

Kapitolu 94

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
94.02 Għamara tat-tobba, tad-dentisti, tal-kirurġi jew tal-veterinarji (bħal, imwejjed ta' l-operazzjoni, sodod ta' l-isptar b'*fittings* mekkaniċi); siġġijiet tad-dentisti u siġġijiet bħalhom b'movmenti mekkaniċi biex jogħlew, iduru jew jitmejlu; partijiet ta' l-oġġetti msemmijin qabel	0	0	
94.03 Għamara oħra u partijiet tagħhom:			
(A) Tal-metall	47	30.5	
(B) Ta' l-injam:			
(1) Partijiet	75	60	
(2) Kompliti	75	60	
(Ċ) Ta' materjal ieħor	47	30.5	
(D) Għamara speċjali (bil-kaxex jew kxaxen) għal xogħol ta' stamperija	0	0	
94.04 Supporti tal-mitrati; oġġetti tal-firxa jew arredamenti bħal dawn li jkollhom molol jew mimlijin jew li jkollhom minn ġewwa xi materjal, jew ta' lastiku espandut, *foam* jew spumuż, materjal tal-plastika espanduta, *foam* jew spumiża,, sew jekk mgħottija jew le (bħal imtieraħ, kutri kkuttunati, *eiderdowns*, kuxxini, pouffes u imħaded)			
(A) Imtieraħ	47	30.5	
(B) Oħrajn	37	23	

Kapitolu 95

OĠĠETTI U OĠĠETTI MANIFATTURATI TA' MATERJAL GĦALL-INTARSJAR JEW MUDELLAR

NOTI

1. Dan il-Kapitolu ma jinkludix:

(a) L-oġġetti li jaqgħu taħt il-Kapitolu 66 (bħal, partijiet ta' umbrellel, bsaten);

(b) L-imriewaħ jew *hand screens* mhux mekkaniċi (intestatura Nru. 67.05);

(ċ) L-oġġetti li jaqgħu taħt il-Kapitolu 71 (bħal, ġojjellerija artifiċjali);

(d) Il-koltellerija jew oġġetti oħra li jaqgħu taħt il-Kapitolu 82, bil-mankijiet jew partijiet oħra ta' materjali għall-intarsjar jew mudellar; madankollu, l-intestaturi ta' dan il-Kapitolu jgħoddu għal mankijiet importati għalihom jew partijiet oħra ta' dawn l-oġġetti;

(e) L-oġġetti li jaqgħu taħt il-Kapitolu 90 (bħal, *frames* tan-nuċċalijiet);

(f) L-oġġetti li jaqgħu taħt il-Kapitolu 91 (bħal, kaxxi għall-arloġġi);

(ġ) L-oġġetti li jaqgħu taħt il-Kapitolu 92 (bħal, strumenti tal-mużika u partijiet tagħhom);

(ħ) L-oġġetti li jaqgħu taħt il-Kapitolu 93 (armi u partijiet tagħhom);

(ij) L-oġġetti li jaqgħu taħt il-Kapitolu 94 (għamara u partiijet tagħha);

(k) Il-pniezel, mopop tat-terra jew oġġetti oħra li jaqgħu taħt il-Kapitolu 96;

(l) L-oġġetti li jaqgħu taħt il-Kapitolu 97 (ġugarelli, logħob u rekwiżiti ta' li *sports*);

(m) L-oġġetti li jaqgħu taħt il-kapitolu 98 (bħal, buttuni, buttuni tal-pulzieri, pipi, pettnijiet); jew

(n) L-oġġetti tal-kollezzjonisti jew antikitajiet (Kapitolu 99).

Intestatura tat-Tariffa		*Ċentrali*	*Komunità Ekonomika Ewropea*	*Rimarki*
95.01	Qoxra maħduma tal-fekruna u oġġetti tal-qoxra tal-fekruna	65	50	
95.02	Madreperla maħduma u oġġetti tal-madreperla ...	65	50	
95.03	Avorju maħdum u oġġetti ta' l-avorju	65	50	
95.04	Għadam maħdum (barra minn għadam tal-baliena) u oġġetti tal-għadam (barra minn għadam tal-baliena)	65	50	
95.05	Qarn, qroll maħdumin (naturali jew agglomerati) u materjal ta' annimali oħra għall-intarsjar, u oġġetti tal-qarn, qroll (naturali jew agglomerati) jew materjal ta' annimali oħra għall-intarsjar	65	50	
95.06	Materjal veġetali maħdum għall-intarsjar (bħal, corozo), u oġġetti ta' materjal veġetali maħdum ...	65	50	
95.07	Ambra scewda maħduma u (minerali sostituti għall-ambra sewda) ambra, *meers-chaum,* ambra agglomerata u *meerschaum* agglomerata, u oġġetti ta' dawn is-sustanzi	65	50	
95.08	Oġġetti mudellati jew intarsjati tax-xama', tas-stearin, ta' gomma naturali jew raża naturali (bħal, kopal jew reżina) jew ta' pasta għall-mudellar, u oġġetti oħra mudellati jew intarsjati mhux speċifikati jew inklużi band'oħra; ġelatina maħduma, mhux imwebbsa (barra minn ġelatina li taqa' taħt l-intestatura Nru. 35.03) u l-oġġetti tal-ġelatina mhux imwebbsa:			
	(A) Xehda ta' l-għasel	0	0	
	(B) Oħrajn	65	50	

Kapitolu 96

XKUPI, XKUPILJI, PJUMINI, MOPOP U PASSATURI

NOTI

1. Dan l-Kapitolu ma jinkludix:
   (a) L-oġġetti li jaqgħu taħt il-Kapitolu 71;
   (b) Xkupilji ta' xorta speċjalizzata għal użu fil-professjoni ta' dentisti jew għal skopijiet medikali, kirurġiċi jew veterinarji, li jaqgħu taħt l-intestatura Nru. 90.17; jew
   (ċ) Ġugarelli (Kapitolu 97).

2. Fl-intestatura Nru. 96.03, il-frażi "għoqod u troffi preparati għall-ħdim ta' xkupi jew xkupilji" għandha tittieħed li tapplika biss għal għoqod u troffi żmuntati tax-xagħar ta' l-annimali, fibra veġetali jew materjal ieħor, li jkunu lesti biex jiġu inkorporati mingħajr taqsim fi xkupi jew xkupilji, jew li jeħtieġu biss dawk il-proċessi l-oħra żgħar bħal twaħħil jew kisi tat-truf, jew irranġar għal forma filponta ta' fuq, biex jagħmilhom lesti għal dik l-għaqda.

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
96.01	Xkupi u xkupilji, li jikkonsistu minn zkuk irqaq jew sostanzi oħra veġetali sempliċiment marbuta flimkien u mhux immuntati f'ras (per eżempju, *besoms* u xkupi tal-ġummar), bil-mankijiet jew mingħajrhom	37	23	
96.02	Xkupi u xkupilji oħra (magħduda xkupilji ta' xorta wżata bħala partijiet ta' makni); rombli taż-żebgħa, xkupi bix-xifer tal-gomma (li ma jkunux rombli ta' xkupi bix-xifer tal-gomma) u moppijiet:			
	(A) Partijiet għal makni industrjali	0	0	
	(B) Xkupi ta' l-art	47	30.5	
	(Ċ) Oħrajn	37	23	
96.03	Għoqod u troffi preparati għall-ħdim ta' xkupi jew xkupilji	37	23	
96.04	Pjumetti	37	23	
96.05	Mopop u kuxxinetti għall-applikazzjoni ta' kosmetiċi jew preparati tat-twaletta ta' kull materjal	37	23	
96.06	Passaturi ta' l-idejn u *riddles* ta' l-idejn, ta' kull materjal	37	23	

Kapitolu 97

ĠUGARELLI, LOGĦOB U REKWIŻITI TA' L-ISPORTS; PARTIJIET MINNHOM

NOTI

1. Dan il-Kapitolu ma jinkludix:
   (a) Xemgħat tas-Siġra tal-Milied (intestatura Nru. 34.06);
   (b) Logħob tan-nar jew oġġetti piroteknici oħra li jaqgħu taħt l-intestatura Nru. 36.05;
   (ċ) Ħjut, monofil ,kordi jew imsaren u simili għas-sajd, maqtugħin skond tul iżda mhux maħdumin f'xolfa, li jaqgħu taħt il-Kapitolu 39, intestatura Nru. 42.06 jew Sezzjoni XI;
   (d) Boroż ta' li *sports* jew reċipjenti oħrajn ta' l-intestatura Nru. 42.02 jew 43.03;
   (e) Ilbies ta' li *sports* jew kostumi, tat-tessuti, li jaqgħu taħt il-Kapitolu 60 jew 61;
   (f) Bandieri tat-tessuti jew suf tal-bandieri, jew qlugħ għad-dgħajjes jew inġenji ta' l-art, li jaqgħu taħt il-Kapitolu 62;
   (ġ) Xedd tas-saqajn ta' li *sports* (barra minn stvali għall-pattinaġġ bil-pattini mwaħħlin), *cricket pads, shin-guards* jew simili, li jaqgħu taħt il-Kapitolu 64, jew xedd tar-ras ta' li *sports* li jaqa' taħt il-Kapitolu 65;
   (ħ) Bsaten għall-muntanji, frosti, *riding crops* jew simili (intestatura Nru. 66.02), jew partijiet minnhom (intestatura Nru. 66.03);
   (ij) Għajnejn tal-ħġieġ mhux imwaħħlin għall-pupi jew ġugarelli oħrajn, li jaqgħu taħt l-intestatura Nru. 70.19;
   (k) Partijiet ta' użu ġenerali, kif imfissra fin-Nota 2 tas-Sezzjoni XV, ta' metall bażi (Sezzjoni XV) jew oġġetti bħalhom ta' materjali tal-plastika artifiċjali (li huma ġeneralment klassifikati taħt l-intestatura Nru. 39.07);
   (l) Oġġetti li jaqgħu taħt l-intestatura Nru. 83.11;
   (m) Vetturi ta' li *sports* (barra minn *bobsleighs, toboggans* u simili) li jaqgħu taħt is-Sezzjoni XVII;
   (n) *Cycles* tat-tfal li fihom il-*ball-bearings* u fil-forma noramli ta' *cycles* għall-kbar (intestatura Nru. 87.10);
   (o) *Craft* ta' li *sports* bħal *canoes* u *skiffs* (Kapitolu 89), jew il-mezzi tagħhom ta' propulsjoni (Kapitolu 44 għal oġġetti bħal dawn li huma magħmulin bl-injam);
   (p) Nuċċalijiet, *goggles* u simili, għal li *sports* u logħob ta' barra mid-dar (intestatura Nru. 90.04);
   (q) Sfafar għat-taħrik u sfafar (intestatura Nru. 92.08);
   (r) Armi u oġġetti oħrajn tal-Kapitolu 93; jew
   (s) Kordi tal-pali, tined jew oġġetti oħra tal-kampijiet, jew ingwanti (klassifikati, b'mod ġenerali, skond il-materjal li minnhom huma magħmulin).

2. L-intestaturi ta' dan il-Kapitolu għandhom jittieħdu li jinkludu uġġetti li fihom ġawhar, ħaġar prezzjuż jew semi-prezzjuż (naturali, sintetiku jew rikostruwit), metalli prezzjużi jew metalli prezzjużi laminati jikkostitwixxu biss kostitwenti minuri.

3. Fl-intestatura Nru. 97.02 il-kelma "pupi" għandha tittieħed li tapplika biss għal oġġetti bħal dawk li huma figuri ta' bnedmin.

4. Bla ħsara għan-Nota 1 ta' hawn fuq, partijiet u aċċessorji li huma tajba għall-użu biss jew prinċipalment ma' oġġetti li jaqgħu taħt xi intestatura ta' dan il-Kapitolu għandhom ikunu klassifikati ma' dawk l-oġġetti.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
97.01 Ġugarelli bir-roti maħsuba biex jinsaqu mit-tfal (per eżempju, *bicycles* tal-logħob u *tricycles* u karrozzi bil-pedali); karrozzi tal-pupi u *push chairs* tal-pupi	30	16	
97.02 Pupi	30	16	
97.03 Ġugarelli oħra; mudelli li jaħdmu ta' xorta wżata għal skopijiet ta' rikreazzjoni	30	16	
97.04 Tagħmir għas-salott, logħob tal-mejda u tal-fieri għall-kbar jew għat-tfal (magħduda imwejjed tal-*billiards* u *pintables* u rekwiżiti tat-*table tennis*):			
(A) Makni li jitħaddmu bil-munità jew diski tax-xorta wżati fil-kafejiet, fieri, eċċ., għal logħob tal-ħila jew tal-fortuna (e.g. *pintables* ta' tipi differenti), u makni ta' logħob differenti (*foot-ball*, tiri ta' rivoltelli, eċċ.)	70	56	

Kapitolu 97

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
(B) Karti tal-logħob	10c kull pakkett	10c kull pakkett	
(Ċ) Oħrajn	37	23	
97.05 Oġġetti tal-karnival, oġġetti tad-divertiment (per eżempju, logħob tal-bużullotti u *novelty jokes*); ornamenti tas-siġra tal-Milied u oġġetti simili għall-festi tal-Milied (per eżempju, siġar tal-Milied artifiċjali, kalzetti tal-Milied, ħatab artifiċjali, presepju u pasturi għalih)	37	23	
97.06 *Appliances*, apparati, aċċessorji u rekwiżiti għall-ġinnastika jew għall-atletika jew għal li *sports* u logħob ta' barra mid-dar (barra minn oġġetti li jaqgħu taħt l-intestatura Nru. 97.04)	27	13	
97.07 Snanar tal-ħut, qasab tas-sajd u xolfa; xbieki tal-ħut u koppijiet tal-friefet; "għasafar" tat-taħrik, mirja ta' l-alwett u rekwiżiti simili tal-kaċċa u ta' l-isparar:			
(A) Snanar u *swivels*	0	0	
(B) Oħrajn	27	13	
97.08 *Roundabouts*, bandli, kmamar għall-eżerċizzju ta' l-isparar u logħob ieħor tal-fieri; ċirkli, vjaġġanti, *menageries* vjaġġanti u teatri vjaġġanti	0	0	

Kapitolu 98

OĠĠETTI MIXXELLANJI MANIFATTURATI

NOTI

1. Dan il-Kapitolu ma jinkludix:
   (a) Lapsijiet kożmetiċi għall-ħuġbejn u oħrajn (intestatura Nru. 33.06);
   (b) Buttuni, buttuni tal-għonq, buttuni tal-pulzier jew oġġetti oħra ta' xorta msemmija fl-intestatura Nru. 98.01 jew 98.12, jekk ikunu magħmulin kollha kemm huma, jew parti minnhom, minn metall prezzjuż jew metall prezzjuż laminat, bla ħsara għad-dispożizzjonijiet tan-Nota 2 (a) (tal-Kapitolu 71) jew, jekk ikollhom xi ġawhar jew ġebel prezzjuż jew semi-prezzjuż, (naturali, sintetiku jew rikostruwit) (Kapitolu 71);
   (ċ) Partijiet ta' użu ġenerali kif imfisser fin-Nota 2 tas-Sezzjoni XV, ta' metall bażi (Sezzjoni XV), jew oġġetti bħalhom ta' materjali tal-plastika artifiċjali (li huma klassifikati ġeneralment fl-intestatura Nru. 39.07);
   (d) Pinen għad-disinn tal-matematika (intestatura Nru. 90.16; jew
   (e) Ġugarelli li jaqgħu taħt il-Kapitolu 97.
2. Bla ħsara għan-Nota 1 hawn fuq, l-intestaturi f'dan il-Kapitolu għandhom jitqiesu li japplikaw għal oġġetti tax-xorta mfissra, kemm jekk ikunu jew le magħmulin kollha kemm huma jew partijiet biss minn metall prezzjuż jew metall prezzjuż laminat jew minn ġawhar jew ġebel prezzjuż jew semi-prezzjuż (naturali, sintetiku jew rikostruwit).
3. Kaxxi, kaxxetti u reċipjenti bħal dawn importati bl-oġġetti ta' dan il-Kapitolu għandhom jiġu klassifikati ma' dawn l-oġġetti jekk ikunu ta' xorta li normalment tinbiegħ magħhom. Kaxxi, kaxxetti u reċipjenti bħalhom importati separatament għandhom jiġu klassifikati taħt l-intestaturi proprji tagħhom.

Intestatura tat-Tariffa		Ġenerali	Komunità Ekonomika Ewropea	Rimarki
98.01	Buttuni u forom tal-buttuni, buttuni tal-għonq, buttuni tal-pulzier, u *press-fasteners*, magħdudin *snap-fasteners*, u *press-studs*: pjanċi lixxi u partijiet ta' dawn l-oġġetti:			
	(A) Pjanċi lixxi għall-buttuni, forom u partijiet tal-buttuni	0	0	
	(B) Oħrajn	37	23	
	Nota għal (B): Partijiet għall-produzzjoni industrjali	0	0	
98.02	*Slide-fasteners* u partijiet tagħhom	37	23	
	Nota: F'rombli inklużi *slides* relattivi, għal produzzjoni industrjali	0	0	
98.03	*Fountain pens*, pinen u lapsijiet stilografiċi (magħdudin pinen u lapsijiet *ballpoint*) u pinen, tokok bil-pinen, tokok tal-lapsijiet u tokok bħalhom, lapsijiet *propelling* u *sliding*; partijiet u *fittings* tagħhom barra dawk li jaqgħu taħt l-intestatura Nru. 98.04 jew 98.05:			
	(A) Magħmulin kollha kemm huma mid-deheb, fid-da jew platinu jew maħsulin b'dawn il-metalli	60	45	
	(B) Oħrajn	37	23	
98.04	Pennini u ponot tal-pennini	37	23	
98.05	Lapsijiet (barra minn lapsijiet ta' l-intestatura Nru. 98.03), ponot tal-lapsijiet, lapsijiet tal-lavanja, lapsijiet tal-kulur u pastelli, faħam tad-disinn u ġibs għall-kitba u għad-disinn; ġibs għall-ħajjata u għall-billjard	27	13	
98.06	Lavanji u *boards*, bil-wiċċ għall-kitba jew għad-disinn, kemm jekk bil-gwarniċi jew le	27	13	

Intestatura tat-Tariffa		*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
98.07	Timbri tad-dati, tas-siġill u tan-numri, u oġġetti bħalhom (inklużi mekkaniżmu għal stampar jew ibbuzzar ta' tikketti), maħsuba biex jitħaddmu bl-idejn; kompożituri ta' l-idejn u settijiet għall-istampar bl-idejn li fihom ukoll dawn il-kompożituri ...	27	13	
98.08	*Ribbons* tat-*typewriters* u oħrajn bħalhom kemm jekk fuq ir-rutelli jew le; pannolini tal-linka fil-kaxxi jew le	27	13	
98.09	Inċira (magħduda inċira għall-intappar tal-fliexken) fi stikek, *cakes* jew forom bħalhom; *copying pastes* b'bażi tal-ġelatina, kemm jekk fuq karta jew rinforz tessili jew le	27	13	
98.10	*Lighters* mekkaniċi u *lighters* bħalhom, magħdudin *lighters* kimiċi u elettriċi, u partijiet tagħhom, minbarra żnied u ftejjel	50	50	
98.11	Pipi, ġewżiet tal-pipi, bokkini u partijiet oħra tal-pipi (magħdudin blokki ta' l-injam jew għerq b'forma goffa); bokkini tas-sigarri u tas-sigarretti u partijiet minnhom:			
	(A) Partijiet mhux lesti	0	0	
	(B) Oħrajn	47	30.5	
98.12	Pettnijiet, *slides* għax-xagħar, u oġġetti bħalhom ...	37	2[illegible]	
98.13	Balien tal-kriepet u supporti bħalhom għal oġġetti jew aċċessorji ta' lbies	37	23	
	Nota: Għal produzzjoni industrjali	0	0	
98.14	Fwieħa u *sprays* bħalhom ta' xorta wżata għat-twaletta u *mounts* u rjus għalihom	64	50	
98.15	*Vacuum flasks* u *vacuum vessels* oħra, bil-kaxxi tagħhom, partijiet minnhom, minbarra l-ħġieġ ta' ġewwa	37	23	
98.16	Manikini u figuri oħra *lay*; awtomi u wrijiet oħra animati ta' xorta li jintużaw għat-tiżjin tal-vetrini tal-ħwienet	37	23	

Sezzjoni XXI

XOGHLIJIET TA' L-ARTI, OĠĠETTI GHALL-KOLLEZZJONISTI U ANTIKITAJIET

Kapitolu 99

XOGHLIJIET TA' L-ARTI, OĠĠETTI GHALL-KOLLEZZJONISTI U ANTIKITAJIET

Noti

1. Dan il-Kapitolu ma jinkludix:
   (a) Bolli m'humiex użati tal-posta, tar-*revenue* u oħrajn bħalhom, maħruġin korrentement jew ġodda fil-pajjiż li għalih huma destinati (intestatura Nru. 49.07);
   (b) Xenarju tat-teatru, purtieri ta' li *studio* u oħrajn bħalhom, tal-kanvas pinġut (intestatura Nru. 59.12); jew
   (ċ) Ġawhar jew ġebel prezzjuż jew semi-prezzjuż (intestatura Nru. 71.01 jew 71.02).

2. Għall-finijiet ta' l-intestatura Nru. 99.02, il-frażi "inċiżjonijiet oriġinali, stampi u litografiji" tfisser impressjonijiet prodotti direttament, bojod jew suwed jew bil-kulur, ta' pjanċa waħda jew aktar magħmul, kollha bl-idejn tal-pittur, irrispettivament mill-proċess jew il-materjal użat minnhu, iżda ma jinkludix proċess mekkaniku jew foto-mekkaniku.

3. L-intestatura Nru. 99.03, għandha tittieħed li ma tapplikax għal riproduzzjonijiet bil-ħafna ta' xogħlijiet tal-ħila konvenzjonali jew ta' karattru kummerċjali.

4. (a) Bla ħsara għan-Noti 1 sa 3 ta' hawn fuq, oġġetti li jaqgħu taħt l-intestatura ta' dan il-Kapitolu għandhom jiġu klassifikati taħt liema intestaturi jkunu xierqa u mhux taħt xi intestatura oħra tan-Nomenklatura.
   (b) L-intestatura Nru. 99.06 għandha tittieħed li ma tapplikax għall-oġġetti li jaqgħu taħt xi intestatura ta' qabel, ta' dan il-Kapitolu.

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
99.01 Pittura, disinji u pastelli, maħdumin kollha kemm huma bl-idejn, (minbarra disinji industrjali li jaqgħu taħt l-intestatura Nru. 49.06 u minbarra oġġetti manifatturati li huma mpinġija bl-idejn jew dekorati bl-idejn):			
(A) Oġġetti ta' l-arti li jgħoddu iżjed minn mitt sena, ċertifikati li huma hekk mid-Direttur tal-Mużew Nazzjonali ta' Malta	0	0	
(B) Oġġetti ta' l-arti (mhux ta' xorta kummerċjali) magħrufin li huma hekk mid-Direttur tal-Mużew Nazzjonali ta' Malta	0	0	
(Ċ) Oħrajn	37	23	
99.02 Inċiżjonijiet oriġinali, stampi u litografiji:			
(A) Oġġetti ta' l-arti li jgħoddu iżjed minn mitt sena, ċertifikati li huma hekk mid-Direttur tal-Mużew Nazzjonali ta' Malta	0	0	
(B) Oġġetti ta' l-arti (mhux ta' xorta kummerċjali) magħrufin li huma hekk mid-Direttur tal-Mużew Nazzjonali ta' Malta	0	0	
(Ċ) Oħrajn	37	23	

Kapitolu 99

Intestatura tat-Tariffa	*Ġenerali*	*Komunità Ekonomika Ewropea*	*Rimarki*
99.03 Skultura oriġinali u statwi b'kull materjal:			
(A) Oġġetti ta' l-arti li jgħoddu iżjed minn mitt sena, ċertifikati li huma hekk mid-Direttur tal-Mużew Nazzjonali ta' Malta	0	0	
(B) Oġġetti ta' l-arti (mhux ta' xorta kummerċjali) magħrufin li huma hekk mid-Direttur tal-Mużew Nazzjonali ta' Malta	0	0	
(Ċ) Oħrajn	37	23	
99.04 Bolli tal-posta, tar-*revenue* u oħrajn bħalhom (magħdudin timbri tal-posta u invilopsijiet u kartolini ta' l-ittri bil-bolla stampata fuqhom, u oġġetti bħalhom), użati jew jekk mhumiex użati, li ma jkunux ta' ħarġa korrenti jew ġdida fil-pajjiż li għalih ikunu destinati	0	0	
99.05 Kollezzjonijiet u oġġetti għall-kollezzjonisti ta' interess żooloġiku, botaniku, mineroloġiku, anatomiku, storiku, arkeoloġiku, paleontoloġiku, etnografiku jew numismatiku	0	0	
99.06 Antikitajiet li jgħoddu iżjed minn mitt sena	0	0	Nota għal TN 99.06: Il-fatt illi antikitajiet bħal dawn igħoddu iżjed minn mitt sena irid jiġi ċċertifikat mid-Direttur tal-Mużew Nazzjonali ta' Malta.

IT-TIENI SKEDA

(Artikolu 5)

ĦELSIEN MINN DAZJU

I. Oġġetti Ri-importati

(a) Oġġetti ri-importati mhux alterati

(b) Kampjuni esportati temporanjament

II. Oġġetti ta' deskrizzjoni speċifikata jew oġġetti importati jew użati f'ċirkostanzi speċifikati

(a) Kull oġġett dazjabbli mportat mill-Gvern, għas-servizz pubbliku

(b) Oġġetti li huma murija għas-sodisfazzjon tal-Kontrullur tad-Dwana li jkunu ġew mogħtija barra minn Malta lil xi persuna għal distinzjoni fl-arti, letteratura, xjenza jew sport, jew għal servizz pubbliku, jew xort'oħra bħala xiehda ta' għemil jew kondotta meritevoli, u mportati minn jew f'isem dik il-persuna

(ċ) Oġġetti mportati mill-Università ta' Malta għat-tagħmir u manutenzjoni ta' l-Università

(d) Oġġetti u materjal importati mit-Tarzna ta' Malta għat-tgħammir u għall-manutenzjoni tat-Tarzna, jew li huma meħtieġa in konnessjoni mas-servizzi mogħtija minn dik il-korporazzjoni, barra minn oġġetti u materjal użati —

(i) f'oġġetti prodotti minn dik il-korporazzjoni u maħsuba biex jintużaw f'Malta, jew

(ii) f'bastimenti reġistrati lokalment li huma stess ikunu suġġetti għad-dazju taħt it-Tariffa tad-Dwana

(e) Idejn, dirgħajn, riġlejn u saqajn artifiċjali u oġġetti kirurġiċi oħra ta' xorta simili, magħduda *spare parts* u aċċessorji, għas-serħin ta' inkapaċità tal-persuna, iżda illi, fil-każ ta' *spare parts* u aċċessorji, il-Kontrullur tad-Dwana jkun sodisfatt li jkunu mportati sabiex isiru lokalment idejn, dirgħajn, riġlejn u saqajn artifiċjali jew dawk l-oġġetti l-oħra u siġġijiet ta' l-invalidi li l-Kontrullur tad-Dwana jkun sodisfatt li jkunu għall-użu esklużiv ta' persuna li tkun tbati minn xi difett fiżiku jew inkapaċità permanenti

(f) Ċrieket ta' l-agħsafar importati għall-użu minn *ringers* ta' l-agħsafar kwalifikati għall-istudju tad-drawwiet ta' immigrazzjoni ta' l-agħsafar

(ġ) Rigali *bona fide* ta' xorta mhux kummerċjali li kull tant jiġu riċevuti minn persuna mingħand oħra li tirrisjedi barra minn Malta u li jkunu maħsuba għall-użu personali ta' min jirċevihom jew għall-familja tiegħu, kemm-il darba r-rigal la jkun alkool jew xorb alkooliku u l-anqas tabakk jew prodotti tat-tabakk u l-valur totali CIF tar-rigali kull darba ma jkunx iżjed minn sitt liri Maltin

(ħ) *Braille* u kull oġġett ieħor għall-użu ta' l-għomja mportat permezz ta' istitut rikonoxxut jekk il-Kontrullur tad-Dwana jkun sodisfatt li dawk l-oġġetti jkunu mportati għall-użu esklużiv ta' persuna għamja

(i) Kalċijiet, ċiborji, pissidi, sferi, ċnieser, navetti ta' l-inċens, slaleb, kandlieri, kruċifissi, važetti ta' l-Olju Santu lampieri tas-santwarju, Stazzjonijiet tal-Via Sagra, karti tal-glorja ta' fuq l-artali, impulluzzi, relikwarji, lanterni tal-purċissjoni, tabernakoli u bibien tat-tabernakoli, troni ta' l-espost u orgnijiet, maħsuba għall-qima t'Alla u mportati biex jiġu wżati esklużivament għall-qima t'Alla fil-knejjes, kappelli jew postijiet oħra maħsuba esklużivament għal dik il-qima; baldakkini tal-knisja wżati f'purċissjoni, qniepen tal-knisja

(j) Ikel u xorb għall-użu ta' ordnijiet reliġjużi mendikanti u ta' istituti karitattevoli privati rikonoxxuti bħala hekk mill-Ministru

(k) Pasta tal-glutina, magħduda kull xorta ta' dqiq, smid, ħobż u gallettini tal-glutina u prodotti tal-glutina bħal dawn

(l) Apparat li jgħin is-smigħ maħsub għall-użu tat-torox

(m) Oġġetti tad-dar, jiġifieri, oġġetti ta' mobilja li kienu wżati minn passiġġier jew il-familja tiegħu u li jkunu mportati mill-passiġġier meta jġorr il-mobbli tad-dar tiegħu minn pajjiż ieħor għal Malta

(n) Strumenti tal-mużika u tagħmir ta' l-isports li jkunu mportati minn organizzazzjonijiet taż-żgħażagħ kemm-il darba —

(i) l-organizzazzjoni konċernata ma tkunx b'mod ġenerali limitata għal post jew *area* partikolari f'Malta;

(ii) l-organizzazzjoni konċernata tkun approvata mill-Ministru responsabbli għall-edukazzjoni għall-fini ta' din id-disposizzjoni; u

(iii) il-Kontrullur tad-Dwana jkun sodisfatt li l-oġġetti mportati huma maħsuba għall-użu esklużiv ta' l-organizzazzjoni konċernata

(o) Vettura waħda bil-mutur privata mportata minn persuna (ir-raġel u l-mara jgħoddu bħala persuna waħda għall-finijiet ta' hawnhekk) li tittrasferixxi r-residenza tagħha għal Malta jekk dik il-persuna tissodisfa lill-Kontrullur tad-Dwana li jkollha permess ta' residenza maħruġ lilha mill-Gvern u jekk il-vettura bil-mutur tiġi mportata fi żmien tliet xhur mid-data ta' l-imsemmi permess jew mill-wasla f'Malta ta' dik il-persuna biex tieħu residenza fiha, liema data tkun l-aħħar:

Iżda meta xi vettura bil-mutur importata kif intqal qabel ħielsa minn dazju tinbiegħ jew tiġi mneħħija minn dik il-persuna għall-użu f'Malta dik il-vettura bil-mutur għandha titqies li tittieħed mid-depożt fiż-żmien ta' dak il-bejgħ jew tneħħija u għandu jitħallas dazju fuqha mill-persuna li ssir is-sid tagħha skond id-disposizzjonijiet ta' l-artikolu 4 ta' dan l-Att

(p) Vettura bil-mutur privata mportata minn emigrant Malti (raġel u martu bħala persuna waħda għall-finijiet ta' din il-partita) li jiġi lura biex jirrisjedi f'Malta kemm-il darba dak l-emigrant jissodisfa lill-Kontrullur tad-Dwana li hu kien ilu jirrisjedi barra minn Malta għal għoxrin sena jew aktar u li jkun se jirċievi f'Malta minn barra *income* fis-sena ta' mhux anqas minn ħames mitt lira Maltija u kemm-il darba l-vettura bil-mutur tiġi mportata fi żmien tliet xhur mill-wasla ta' dak l-emigrant f'Malta biex jirrisjedi hawnhekk:

Iżda meta xi vettura bil-mutur li tiġi mportata kif intqal qabel ħielsa mid-dazju tinbiegħ jew titneħħa minn dik il-persuna għall-użu f'Malta, dik il-vettura bil-mutur għandha titqies li ħarġet mid-depożt fil-ħin ta' dak il-bejgħ jew tneħħija u għandu jitħallas id-dazju fuqha mill-persuna li ssir sidha skond id-disposizzjonijiet ta' l-artikolu 4 ta' dan l-Att

(q) Bagalji tal-passiġġieri, magħduda lbies u ħwejjeġ personali wżati, li l-Kontrullur tad-Dwana jkun sodisfatt li jkunu maħsuba għall-użu personali tal-passiġġieri

(r) Kampjuni ta' ebda valur kummerċjali

(s) Strumenti jew apparat xjentifiku, maħsub esklużivament għal skopijiet ta' edukazzjoni jew għal riċerki purament xjentifiċi, b'dan illi —

(i) dawk l-istrumenti jew apparat xjentifiku jiġu konsenjati lil istituzzjoni xjentifika jew edukattiva pubblika jew privata li tkun approvata mill-Ministru responsabbli għall-edukazzjoni għall-fini ta' din id-disposizzjoni u jkunu wżati taħt il-kontroll u r-responsabbiltà ta' dik l-istituzzjoni; u

(ii) strumenti u apparat ta' l-istess valur xjentifiku ma jkunux qed jiġu fabbrikati f'Malta

(t) *Showcards*

(u) Reġistrazzjonijiet tal-ħoss ta' karattru edukattiv, xjentifiku jew kulturali magħmula mill-Għus Magħquda jew minn xi waħda mill-aġenziji speċjalizzati tagħhom

(v) Reġistrazzjonijiet tal-ħoss ta' natura edukattiva mportati minn skejjel privati, kemm-il darba d-Direttur ta' l-Edukazzjoni jiċċertifika li —

(i) l-iskola konċernata jkollha liċenza mill-Gvern ta' Malta; u

(ii) il-materjal ikun ta' karattru edukattiv biss u li jkun se jintuża biss u għal kollox għal skopijiet edukattivi minn dik l-iskola

(w) Reġistrazzjonijiet tal-ħoss ta' korsijiet ta' l-ilsna

(x) Statwi u dekorazzjonijiet artistiċi ffurmati barra minn Malta minn oriġinali magħmula minn artist lokali; kemm-il darba jkun miksub permess mill-Kontrullur tad-Dwana qabel ma l-oriġinal jiġi mibgħut barra minn Malta għall-forma.

III. Tagħmir għal użu f'lukandi u stabbilimenti li jipprovdu ikel

REGOLI GĦALL-IMPORTAZZJONI ĦIELSA MINN DAZJU

1. L-oġġetti enumerati fil-lista li ġejja jistgħu jiġu mportati ħielsa minn dazju ta' importazzjoni kemm-il darba l-Kontrullur tad-Dwana jkun sodisfatt —

(1) illi l-oġġett ikun importat jew meħud mid-depożt esklużivament għall-użu fi —

(a) lukanda li jkollha mhux anqas minn għaxar kmamar tas-sodda għall-alloġġ ta' nies b'kumpens; jew

(b) stabbiliment approvat li jipprovdi l-ikej;

(2) illi l-kondizzjonijiet li ġejjin ikunu ġew mħarsa:

(a) illi d-Direttur ta' l-Industrja jkun iċċertifika illi, fil-fehma tiegħu, l-oġġett mhux manifatturat jew prodott f'Malta fi grad sodisfaċenti;

(b) illi l-oġġett ikun markat b'mod permanenti għas-sodisfazzjon tal-Kontrullur tad-Dwana, b'isem tal-lukanda jew stabbiliment li jipprovdi ikel, kemm-il darba l-Kontrullur tad-Dwana għal raġuni tajba, ma jqisx li din il-ħtieġa tista' tiġi mwarrba;

(ċ) illi, qabel ir-rilaxx ta' l-oġġett mill-Kontrullur tad-Dwana, is-sid tal-lukanda jew ta' l-istabbiliment li jipprovdi ikel li għall-użu tiegħu l-oġġett ikun importat jew maħruġ mid-depożt ikun ta lill-Kontrullur tad-Dwana sigurtà għal ammont li ma jkunx jeċċedi d-dazju li kien ikun jitħallas fuqu skond in-numru xieraq tat-tariffa fit-Tariffa tad-Dwana, f'dik il-forma u għal dak iż-żmien li l-Kontrollur tad-Dwana jista' jeħtieġ, b'kondizzjoni illi dak is-sid jobbliga ruħu, b'żieda għal dawk l-obbligi l-oħra li l-Kontrullur tad-Dwana jista' jeħtieġ —

(i) li ma jneħħix, kemm b'bejgħ jew b'kull mod ieħor, l-oġġett mingħajr ma qabel jagħti avviż dwar hekk lill-Kontrullur tad-Dwana u, kemm-il darba l-oġġett ma jiġix meqrud fil-preżenza ta' uffiċjal deputat mill-Kontrullur tad-Dwana għal hekk, li jħallas minnufih, jekk ineħħi l-oġġett b'xi mod, id-dazju ta' importazzjoni li għalih l-oġġett kien ikun suġġett ma' l-importazzjoni jew ħruġ mid-depożt, skond in-numru xieraq tat-tariffa fit-Tariffa tad-Dwana, liema dazju jiġi miġbur fuq il-valur ta' l-oġġett fiż-żmien tat-tneħħija tiegħu;

(ii) jekk f'xi żmien dak l-oġġett ma jinstabx fil-lukanda jew fl-istabbiliment li jipprovdi ikel li għall-użu tiegħu kien ġie mportat jew maħruġ mid-depożt, u ma tingħata ebda spjegazzjoni raġonevoli dwar in-nuqqas tiegħu għas-sodisfazzjon tal-Kontrullur tad-Dwana, li jħallas minnufih, dwar dak l-oġġett, id-dazju ta' importazzjoni li kieku kien jitħallas fuqu fiż-żmien ta' l-importazzjoni jew ħruġ tiegħu mid-depożt, skond in-numru xieraq tat-tariffa fit-Tariffa tad-Dwana, mingħajr ħsara għal kull responsabbiltà oħra meħuda skond l-Ordinanza tad-Dwana jew xi liġi oħra;

(iii) li jara li jżomm inventarju f'dik il-forma kif jista' jkun meħtieġ mill-Kontrullur tad-Dwana, ta' kull oġġett importat jew maħruġ mid-depożt ħieles minn dazju kif intqal qabel; u

(iv) li jżomm dak l-inventarju fil-ħinijiet kollha xierqa suġġett għall-ispezzjon minn xi persuna awtorizzata bil-miktub mill-Kontrullur tad-Dwana u li jħalli lill-persuna li tkun qed tagħmel dak l-ispezzjon li tagħmel l-atti jew ħwejjeġ kollha meħtieġa biex tissodisfa ruħha li kull oġġett bħal dak ikun enumerat fl-inventarju u jkun fil-post fil-ħin ta' dak l-ispezzjon.

2. Il-frażi "stabbiliment approvat li jipprovdi ikel" tfisser stabbiliment li jipprovdi, jew stabbiliment proġettat li meta jitlesta jkun jipprovdi, ikel u xorb għal konsum b'kumpens fil-post, liema stabbiliment, wara li jittieħed kont ta' l-estensjoni u xorta tas-servizzi u kumditajiet li jipprovdi jew li jipprovdi 'l quddiem, ikun għal dak iż-żmien approvat mill-Ministru, wara konsultazzjoni mal-Ministru responsabbli għat-turiżmu, għall-finijiet tar-regola ta' hawn qabel.

3. Lista ta' oġġetti —

1. Makni ta' kontiġġjar u ħruġ ta' kontijiet
2. Tagħmir ta' l-arja kondizzjonata
3. Tagħmir għall-provvista u ħruġ ta' arja
4. *Bain maries*
5. Banjijiet, friskaturi u oġġetti sanitarji
6. Kutri u *eiderdown* jew *quilts* tar-rix
7. *Boilers*
8. Twapet
9. *Cash registers*
10. Fajjenza u oġġetti tal-fuħħar
11. Makni li jaħslu, jagħsru jew inixxfu ħwejjeġ —
    (a) ta' tip tad-dar;
    (b) oħrajn
12. Kompressuri jew muturi għall-*counter units* mhux inkorporati fihom
13. *Cooking ranges* mhux ta' tip tad-dar
14. *Counter units* —
    (a) li jinkorporaw makni li jagħmlu l-ġelati, konservaturi tal-ġelati, *grills*, apparat li jsaħħan, apparat li jsajjar, muturi jew kompressuri;
    (b) oħrajn

15. Makni għall-ħasil tal-platti
16. Makni tal-kafé espress
17. Fannijiet u *heaters,* ta' l-elettriku
18. Apparat li jaqli u jixwi l-ikel
19. Apparat li jsaħħan l-ikel
20. Makni li jħalltu, jikkapuljaw u jqattgħu l-ikel —
    (a) ta' tip tad-dar;
    (b) oħrajn
21. Makni li jaħslu oġġetti tal-ħġieġ
22. *Hand driers,* ta' l-elettriku
23. Armadji tas-sħana u apparat li jsaħħan l-ikel
24. *Freezers* li jagħmlu kubi tas-silġ
25. Imtieraħ u mħaded magħmula minn gomma jew *foam rubber*
26. Fran
27. Liftijiet għall-passiġġieri jew għas-servizz
28. Apparat għar-refriġerazzjoni u tkessiħ
29. *Trolleys* tar-*restaurant*
30. *Steam tables*
31. Umbrelel għax-xemx
32. Pużati tal-mejda
33. Apparat li jsaħħan l-ilma
34. Apparat li jippurifika l-ilma
35. Apparat li jħaffef l-ilma

IT-TIELET SKEDA

(Artikolu 8)

1. (1) Il-valur ta' kull oġġett importat għandu jittieħed li jkun il-prezz normali li fil-fehma tal-Kontrullur tad-Dwana jkun iġib fiż-żmien meta jkun imdaħħal għall-użu lokali (jew jekk ma jkunx hekk imdaħħal fiż-żmien ta' importazzjoni) f'bejgħ fis-suq bejn il-bejjiegħ u l-importatur indipendenti wieħed mill-ieħor.

(2) Il-prezz normali ta' kull oġġett importat għandu jiġi stabbilit fuq il-preżunzjonijiet li ġejjin: —

(a) illi l-oġġetti jiġu meqjusa bħala li jkunu ġew konsenjati lill-importatur fil-port f'Malta; u

(b) illi l-bejjiegħ għandu jħallas it-trasport, l-assigurazzjoni u kull spiża inċidentali għall-konsenja ta' l-oġġetti fil-port f'Malta; iżda

(ċ) illi l-importatur għandu jħallas kull dazju jew spejjeż li jitħallsu f'Malta.

2. Għall-finijiet ta' din l-Iskeda bejgħ fis-suq bejn bejjiegħ u importatur indipendenti wieħed mill-ieħor jippresupponi —

(a) illi l-prezz huwa l-uniku kumpens; u

(b) illi l-prezz magħmul mhux influwenzat minn xi relazzjoni kummerċjali, finanzjarja jew relazzjoni oħra, kemm b'kuntratt jew xort'oħra, bejn il-bejjiegħ jew xi persuna assoċjata f'negozju miegħu u l-importatur jew xi persuna assoċjata f'negozju miegħu (li ma tkunx ir-relazzjoni maħluqa bil-bejgħ ta' l-oġġetti in kwistjoni); u (ċ) illi ebda parti tar-rikavat tal-bejgħ mill-ġdid, użu jew tneħħija susseġwenti ta' l-oġġetti ma għandha tmur direttament jew indirettament favur il-bejjiegħ jew xi persuna assoċjata f'negozju miegħu.

3. Żewġ persuni jitqiesu li jkunu assoċjati f'negozju ma' xulxin jekk, sew direttament jew indirettament, wieħed minnhom ikollu xi interess fin-negozju jew proprjetà ta' l-ieħor, jew it-tnejn ikollhom interess komuni f'xi negozju jew proprjetà, jew xi terza persuna jkollha interess fin-negozju jew proprjetà tagħhom it-tnejn.

Għanijiet u Raġunijiet

L-Għan ta' dan l-Abbozz huwa li jħassar u jagħmel liġi mill-ġdid b'emendi l-Att ta' l-1964 dwar id-Dazji ta' Importazzjoni.

L-Għan ewlieni għal dan l-eżerċizzju huwa li jagħti effett formali lill-ftehim li dan l-aħħar intlaħaq mal-Kommunità Ekonomika Ewropea u fl-istess ħin ineħħi rati preferenzjali anakronistiċi li għadhom jingħataw lil pajjiżi tal-Commonwealth minkejja li dawn ma jirreċiprokawx.

L-Għan ewlieni l-ieħor huwa li jdaħħal in-nomenklatura internazzjonali li qegħda tintuża illum wara li ġiet adottata mill-Customs Co-operation Council fi Brussels. L-Abbozz ukoll jawtorizza lill-Ministru responsabbli għad-Dwana li jżomm in-nomenklatura wżata fit-Tariffa bħal dik użata internazzjonalment.

L-Abbozz jagħmel xi tibdil żgħir fit-Tariffa tad-Dwana, u jaġġorna l-liġi f'xi ħwejjeġ oħra.

A BILL

entitled

AN ACT to make provision, in place of the Import Duties Act, 1964, for import duties and for matters incidental thereto or connected therewith.

BE IT ENACTED by the President, by and with the advice and consent of the House of Representatives, in this present Parliament assembled, and by the authority of the same, as follows:—

Short title and commencement.

1. (1) This Act may be cited as the Import Duties Act, 1976.

(2) This Act shall come into force on such date as the Minister may by notice in the Gazette appoint and different dates may be so appointed for different provisions and for different purposes of this Act.

Interpretation.

2. In this Act, unless the context otherwise requires —

"bond" in relation to imported goods means any Government warehouse or any other place of security approved under section 27 or subsection (3) of section 34 of the Customs Ordinance;

Cap 60.

"the Community" means the European Economic Community established by a Treaty signed in Rome on 25th March, 1957 between Belgium, the Federal Republic of Germany, France, Italy, Luxembourg and the Netherlands and includes all States which are or may from time to time be members of the Community and, for the purposes of any agreement between the Community and Malta, such other territories to which that agreement applies;

"Customs Tariff" means the Customs Tariff set out in the First Schedule to this Act;

"import duty" and "duty" mean any duty of Customs charged on imported goods under this Act;

"Minister" means the Minister responsible for the Customs Department;

"prescribed" means prescribed by regulations made under section 32 of this Act.

(2) In the application of the Customs Tariff, if there is any conflict between the Maltese and the English text of that Tariff, the English text shall prevail.

Legal effect of notes and rules in Customs Tariff.

3. The notes, rules and other provisions contained in the Customs Tariff shall form an integral part thereof, and the said Tariff shall be read, construed and applied in accordance with the notes, rules and provisions aforesaid.

Duties to be levied and collected by the Comptroller of Customs.

4. (1) There shall be levied and collected by the Comptroller of Customs on account of the Government —

(a) the import duties shown in the second column of the Customs Tariff upon all goods chargeable with such duties and enumerated in the first column of the said tariff, which are grown, produced or manufactured in countries other than those in the Community and which shall be imported into Malta or taken out of bond for use or consumption in Malta;

(b) the import duties shown in the third column of the Customs Tariff upon all goods chargeable with such duties and enumerated in the first column of the said tariff, which are grown, produced or manufactured in the Community and which shall be imported into Malta or taken out of bond for use or consumption in Malta.

(2) The import duties shown in the third column of the Customs Tariff shall be applied only to goods which satisfy the rules of origin as in force from time to time in accordance with any agreement made between the Government of Malta and the Community.

(3) Nothwithstanding anything contained in subsection (1) of this section, the import duties shown in the third column of the Customs Tariff shall be subject to such reductions which may be due to be made in accordance with the provisions of any agreement between the Government of Malta and the Community, and of any annexes, protocols and declarations, as such provisions may from time to time be in force saving any direction given by order of the Minister in virtue or in application of any powers or reservations contained in any of the said provisions and exercisable by the Government of Malta.

(4) The Minister shall cause to be published all such provisions as are referred to in subsection (3) of this section, and any changes or additions thereto, as he may deem to be relevant to show the manner and extent of the application of subsection (3) of this section, and any order giving a direction under the said subsection, and may also from time to time cause to be published or to be included in any reprint of the Customs Tariff made under section 25 of this Act the duties chargeable in accordance with the provisions of the subsection aforesaid; and any such publication or inclusion in a reprint may be made either before or after the coming into force of the agreement referred to in subsection (3) of this section or of any order giving a direction under that subsection, or of any changes or additions to the provisions thereof.

(5) Anything published or included in a reprint under subsection (3) of this section shall have the same force and validity as if it were contained in and formed part of this Act with effect from such date, whether before or after the publication or reprint, as may be specified therein or by notice given by the Minister in the Gazette.

(6) Notwithstanding the provisions of subsections (1) and (3) of this section, the Comptroller of Customs may, with the concurrence of the importer, apply a flat rate of twenty-five per cent import duty on goods of a non-commercial nature received by individual persons in consignments where the value of such goods does not exceed ten Malta pounds, and on goods of a non-commercial nature imported by travellers in their luggage where the value of such goods does not exceed forty Malta pounds, in either case being goods other than spirits, tobacco or tobacco products.

Duty free goods.

5. There shall be exempted from payment of import duty the goods which are enumerated in the Second Schedule to this Act, subject where applicable, to the rules contained therein.

Disposal of goods imported free of duty.

6. (1) Any dutiable article which is imported free of duty by any person by virtue of an exemption granted under section 14 of this Act or under any other law shall be deemed, if sold or disposed of by such person for use or consumption in Malta, to be taken out of bond at the time of such sale or disposal for use or consumption in Malta, and the provisions of section 4 shall apply to any such article.

(2) In any of the cases referred to in subsection (1) of this section, the duty shall be payable by the person who becomes the owner of the article.

Ordinance No. XXI of 1959.

(3) This section shall not apply to any dutiable articles imported into Malta free of customs duty under the provisions of the Aids to Industries Ordinance, 1959.

Amendments to the Nomenclature of goods in the Customs Tariff.

7. It shall be lawful for the Minister to make by order in the Gazette such amendments in the Customs Tariff as may be necessary from time to time to ensure that the Customs Tariff conforms with the Nomenclature for the Classification of Goods in Customs Tariffs, 1955 as adopted and published by the Customs Co-operation Council:

Provided that this authority shall not extend to cases in which its application results in an increase in the rate of duty prescribed in respect of any article.

Mode of ascertaining ad valorem duty.

8. (1) The cost of goods, for the purpose of ascertaining the amount of the ad valorem duty payable thereon, shall be calculated on the price charged for the said goods by the vendor thereof as verified by the genuine invoice of the goods, with the addition of the cost of transport and insurance necessary for the importation of the goods into Malta:

Provided that where the Comptroller of Customs has reason to believe that the invoice does not provide a proper basis for the assessment of the correct amount of duty on the goods, the duty may be calculated on a value which shall be established in accordance with the provisions of the Third Schedule to this Act:

Provided further that in the case of goods to which section 6 applies the ad valorem duty shall be payable —

(i) where the goods are sold, on the price paid by the purchaser; or

(ii) where the goods are disposed of otherwise than by the sale, on the value of the goods as determined by the Comptroller of Customs at the time of disposal.

(2) All invoices shall bear a declaration signed by the manufacturer or supplier of the goods or by a person duly authorised to sign on his behalf to the effect that the amount shown on the invoice is in all respects correct, and that the invoice contains a true and full statement of the particulars of the goods and of the price, inclusive of the cost of transport and insurance, actually paid, or to be paid for the said goods, and of the actual quantity thereof, and that no different invoice of the goods mentioned in the said invoice has been or will be furnished to anyone.

(3) In the event of the cost of transport and insurance not being paid or known by the manufacturer or supplier, a statement to that effect shall be added to the above declaration.

(4) Where the goods mentioned in subsection (1) hereof —

(a) are manufactured in accordance with any patented invention or are goods to which any registered design has been applied; or

(b) are imported under a foreign trade mark, or are imported for sale (whether or not after further manufacture) under a foreign trade mark,

the value on which duty shall be charged shall be determined on the assumption that the price covers the right to use the patent, design or trade mark in respect of the goods.

(5) For the purposes of subsection (4) of this section the expression "trade mark" includes a trade name and a get-up, and a "foreign trade mark" means a trade mark used for the purpose of indicating that goods in relation to which it is used are those of —

(a) a person by whom the goods to be valued have been grown, produced, manufactured, selected, offered for sale or otherwise dealt with outside Malta; or

(b) a person associated in business with any such person as is referred to in paragraph (a) hereof; or

(c) a person to whom such person as is mentioned in paragraph (a) or (b) hereof, has assigned the goodwill of the business in connection with which the trade mark is used.

Power of Comptroller of Customs to retain invoice and to require production of documents.

9. (1) It shall be lawful for the Comptroller of Customs to retain for official purposes the original copy of the invoice or invoices submitted by an importer with the Customs entry for goods imported or taken out of bond.

(2) The Comptroller of Customs may, at any time, within two years after the clearance of goods of any description, require from the importer or his agent the production at his premises or elsewhere of any trade book, whether prescribed by law or otherwise, or of other documents of whatever nature relating to the purchase, importation or sale of such goods and if the importer or his agent fails to comply with any such request, he shall be guilty of an offence and shall be liable on conviction by the Court of Magistrates of Judicial Police, at the instance of the Comptroller of Customs, to a fine (*multa*) of not less than twenty pounds and not more than two hundred and fifty pounds.

Discounts.

10. (1) No discounts or deductions from the value of any articles chargeable with ad valorem duty shall be allowed, unless such discount or deduction be clearly shown to the satisfaction of the Comptroller of Customs on the properly attested invoice, or unless the same be verified by the signature of the manufacturer, supplier, consignor, or other person from whom the articles set forth or described in the invoice were purchased and by whom such discount or deduction has been or is purported to have been allowed.

(2) Deductions in respect of discount shall be allowed in the case of recognised trade or cash discounts, but no deduction shall be allowed in respect of any contingent discounts or rebates, or buying and selling commissions or sample discounts.

Assessment of value expressed in foreign coinage.

11. Where any invoice for goods purchased in a foreign country expresses the value of such goods in foreign currency, such value shall be assessed by the Comptroller of Customs at the rate of exchange for Maltese currency of such foreign currency which shall be determined daily by the Central Bank of Malta, and the importer shall pay duty, where duty is payable ad valorem, on the amount calculated in Maltese currency as aforesaid.

Parts of an article subject to the same duty as the article.

12. Integral parts of an article which is liable to an ad valorem duty, or is free of duty imported for replacement purposes or as spare parts, shall be liable to the same rate of duty as the article itself, or free of duty, as the case may be, unless they are specifically excluded or provided for elsewhere in the Tariff.

Power of Comptroller of Customs to take goods on payment of value declared or to take duty in kind.

13. (1) In the case of goods the duties on which are charged at an ad valorem rate, the Comptroller of Customs may, if he has reason to believe that the value declared by the importer or his agent is insufficient, either take the goods on paying the importer or his agent the amount of the value declared by him with an addition of five per centum, such payment together with the restitution of any duty which may have been paid on the goods to be made within fifteen days following the declaration, or take the duties in kind.

(2) The importer against whom the Comptroller of Customs proposes to exercise the right of pre-emption shall be entitled to have the goods appraised by experts, one to be appointed by the declarant and the other by the Comptroller of Customs. In the event of disagreement between them, the experts shall appoint an umpire whose decision shall be final.

(3) If the experts decide that the value of the goods does not exceed by more than five per centum the value declared by the importer, duty shall be levied on the amount declared by the latter.

(4) When the appraised value exceeds by more than five per centum the value declared by the importer, the Comptroller of Customs shall, at his option, collect duty on the amount determined by the experts, or avail himself of the pre-emption, with the addition of the five per centum mentioned in subsection (1) of this section, which addition shall be likewise granted when the declarant withdraws his application for appraisement:

Provided that in the former case, the duty shall be liable to be increased by fifty per centum, if the experts' appraisement exceeds by ten per centum the value declared by the importer.

(5) The expenses of the appraisement shall be borne by the declarant, if the value determined by the experts exceeds by more than five per centum the value declared: otherwise, they shall be borne by the Government.

14. (1) It shall be lawful for the Minister to admit the importation into Malta of any goods free of duty.

Power of Minister to grant exemption from duty.

(2) The Minister may delegate the power conferred upon him by this section to the Comptroller of Customs in respect of any goods on which the amount of the duty payable does not exceed five pounds.

15. The Comptroller of Customs may also, with the approval of the Minister in each case and for such time and subject to such conditions as may be prescribed, grant permission to traders to import without payment of duty such goods as may from time to time be prescribed for sale to such class or classes of passengers as may be prescribed for use or consumption outside Malta.

Importation of goods without payment of duty.

16. (1) Without prejudice to the provisions of section 28 of this Act, any goods may, with the permission of the Comptroller of Customs be brought into Malta or withdrawn from bond without payment of duty thereon, if the Comptroller of Customs is satisfied that such goods are brought into Malta or withdrawn from bond for temporary use only.

Exemption of goods imported for temporary use.

(2) The temporary importation or the withdrawal from bond of goods for temporary use shall be subject to the following conditions —

(a) the whole quantity of such goods shall be exported from Malta within three months from the date on which they were imported or withdrawn from bond, as the case may be, or within such further period as the Comptroller of Customs may allow in respect of any particular goods;

(b) no part of the goods shall be disposed of in Malta, save in accordance with the terms of a permit issued by the Comptroller of Customs to the person who imported the goods or withdrew them from bond, as the case may be;

(c) the person who imports the goods or withdraws them from bond, as the case may be, shall deposit with the Comptroller of Customs the amount of the duty payable on such goods or give such security therefor as the Comptroller of Customs may require;

(d) (i) if the whole quantity of such goods is not exported from Malta within three months from the date they were imported or withdrawn from bond, as the case may be, or within such further period as the Comptroller of Customs may allow, then the whole of the deposit or security in the hands of the Comptroller of Customs shall be forfeited;

(ii) if any goods imported or taken out of bond by any person in virtue of a temporary permit under this section and allowed to be retained in the possession of that person for any expressly stipulated period of time without any pecuniary security, the same goods being intended as surety for duty thereon at the time the goods are imported or taken out of bond, then the goods if not re-exported within the said period of time shall be liable to forfeiture without the need of any Court proceedings.

(e) where it is shown to the satisfaction of the Comptroller of Customs that —

(i) a part of the goods has been lost through no fault of the person who imported the goods or withdrew them from bond; or

(ii) a part of the goods has been disposed of in accordance with a permit issued under paragraph (b) of this subsection; and

(iii) the remaining part of the goods has been duly exported,

then only that part of the deposit or security in the hands of the Comptroller of Customs shall be forfeited as amounts to the duty payable on the goods which have not been exported;

(f) when the whole quantity of any goods imported or withdrawn from bond under this section is exported from Malta, then the deposit or security in the hands of the Comtproller of Customs shall be returned to the person who made the deposit or gave the security.

No duty changed on articles in bond or released for immediate export.

17. (1) No bonded article shall be liable to duty under this Act, so long as it shall remain in bond, or on its being released from bond for immediate exportation.

(2) When any article is taken out of bond for use or consumption in Malta the duty which shall be levied on such article shall be that chargeable at the date of the actual withdrawal of such article from bond.

Payment of duty on damaged goods.

18. (1) Import duties shall be levied irrespective of the state of the goods and no remission of duty shall be allowed either in whole or in part on account of the damaged condition of the goods, whatever be the cause of such damage.

(2) The owner of damaged goods may, however, elect to have the damaged goods destroyed at his expense under such conditions as the Comptroller of Customs may impose.

Drawback.

19. (1) Subject to the provisions of this section, the Minister may by order published in the Gazette provide that drawback on exportation or shipment as stores, or on warehousing in a bonded store pending exportation or shipment as stores shall be allowed under this section (either for a period specified in the order or without limit of period) as respects import duties paid on the importation of goods of any description specified in the order.

For the purpose of this section "the imported articles" means the goods charged with the duty which is to be drawn back.

(2) No order shall be made under this section unless the Minister is satisfied that it will promote the export trade of Malta and is in the public interest and the Minister shall have regard to the interests of those producing in Malta goods comparable with the imported articles.

(3) The Minister may by order declare any premises occupied and used for the building, repairing and refitting of ships to be an authorised yard for the purposes of the next following subsection.

(4) Goods brought to an authorised yard shall be deemed for the purposes of this section to be exported.

(5) The allowance of drawback under this section shall be subject to such conditions as the Minister sees fit to impose for the

protection of the revenue and, in a case where drawback is allowed by virtue of subsection (4) of this section, subject also to such conditions as the Minister sees fit to impose for securing that the goods will be used in the building, repairing or refitting in the yard of ships of a description not for the time being chargeable with any import duty.

(6) Drawback may be allowed either —

(a) in accordance with subsection (9) of this section on the exportation or shipment as stores of the imported articles or of goods incorporating those articles; or

(b) in accordance with subsection (10) of this section on the exportation or shipment as stores of goods produced or manufactured from the imported articles.

(7) For the purposes of this section any process whereby the form or character of any goods is changed shall be treated as producing other goods from them.

(8) Any order may provide for allowing drawback subject to restrictions not specifically provided for by this section.

(9) Any order providing for drawback to be allowed in accordance with this subsection shall be taken as providing that —

(a) the drawback shall be of an amount equal to the duty shown to have been paid in respect of the imported articles;

(b) the drawback shall not be allowed on an exportation or shipment as stores by a person other than the importer of the imported articles or some person who has taken delivery of those articles or of goods incorporating them directly from him;

(c) the drawback shall not be allowed if since the duty became chargeable on the imported articles those articles or any goods for the time being incorporating them have been used otherwise than by being incorporated in other goods or if the imported articles have ceased, otherwise than by undergoing some process not changing their form or character, to be in the same state as they were in at the time when the duty became chargeable on them.

(10) Where drawback is to be allowed in accordance with this subsection —

(a) the rate of drawback shall not be such as appears calculated on the average to result in the duty drawn back amounting to more than the duty paid;

(b) subject to paragraph (a) of this subsection, the drawback may be allowed at such rate or rates as appear appropriate and convenient, but so that any rate of drawback shall be fixed by reference either to the quantity of the imported articles (or any goods produced or manufactured from those articles) actually contained in the goods exported or shipped as stores or to that of the goods exported or shipped as stores;

(c) where the drawback is to be allowed in the case of any goods exported or shipped as stores at more than one rate according to the duty charged on the imported articles or according to the value by reference to which duty was paid on those articles, provision may be made for determining any question as to the quantity to which any rate is to apply.

(11) Any order for drawback to be allowed in accordance with subsection (10) of this section shall be taken, except in so far as it provides to the contrary, as providing that any rate of drawback shall, in relation to imported articles charged with duty at a preferential rate, be reduced so as to bear to the full rate of drawback the proportion which the duty charged bore to the full duty.

(12) Any order providing for drawback to be allowed in accordance with subsection (10) of this section shall be taken as providing that the drawback shall not be allowed if since the duty became chargeable on the imported articles those articles or any goods produced or manufactured from them have been used otherwise than for the production or manufacture of other goods from them.

Regulations in respect of drawback on other goods.

20. The Minister may by regulations made under this section prescribe —

(a) on what goods, other than goods in respect of which an order has been made under section 19, a drawback in respect of import duties chargeable under this Act shall be allowed;

(b) the conditions under which drawback on goods so prescribed shall be allowed; and

(c) the amount or the method of calculation of such drawback.

Drawback may be allowed only under sections 19 and 20.

21. Save as may be permitted by an order made under section 19 or by regulations made under section 20, no import duties paid by virtue of this Act on any goods released for use or consumption shall be refunded on the exportation thereof.

General provisions as to drawback.

22. (1) Any claim for drawback shall be made to the Comptroller of Customs in such form and manner and shall contain such particulars as the Comptroller of Customs may direct.

(2) Where drawback has been claimed in the case of any goods —

(a) no drawback shall be payable unless it is shown to the satisfaction of the Comptroller of Customs that duty in respect of the goods or of the articles contained therein or used in the manufacture or preparation thereof in respect of which the claim is made has been duly paid and has not been drawn back; and

(b) no drawback shall be paid until the person entitled thereto or his agent has made a declaration, in such form and manner and containing such particulars as the Comptroller of Customs may direct, that the conditions on which the drawback is payable have been fulfilled; and

(c) the Comptroller of Customs may require any person who has been concerned at any stage with the goods or article to furnish such information as may be reasonably necessary to enable the Comptroller of Customs to determine whether duty has been duly paid and not drawn back and for enabling a calculation to be made of the amount of drawback payable, and to produce any book of account or other document of whatsoever nature relating to the goods or article.

(3) If any person fails to comply with any requirement under paragraph (c) of the last foregoing subsection, he shall be guilty of an offence and shall be liable, on conviction by the Court of Magistrates of Judicial Police, at the instance of the Comtproller of Cus-

toms, to a fine (*multa*) of fifty pounds and to a further penalty of two pounds for every day of default after the date of his conviction.

23. No payment shall be made in respect of any drawback unless the claim therefor is presented to the Comptroller of Customs within two years from the date of the event on the happening of which the drawback became payable. Time limit on payment of drawback.

24. (1) Any person who obtains or attempts to obtain, or does anything whereby there might be obtained by any person, any amount by way of drawback of any duty which is not lawfully payable or allowable or which is greater than the amount payable or allowable, shall be guilty of an offence and shall be liable, on conviction by the Court of Magistrates of Judicial Police, at the instance of the Comptroller of Customs, — Offences in connection with claim for drawback.

(a) if the offence was committed with intent to defraud the Government, to a fine (*multa*) of three times the value of the goods or two hundred pounds, whichever is the greater;

(b) in any other case, to a fine (*multa*) of three times the amount improperly obtained or allowed or which might have been improperly obtained or allowed or one hundred pounds, whichever is the greater.

(2) The punishments provided under the last preceding subsection shall be without prejudice to any higher punishment incurred under the provisions of the Criminal Code or of any other law. Cap. 12.

(3) Any goods in respect of which an offence under subsection (1) of this section is committed shall be liable to forfeiture:

Provided that, in the case of a claim for drawback, the Comptroller of Customs may, if he sees fit, instead of seizing the goods either refuse to allow any drawback thereon or allow only such drawback as he considers proper.

(4) Without prejudice to the foregoing provisions of this section, if in the case of any goods upon which a claim for drawback has been made, it is found that —

(a) those goods, if sold, do not correspond with any entry made thereof in connection with that claim; or

(b) the goods, if sold for home use, would realize less than the amount claimed,

the goods shall be liable to forfeiture and any person by whom any such entry or claim was made shall be guilty of an offence and shall be liable, on conviction by the Court of Magistrates of Judicial Police, at the instance of the Comptroller of Customs, to a fine (*multa*) of three times the amount claimed or one hundred pounds, whichever is the greater:

Provided that paragraph (b) of this subsection shall not apply to such goods or articles contained or used in the manufacture or preparation of goods as may be specified by the Minister by an order published in the Gazette.

25. Without prejudice to the provision of the Existing Laws (Reprint) Act, 1963, it shall be lawful for the Minister to order from time to time the reprint of the Customs Tariff, with any additions, omissions, amendments or substitutions directed to be made by any Reprint of Customs Tariff.

future laws and the Tariff so printed shall be without any question whatsoever in all Courts of Justice, and for all purposes whatsoever an authentic text of such Customs Tariff:

Provided that in every such case a memorandum under the signature of the Minister shall be printed on the reprinted Customs Tariff stating that it has been reprinted under the authority of this section and as amended up to a specified date.

Saving as to other laws relating to Customs.

26. Nothing in this Act contained shall be deemed to affect —

(a) any power of the lawful authorities under any law or regulation in force relating to Customs to require the production of any document upon the entry of goods, or to exercise any power granted by such law or regulations;

(b) any obligation or liability provided for by any law or regulation in force relating to Customs;

(c) any penalty, forfeiture or punishment in respect of any offence against any law or regulation in force relating to Customs;

(d) any proceedings in respect of any such power, obligation, liability, penalty, forefeiture or punishment as aforesaid.

Samples.

27. (1) Any officer of Customs may, at any time before the release of any goods, take samples of such goods in such reasonable quantities as may be deemed necessary for the purpose of ascertaining the amount of duty to be levied, and such samples shall be disposed of and accounted for in such manner as the Comptroller of Customs may direct.

(2) No compensation shall be payable by the Comptroller of Customs in respect of any sample taken in accordance with the provisions of this section.

Special provisions for temporary importation of items intended for industrial processing.

28. (1) It shall be lawful for the Minister to authorize by order the importation or withdrawal from bond of any goods or materials without payment of duty thereon on a declaration to be made by the importer or owner that they are wholly intended for re-exportation after industrial processing or incorporation in manufactured articles.

(2) Any such goods or materials shall not be disposed of in Malta without a written permit issued by the Comptroller of Customs.

(3) The temporary importation of any goods or materials as aforesaid shall be subject to the following conditions:—

(a) the whole quantity of the goods or materials shall be exported from Malta within such period as shall be determined by the Comptroller of Customs;

(b) the person mentioned in the order shall furnish to the Comptroller of Customs a security or undertaking to the latter's satisfaction;

(c) the person mentioned in the order shall —

(i) keep proper stock accounts showing at any time and in full detail the quantities of goods or materials imported or withdrawn from bond on temporary importation and their disposal;

(ii) furnish the Comptroller of Customs, where he so requires, with certified true copies of such accounts every month or at such periods as he may determine;

(iii) permit the Comptroller of Customs or any person authorised by him in that behalf at any reasonable time to inspect the accounts mentioned in sub-paragraph (i) of this paragraph and any stocks of goods or materials kept in his premises by the person mentioned in the order for the purpose of ascertaining that all the conditions respecting the temporary importation of such stocks are being fulfilled.

(4) Where in goods or materials held on temporary importation under this section any normal wastage occurs in the process of production, any waste materials shall be disposed of as the Comptroller of Customs shall permit, whether on payment of duty prior to sale or free of duty on destruction under Customs supervision.

(5) Where any goods or materials held on temporary importation under this section —

(i) are disposed of in Malta either in their original state or after incorporation into finished articles in accordance with a written permit issued by the Comptroller of Customs as aforesaid; or

(ii) are shown to the satisfaction of the Comptroller of Customs to have been unavoidably lost through circumstances beyond the control of the person mentioned in the aforesaid order,

then in every such case duty shall be paid only on such goods and materials as are not exported, except for such wastage as may be permitted to be destroyed under subsection (4) of this section.

(6) Without prejudice to the provisions of section 29, if the Comptroller of Customs is satisfied that any of the provisions of this section has been contravened or has not been complied with, it shall be lawful for the Minister to revoke the order made by him under this section and the importer or owner affected by such revocation shall forthwith pay the full duty on such goods or materials held on temporary importation which cannot be accounted for to the satisfaction of the Comptroller of Customs.

Offences in connection with temporary importation under section 28.

29. Where any importer or owner in whose favour an order has been made under subsection (1) of section 28 disposes in Malta of any goods or materials mentioned in such order without the written permit of the Comptroller of Customs or is unable satisfactorily to account for any such goods or materials, such importer or owner shall be guilty of an offence and shall be liable, on conviction by the Court of Magistrates of Judicial Police, at the instance of the Comptroller of Customs, to a fine (*multa*) of three times the value of the goods or materials or £50, whichever is the greater or to imprisonment for a term not exceeding two years, or to both such fine and such imprisonment.

Goods of materials imported for industrial production.

30. Where provision is made in the Customs Tariff for the duty free importation of goods or materials "for industrial production' or "for agricultural use" or "for fishing use", such goods or materials being otherwise chargeable with duty, such duty free importation shall be permitted subject to the fulfilment of any such conditions as may be prescribed in order that the goods or materials may be considered as having been imported for industrial production and subject to the satisfaction of the Comptroller of Customs that the goods or materials have been so imported and that any such conditions as aforesaid have been fulfilled.

Offences by body of persons.

31. Where an offence against the provisions of this Act or any regulations or order made thereunder is committed by an association or body of persons, every person who, at the time of the commission of the offence, was a director, manager, secretary or other similar officer of such association or body of persons, or was purporting to act in any such capacity, shall be guilty of that offence unless he proves that the offence was committed without his knowledge and that he exercised all due diligence to prevent the commission of the offence.

Power of Minister to make regulations.

32. The Minister may from time to time make regulations —

(a) respecting the collection of import duties under the general rates and the preferential rates shown respectively in the second and third column of the Customs Tariff;

(b) prescribing the duration and conditions of permits issued under section 15 of this Act, the classes of goods to which that section applies, the procedure to be complied with to safeguard the revenue and to ensure proper control of the sale of such goods;

(c) providing that any person who contravenes or fails to comply with any regulations made under this Act shall be guilty of an offence and shall be liable, on conviction by the Court of Magistrates of Judicial Police at the instance of the Comptroller of Customs or otherwise, to punishments not exceeding a fine (*multa*) of not more than two hundred pounds or an amount equal to three times the import duty payable on any article in respect of which the offence is committed, whichever is the greater, or imprisonment for a term not exceeding three months or to both such fine and such imprisonment;

(d) prescribing anything that may be prescribed; and

(e) generally for any other purpose connected with the operation of the provisions of this Act.

Repeal and saving.
Act No. XI of 1964.
Act No. VII of 1975.

33. (1) The Import Duties Act, 1964, is hereby repealed.

(2) Without prejudice to the provisions of section 12 of the Interpretation Act, 1975, all regulations, orders and other instruments which were kept in force by the Act repealed by subsection (1) of this section, other than the regulations made by Government Notice No. 62 of 1936 which shall be repealed, and all regulations, orders and other instruments made under the said Act other than any reprint of the Customs Tariff made under section 25 of that Act which shall be repealed, shall if and as in force immediately before the commencement of this section be deemed to have been made under this Act and shall continue in force and may be amended, altered, repealed or otherwise dealt with accordingly.

(3) All references in any enactment and in any instrument or other document to the Import Duties Act, 1964, or to any provision thereof, shall, in so far as applicable, be read and construed as a reference to this Act or to the corresponding provision thereof.

SCHEDULES

FIRST SCHEDULE

(Sections 2, 3 and 4)

CUSTOMS TARIFF

GENERAL NOTES AND RULES FOR INTERPRETATION

1. The Nomenclature of the Customs Tariff is based on the Nomenclature for the Classification of Goods in Customs Tariffs, 1955 (the Customs Co-operation Council Nomenclature, 1955) and shall be interpreted in accordance with the Explanatory Notes to the Customs Co-operation Council Nomenclature 1955, published by the Customs Co-operation Council, Brussels.

2. Except where rates of duty are specified in monetary units, the rates indicated in the second and third columns of this Schedule are percentages *ad valorem.*

RULES FOR THE INTERPRETATION OF THE CUSTOMS CO-OPERATION COUNCIL NOMENCLATURE FOR THE CLASSIFICATION OF GOODS

The interpretation of the Nomenclature shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as imported, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), imported unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When for any reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description.

(b) Mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to 3 (a) shall be classified as if they consisted of the material or component which gives the goods their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to 3 (a) or 3 (b) they shall be classified under the heading which involves the highest rate of duty.

4. Goods not falling within any heading of the Nomenclature shall be classified under the heading appropriate to the goods to which they are most akin.

Section I

LIVE ANIMALS; ANIMAL PRODUCTS

Chapter 1

LIVE ANIMALS

NOTES

1 This Chapter covers all live animals except:

(a) Fish, crustaceans and molluscs, of headings Nos. 03.01 and 03.03;

(b) Microbial cultures and other products of heading No. 30.02; and

(c) Animals of heading No. 97.08.

2 Any reference in this Chapter to a particular genus or species, except where the context otherwise requires, includes a reference to the young of that genus or species.

Tariff Heading		*General*	*European Economic Community*	*Remarks*
01.01	Live horses, asses, mules and hinnies	10	6·5	
	Note: Animals for breeding purpose accompanied by pedigree and health certificates to the satisfaction of the Director of Agriculture	0	0	
01.02	Live animals of the bovine species:			
	(A) Oxen weighing not more than 300kg	£M1 per Head	65c per Head	
	(B) Oxen weighing more than 300 kg	£M2 per Head	£M1.30,0 per Head	
	(C) Other	10	6·5	
	Note: Animals for breeding purposes accompanied by pedigree and health certificates to the satisfaction of the Director of Agriculture	0	0	
01.03	Live swine	10	6·5	
	Note: Animals for breeding purposes accompanied by pedigree and health certificates to the satisfaction of the Director of Agriculture	0	0	
01.04	Live sheep and goats	10	6·5	
	Note: Animals for breeding purposes accompanied by pedigree and health certificates to the satisfaction of the Director of Agriculture	0	0	
01.05	Live poultry, that is to say fowls, ducks, geese, turkeys and guinea fowls	10	6·5	
	Note: Poultry of improved strain so certified by the Director of Agriculture	0	0	
01.06	Other live animals	20	13	
	Note: Animals for breeding purposes accompanied by pedigree and health certificates to the satisfaction of the Director of Agriculture	0	0	

Chapter 2

MEAT AND EDIBLE MEAT OFFALS

Notes

1. This Chapter does not cover:

(a) Products of the kinds described in headings Nos. 02.01, 02.02, 02.03, 02.04 and 02.06, unfit or unsuitable for human consumption;

(b) Guts, bladders or stomachs of animals (heading No. 05.04) and animal blood (heading No. 05.15); or

(c) Animal fat, other than products of heading No. 02.05 (Chapter 15).

Tariff Heading	*General*	*European Economic Community*	*Remarks*
02.01 Meat and edible offals of the animals falling within heading Nos. 01.01, 01.02, 01.03 or 01.04, fresh chilled or frozen	£M2.00,0 per 100 Kg.	£M2.00,0 per 100 Kg.	
02.02 Dead poultry (that is to say fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver) fresh, chilled or frozen	£M2.00,0 per 100 Kg.	£M2.00,0 per 100 Kg.	
02.03 Poultry liver, fresh, chilled, frozen, salted or in brine	£M2.00,0 per 100 Kg.	£M2.00,0 per 100 Kg.	
02.04 Other meat and edible meat offals, fresh, chilled or frozen	£M2.00,0 per 100 Kg.	£M2.00,0 per 100 Kg.	
02.05 Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted in brine, dried or smoked	0	0	
02.06 Meat and edible meat offals (except poultry liver) salted, in brine, dried or smoked;			
(A) Bacon	£M2.50,0 per 100 Kg.	£M2.50,0 per 100 Kg.	
(B) Ham	62c5 per 100 Kg.	62c5 per 100 Kg.	
(C) Pigs' feet preserved in brine by salt only ...	0	0	
(D) Other	£M2.00,0 per 100 Kg.	£M2.00,0 per 100 Kg.	

Chapter 3

FISH, CRUSTACEANS AND MOLLUSCS

NOTES

1 This Chapter does not cover:

(a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.04 or 02.06);

(b) Fish (including livers and roes thereof), crustaceans and molluscs, dead, unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); or

(c) Caviar or caviar substitutes (heading No. 16.04).

Tariff Heading		*General*	*European Economic Community*	*Remarks*
03.01	Fish, fresh (live or dead), chilled or frozen	0	0	
03.02	Fish, dried, salted or in brine: smoked fish, whether or not cooked before or during the smoking process	0	0	
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	20	13	

Chapter 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN; NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

1. The expression "milk" means full cream or skimmed milk, buttermilk, whey, kephir, yoghourt and similar fermented milk.

2. Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning of heading No. 04.02. However, milk and cream are not regarded as so preserved merely by reason of being pasteurized, sterilised or peptonised, if they are not put up in hermetically sealed cans.

	Tariff Heading	*General*	*European Economic Community*	*Remarks*
04.01	Milk and cream, fresh, not concentrated or sweetened	0	0	
04.02	Milk and cream, preserved, concentrated or sweetened;			
	(A) Liquid or semi-solid, unsweetened	£M5.00,0 per 100 Kg.	£M5.00,0 per 100 Kg.	
	(B) Liquid or semi-solid, sweetened	£M4.60,0 per 100 Kg.	£M4.60,0 per 100 Kg.	
	(C) Solid such as block or powder	0	0	
	(D) Infants powdered milk	0	0	
04.03	Butter:			
	(A) Put up for retail sale	5	5	
	(B) Other	0	0	
04.04	Cheese and curd	0	0	
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:			
	(A) Eggs in the shell	0	0	
	(B) Eggs not in shells	0	0	
04.06	Natural honey	35	22·7	
04.07	Edible products of animal origin, not elsewhere specified or included	0	0	

Chapter 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

1. This Chapter does not cover:
   (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
   (b) Hides or skins (including furskins) other than goods falling within heading No. 05.05, 05.06 or 05.07 (Chapter 41 or 43);
   (c) Animal textile materials other than horsehair and horsehair waste (Section XI); or
   (d) Prepared knots or tufts for broom or brush making (heading No. 96.03).

2. For the purpose of heading No. 05.01, the sorting of hair by length (provided the root ends and tip end respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout this Nomenclature elephant, mammoth, mastodon, walrus, narwhal, and wild boar tusks, rhinoceros horns and teeth of all animals are regarded as ivory.

4. Throughout the Nomenclature the expression "horse-hair" means hair of the manes and tails of equine or bovine animals

Tariff Heading	General	European Economic Community	Remarks
05.01 Human hair, unworked, whether or not washed or scoured; waste of human hair	0	0	
05.02 Pigs', hogs', and boars' bristles or hair; badger hair and other brush-making hair; waste of such bristles and hair	0	0	
05.03 Horsehair and horsehair waste, whether or not put on a layer or between two layers of other material	0	0	
05.04 Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof	0	0	
05.05 Fish waste	0	0	
05.06 Sinews and tendons; parings and similar waste, of raw hides or skins	0	0	
05.07 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 ...	0	0	
05.08 Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products ...	0	0	
05.09 Horns, antlers, hooves, nails, claws and beaks of animals, 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	0	0	
05.10 Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory	0	0	
05.11 Tortoise-shell (shells and scales) unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell	0	0	

Chapter 5

Tariff Heading	General	European Economic Community	Remarks
05.12 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	0	0	
05.13 Natural sponges	0	0	
05.14 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	0	0	
05.15 Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption	0	0	

Section II

VEGETABLE PRODUCTS

Chapter 6

LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE CUT FLOWERS AND ORNAMENTAL FOLIAGE

NOTES

1. This Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic and other products of Chapter 7.

2. Any reference in heading No. 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
06.01 Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower	0	0	
06.02 Other live plants, including trees, shrubs, bushes, roots, cuttings and slips	0	0	
06.03 Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	0	0	
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	0	0	

Chapter 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

NOTE

In headings Nos. 07.01, 07.02 and 07.03, the word "vegetables" is to be taken to include edible mushrooms, truffles, olives, capers, tomatoes, potatoes, salad beetroot, cucumbers, gherkins, marrows, pumpkins, aubergines, sweet peppers, fennel, parsley, chervil, tarragon, cress, sweet marjoram (Marjorana hortensis or Origanum majorana), horseradish and garlic.

Heading No. 07.04 covers all dried, dehydrated or evaporated vegetables of the kinds falling within headings Nos. 07.01 to 07.03 other than:—

(a) Dried leguminous vegetables, shelled (heading No. 07.05);

(b) Ground sweet peppers (heading No. 09.04);

(c) Flours of the dried leguminous vegetables of heading No. 07.05 (heading No. 11.03);

(d) Flour, meal and flakes of potato (heading No. 11.05).

Tariff Heading	*General*	*European Economic Community*	*Remarks*
07.01 Vegetables, fresh or chilled:			
(A) Potatoes:	0	0	
(B) Tomatoes:			
(1) released between 1st May and 31st December, both dates inclusive	25c per 100 Kg.	25c per 100 Kg.	
(2) released between 1st January and 30th April, both dates inclusive	0	0	
(C) Onions	25c per 100 Kg.	25c per 100 Kg.	
(D) Garlic	25c per 100 Kg.	25c per 100 Kg.	
(E) Green peas	25c per 100 Kg.	25c per 100 Kg.	
(F) Green beans	25c per 100 Kg.	25c per 100 Kg.	
(G) Kidney beans	25c per 100 Kg.	25c per 100 Kg.	
(H) Others	25c per 100 Kg.	25c per 100 Kg.	
07.02 Vegetables (whether or not cooked) preserved by freezing:			
(A) Peas	40	40	
(B) Other	25	25	
07.03 Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:			
(A) Olives in brine	0	0	
(B) Other	0	0	
07.04 Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	20	10	

Chapter 7

Tariff Heading	*General*	*European Economic Community*	*Remarks*
07.05 Dried leguminous vegetables, shelled, whether or not skinned or split:			
(A) Horse beans	0	0	
(B) Chickpeas and caravances	0	0	
(C) Kidney beans	0	0	
(D) Lentils	0	0	
(E) Peas	0	0	
(F) Favette	0	0	
(G) Other	0	0	
07.06 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith	0	0	

Chapter 8

EDIBLE FRUIT AND NUTS; PEEL OF MELONS OR CITRUS FRUIT

NOTES

1. This Chapter does not cover inedible nuts or fruits.

2. The word "fresh' is to be taken to extend to goods which have been chilled.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
08.01 Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:			
(A) Dates	5	3.2	
(B) Bananas	5	3.2	
(C) Nuts	5	3.2	
(D) Other	5	3.2	
08.02 Citrus fruit, fresh or dried:			
(A) Lemons, fresh (released between 1st February and 31st August, both dates inclusive)	50c per 100 Kg.	32c5 per 100 Kg.	
(B) Lemons, fresh (released between 1st September and 31st January, both dates inclusive)	0	0	
(C) Oranges, mandarines and tangerines	0	0	
(D) Other	50c per 100 Kg.	32c5 per 100 Kg.	
08.03 Figs, fresh or dried	5	3.2	
08.04 Grapes, fresh or dried:			
(A) Fresh	5	3.2	
(B) Dried	5	3.2	
08.05 Nuts, other than those falling within heading No. 08.01, fresh or dried, shelled or not	5	3.2	
08.06 Apples, pears and quinces, fresh:			
(A) Apples and pears (released between 1st July and 31st October, both dates inclusive)	25c per 100 Kg.	16c3 per 100 Kg.	
(B) Other	0	0	
08.07 Stone fruit, fresh:			
(A) Peaches	50c per 100 Kg.	32c5 per 100 Kg.	
(B) Plums	50c per 100 Kg.	32c5 per 100 Kg.	
(C) Cherries	50c per 100 Kg.	32c5 per 100 Kg.	
(D) Other	50c per 100 Kg.	32c5 per 100 Kg.	
08.08 Berries, fresh	5	3.2	

Chapter 8

Tariff Heading		*General*	*European Economic Community*	*Remarks*
08.09	Other fruit, fresh	50c per 100 Kg.	32c5 per 100 Kg.	
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	25	15	
	Note: For industrial production	0	0	
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	0	0	
08.12	Fruit, dried, other than that falling within heading No.08.01, 08.02, C8.03, 08.04 or 08.05	5	3.2	
08.13	Peel of melons and citrus fruits, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	0	0	

Chapter 9

COFFEE, TEA, MATE' AND SPICES

NOTES

1. Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows:

   (a) Mixtures of two or more of the products falling within the same heading are to be classified in that heading;

   (b) Mixtures of two or more of the products falling within different headings are to be classified under heading No. 09.10.

The addition of other substances to the products of headings Nos. 09.04 to 09.10 (or to the mixtures referred to in paragraphs (a) or (b) above) shall not affect their classification provided that the resulting mixtures retain the essential character of the goods falling in those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.04.

2. This Chapter does not cover:

   (a) Sweet peppers unground (Chapter 7) or

   (b) Cubed pepper (Piper cubeba) and other products of heading No. 12.07.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
09.01 Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion;			
(A) Raw coffee	0	0	
(B) Roasted (including ground)	0	0	
(C) Other	0	0	
09.02 Tea	0	0	
09.03 Maté	0	0	
09.04 Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta"	25	15	
09.05 Vanilla	25	15	
09.06 Cinnamon and cinnamon-tree flowers	25	15	
09.07 Cloves (whole fruit, cloves and stems)	25	15	
09.08 Nutmeg, mace and cardamoms	25	15	
09.09 Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper ..., ...	25	15	
09.10 Thyme, saffron and bay leaves; other spices ...	25	15	

Chapter 10

CEREALS

Note

Headings in this Chapter, except heading No. 10.06, are to be taken not to apply to grains which have been ground to remove the husk or pericarp or otherwise worked. Heading No. 10.06 is to be taken to apply to unworked rice and also rice, husked, glazed, polished or broken, but not otherwise worked.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
10.01 Wheat and meslin (mixed wheat and rye)	8c7 per 100 Kg. net	3c7 per 100 Kg. net	
10.02 Rye	0	0	
10.03 Barley	0	0	
10.04 Oats	0	0	
10.05 Maize	0	0	
10.06 Rice	0	0	
10.07 Buckwheat, millet, canary seed, and grain sorghum; other cereals	0	0	

Chapter 11

PRODUCTS OF THE MILLING INDUSTRY; MALT AND STARCHES; GLUTEN; INULIN

Notes

1. This Chapter does not cover:

   (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);

   (b) Flours and meal prepared for use as infant food or for dietetic or culinary purposes of heading No. 19.02;

   (c) Corn flakes and other products falling within heading No. 19.05;

   (d) Pharmaceutical products (Chapter 30); or

   (e) Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06.

2. (A) Products from the milling of the cereals listed in the table below fall within this Chapter if they have, by weight on the dry product:

   (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

   (b) an ash content (after deduction of any added minerals) not exceedng that indicated in Column (3).

   Otherwise, they fall to be classified in heading No. 23.02.

   (B) Products falling within this Chapter under the above provisions shall be classified in heading No. 11.01 (cereal flours) if the percentage passing through a silk gauze or man-made textile sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

   Otherwise they fall to be classified in heading No. 11.02.

Cereal	Starch Content	Ash Content	Rate of passage through a sieve with an aperture of	
			315 microns	500 microns
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2.5%	80%	—
Barley	45%	3%	80%	—
Oats	45%	5%	80%	—
Maize and sorghum	45%	2%	—	90%
Rice	45%	1.6%	80%	—
Buckwheat	45%	4%	80%	—

Tariff Heading	*General*	*European Economic Community*	*Remarks*
11.01 Cereal flours	15	9.7	
11.02 Cereal groats and cereal meal; other worked cereal grains (for example rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground	62c5 per 100 Kg.	40c8 per 100 Kg.	
11.03 Flours of the leguminous vegetables falling within heading No. 07.05	15	9.7	
11.04 Flours of the fruits falling within any heading in Chapter 8	15	9.7	
11.05 Flour, meal and flakes of potato	15	9.7	

Chapter 11

Tariff Heading	*General*	*European Economic Community*	*Remarks*
11.06 Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06	15	9.7	
11.07 Malt, roasted or not	0	0	
11.08 Starches; inulin:			
(A) Put up for retail sale	27	13	
(B) In bulk	0	0	
11.09 Wheat gluten, whether or not dried	0	0	

Chapter 12

OIL SEEDS AND OLEAGINOUS FRUIT; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL AND MEDICAL PLANTS; STRAW AND FODDER

NOTES

1. Heading No. 12.01 is to be taken to apply, *inter alia,* to ground-nuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coconuts or other products of heading No. 08.01 or to olives (Chapter 7 or Chapter 20).

2. For the purposes of heading No. 12.03, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines are to be regarded as seeds of a kind used for sowing.

Heading No. 12.03 is, however, to be taken not to apply to the following even if for sowing:

(a) Leguminous vegetables (Chapter 7);

(b) Spices and other products of Chapter 9;

(c) Cereals (Chapter 10); or

(d) Products falling within heading No. 12.01 or 12.07.

3. Heading No. 12.07 is to be taken to apply, *inter alia,* to the following plants or parts thereof; basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood.

Heading No. 12.07 is, however, to be taken not to apply to:

(a) Oil seeds and oleaginous fruit (heading No. 12.01);

(b) Medicaments falling within Chapter 30;

(c) Perfumery or toilet preparations falling within Chapter 33; or

(d) Disinfectants, insecticides, fungicides, herbicides or similar products falling within heading No. 38.11.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
12.01 Oil seeds and oleaginous fruit, whole or broken ...	0	0	
12.02 Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour)	0	0	
12.03 Seeds, fruit and spores, of a kind used for sowing ...	0	0	
12.04 Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane	0	0	
12.05 Chicory roots, fresh or dried whole or cut, unroasted	0	0	
12.06 Hop cones and lupulin	0	0	
12.07 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 ...	0	0	
12.08 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 ...	0	0	
12.09 Cereal straw and husks, unprepared or chopped but not otherwise prepared	0	0	
12.10 Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	0	0	

Chapter 13

RAW VEGETABLE MATERIALS OF A KIND SUITABLE FOR USE IN DYEING OR IN TANNING; LACS; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

NOTE

Heading No. 13.03 is to be taken to apply, *inter alia,* to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading is to be taken not to apply to:—

(a) Liquorice extract containing more than 10% by weight of sucrose or when put up as confectionery (heading No. 17.04);

(b) Malt extract (heading No. 19.01);

(c) Extracts of coffee, tea or maté (heading No. 21.02);

(d) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Chapter 22).

(e) Camphor, glycyrrhizin and other products of headings Nos. 29.13 and 29.41;

(f) Medicaments falling within heading No. 30.03 or bloodgrouping reagents (heading No. 30.05);

(g) Tanning or dyeing extracts (heading No. 32.01 or 32.04);

(h) Essential ols, concretes, absolutes and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05); or

(ij) Rubber, balata, gutta-percha or similar natural gums heading No. 40.01).

Tariff Heading		*General*	*European Economic Community*	*Remarks*
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning	0	0	
13.02.	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams	0	0	
13.03	Vegetable saps and extracts, pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products ...	0	0	

Chapter 14

VEGETABLE PLAITING AND CARVING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2. Heading No. 14.01 is to be taken to apply, *inter alia*, to split osier, reeds, bamboos and the like, to rattan cores and to drawn or split rattans. The heading is to be taken not to apply to chipwood (heading No. 44.09).

3. Heading No. 14.02 is to be taken not to apply to wood wool (heading No. 44.12).

4. Heading No. 14.03 is to be taken not to apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

Tariff Heading	*General*	*European Economic Community*	*Remarks*
14.01 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)	0	0	
14.02 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 eel-grass)	0	0	
14.03 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	0	0	
10.04 Hard seeds, pips, hulls and nuts of a kind used for carving (for example, corozo and dom)	0	0	
14.05 Vegetable products not elsewhere specified or included	0	0	

Section III

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

Chapter 15

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

NOTES

1. This Chapter does not cover:
   (a) Pig fat or poultry fat of heading No. 02.05;
   (b) Cocoa butter (fat or oil) (heading No. 18.04);
   (c) Greaves (heading No. 23.01) and residues of heading No. 23.04;
   (d) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI; or
   (e) Factice derived from oils (heading No. 40.02).
2. Soapstocks, oil foots and dregs, stearin, wool grease and glycerol residues are to be taken to fall in heading No. 15.17.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
15.01 Lard, other pig fat and poultry fat, rendered or solvent-extracted	0	0	
15.02 Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including 'premier jus") obtained from those unrendered fats	0	0	
15.03 Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow-oil, not emulsified or mixed or prepared in any way	0	0	
15.04 Fats and oils, of fish and marine mammals, whether or not refined	0	0	
15.05 Wool grease and fatty substances derived therefrom (including lanolin)	0	0	
15.06 Other animal oils and fats (including neat's foot oil and fats from bones or waste)	0	0	
15.07 Fixed vegetable oils, fluid or solid, crude, refined or purified	0	0	
15.08 Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified ...	0	0	
15.09 Degras	0	0	
15.10 Fatty acids; acid oils from refining; fatty alcohols ...	0	0	
15.11 Glycerol and glycerol lyes	0	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	0	0	
15.13 Margarine, imitation lard and other prepared edible fats:			
A. Margarine	**£M5.60,0 per 100 Kg.**	£M5.60,0 per 100 Kg.	

Chapter 15

Tariff Heading	General	European Economic Community	Remarks
B. Other … … … … … …	0	0	
15.14 Spermaceti, crude, pressed or refined, whether or not coloured … … … … … … …	0	0	
15.15 Beeswax and other insect waxes, whether or not coloured … … … … … …	0	0	
15.16 Vegetable waxes, whether or not coloured … …	0	0	
15.17 Residues resulting from the treatment of fatty substances or animal or vegetable waxes … …	0	0	

Section IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO

Chapter 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OR MOLLUSCS

NOTE

This Chapter does not cover meat, meat offal, fish, crustaceans or molluscs, prepared or preserved by the processes specified in Chapters 2 and 3.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
16.01 Sausages and the like, of meat, meat offal or animal blood:			
(A) Salami	£M2.50,0 per 100 Kg.	£M2.50,0 per 100 Kg.	
(B) Mortadella	£M2.50,0 per 100 Kg.	£M2.50,0 per 100 Kg.	
(C) Sausages	£M2.50,0 per 100 Kg.	£M2.50,0 per 100 Kg.	
(D) Other	£M2.50,0 per 100 Kg.	£M2.50,0 per 100 Kg.	
16.02 Other prepared or preserved meat or meat offal:			
(A) Corned beef	62c5 per 100 Kg.	62c5 per 100 Kg.	
(B) Meat pastes, pâtes and preparations consisting of pastry filled with meat and other prepared meals containing meat	25	15	
(C) Other	£M1.00,0 per 100 Kg.	£M1.00,0 per 100 Kg.	
16.03 Meat extracts and meat juices; fish extracts ...	25	15	
16.04 Prepared or preserved fish, including caviar and caviar substitutes:			
(A) Fish paste, caviar and caviar substitutes ...	25	15	
(B) Other	15	9.7	
16.05 Crustaceans and molluscs, prepared or preserved ...	15	9.7	

Chapter 17

SUGARS AND SUGAR CONFECTIONERY

NOTES

1. This Chapter does not cover:
   (a) Sugar confectionery containing cocoa (heading No. 18.06);
   (b) Chemically pure sugars (other than sucrose, glucose and lactose) and other products of heading No. 29.43; or
   (c) Medicaments and other products of Chapter 30.

2. Chemically pure sucrose, whatever its origin, is to be classified in heading No. 17.01.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
17.01 Beet sugar and cane sugar, solid:			
(A) Put up for retail sale	20	20	
(B) In bulk:			
(1) Raw	3c3 per 100 Kg.	3c3 per 100 Kg.	
(2) Refined	13c3 per 100 Kg.	13c3 per 100 Kg.	
17.02 Other sugars: sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:			
(A) Put up for retail sale	25	15	
(B) Other	0	0	
17.03 Molasses, whether or not decolourised	0	0	
17.04 Sugar confectionery, not containing cocoa	40	25	
17.05 Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion:			
(A) Liquid soft drink concentrates	160	150	
(B) Dry soft drink concentrates	160	150	
(C) Other	25	15	
Note to (A) and (B): Concentrates imported for the production of soft drinks	15	5	

Chapter 18

COCOA AND COCOA PREPARATIONS

NOTES

1. This Chapter does not cover the preparations described in heading No. 19.02, 19.08, 22.02, 22.09 or 30.03 containing cocoa or chocolate.

2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 of this Chapter, other food preparations containing cocoa.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
18.01 Cocoa beans, whole or broken, raw or roasted ...	0	0	
18.02 Cocoa shells, husks, skins and waste	0	0	
18.03 Cocoa paste (in bulk or in block) whether or not defatted	0	0	
18.04 Cocoa butter (fat or oil)	0	0	
18.05 Cocoa powder, unsweetened	0	0	
18.06 Chocolate and other food preparations containing cocoa:			
(A) Cocoa powder, containing sugar	30	15	
(B) Other	40	25	
Note to (B): Couverture in blocks or paste in packings of 2 Kg. or more in net weight, for industrial production	20	10	

Chapter 19

PREPARATIONS OF CEREALS, FLOUR OR STARCH; PASTRYCOOKS' PRODUCTS

NOTES

1. This Chapter does not cover:

   (a) Preparations of flour,starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing fifty per cent or more by weight of cocoa (heading No. 18.06);

   (b) Biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (heading No. 23.07); or

   (c) Medicaments and other products of Chapter 30.

2. In this Chapter the expression "flour" includes the flour of fruits or of vegetables, and products of such flour are to be classified with similar products of cereal flour.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
19.01 Malt extract	0	0	
19.02 Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa.			
(A) Infant food	0	0	
(B) Other	25	15	
19.03 Macaroni, spaghetti and similar products	45	35	
19.04 Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	25	15	
19.05 Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	62c5 per 100 Kg.	40c8 per 100 Kg.	
19.06 Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	0	0	
19.07 Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats cheese or fruit	20	20	
19.08 Pastry, biscuits, cakes and other fine bakers' wares whether or not containing cocoa in any proportion:			
(A) Biscuits (all kinds with the exception of cream crackers)	20 but not less than 6c7 per Kg.	20 but not less than 6c7 per Kg.	
(B) Cream crackers	20	20	
(C) Others	20	20	

Chapter 20

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

NOTES

1. This Chapter does not cover:

   (a) Vegetables or fruit prepared or preserved by the processes specified in Chapters 7 and 8; or

   (b) Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).

2. The vegetables of headings Nos. 20.01 and 20.02 are those which fall in headings Nos. 07.01 to 07.05 when imported in the states provided for in those headings.

3 Edible plants, parts of plants and roots of plants conserved in syrup (for example, ginger and angelica) are to be classified with the preserved fruit falling under heading No. 20.06; roasted groundnuts are also to be classified in heading No. 20.06.

4. Tomato juice the dry weight content of which is seven per cent or more is to be classified under headings No. 20.02.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
20.01 Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	25	15	
20.02 Vegetables prepared or preserved otherwise than by vinegar or acetic acid:			
(A) Tomato sauce, tomato extract or tomatoes otherwise preserved	40 but not less than £M5 per 100 Kg.	40 but not less than £M5 per 100 Kg.	
(B) Peas and beans	40 but not less than £M2.50,0 per 100 Kg.	30 but not less than £M1.87,5 per 100 Kg.	
(C) Olives rendered edible by maceration in brine	0	0	
(D) Other	25	15	
20.03 Fruit preserved by freezing, containing added sugar	25	15	
Note: For industrial production	0	0	
20.04 Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallised)	45	35	
20.05 Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar:			
(A) Jams, marmalades, fruit purée and fruit pastes	20	13	
(B) Other	25	15	
20.06 Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:			
(A) Roasted and salted nuts imported for repacking in Malta	25	15	
(B) In airtight containers (other than nuts listed in A)	35	25	

Chapter 20

Tariff Heading	*General*	*European Economic Community*	*Remarks*
(C) Other	25	15	
Note to (B) and (C): For industrial production ...	0	0	
20.07 Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:			
(A) Concentrated fruit juices	160	150	
(B) Fruit juices, unconcentared, not used for the production of soft drinks and packed in containers not exceeding twenty ounces in net weight	25	15	
(C) Grape must — unfermented	£M9.00,0 per h.l.	£M9.00,0 per h.l.	
(D) Other	25	15	
Note to (A): Concentrates imported for the industrial production of soft drinks	15	5	

Chapter 21

MISCELLANEOUS EDIBLE PREPARATIONS

NOTES

1. This Chapter does not cover:

   (a) Mixed vegetables of heading No. 07.04;

   (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);

   (c) Spices and other products of headings Nos. 09.04 to 09.10; or

   (d) Yeast put up as a medicament and other products of heading No. 30.03.

2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21.02.

3. For the purposes of heading No. 21.05, the expression "homogenised composite food preparation" means preparations of a kind used as infant food or for dietetic purposes, consisting of a finely homogenised mixture of two or more basic ingredients such as meat (including meat offal), fish, vegetables and fruit. For the application of this definition no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purpose. Such preparations may contain a small quantity of visible pieces of ingredients other than meat, meat offal or fish.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
21.01 Roasted chicory and other roasted coffee substitutes; extracts, essences and cancentrates thereof	0	0	
21.02 Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates	5	3.2	Informative note to TN 21.02: This item includes so-called "instant coffee".
21.03 Mustard flour and prepared mustard	25	15	
21.04 Sauces; mixed condiments and mixed seasonings ...	25	15	
21.05 Soups and broths, in liquid, solid or powder form; homogenised composite food preparations	20	10	
21.06 Natural yeast (active or inactive); prepared baking powders	0	0	
21.07 Food preparations not elsewhere specified or included:			
(A) Ice cream	45	35	
(B) Liquid soft drink concentrates	160	150	
(C) Dry soft drink concentrates	160	150	
(D) Food preparations in tablets or other forms containing not less than 0.5% of sweetening agents (e.g. saccharine, dulcin)	£M2.36,3 per Kg.	£M2.36,3 per Kg.	
(E) Ice cream mixtures containing not more than 1% of sugar imported for industrial production in containers of not less than 4.5 Kgs.	20	5	
(F) Other	25	15	
Note to (B) and (C): For industrial production ...	15	5	

Chapter 22

BEVERAGES, SPIRITS AND VINEGAR

Notes

1. This Chapter does not cover:
   (a) Sea water (heading No. 25.01);
   (b) Distilled and conductivity water and water of similar purity (heading No. 28.58);
   (c) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.14);
   (d) Medicaments of heading No. 30.03; or
   (e) Perfumery or toilet preparations (Chapter 33).

2. For the purposes of headings Nos. 22.08 and 22.09 the alcoholic strength is to be taken to be that shown on test by Gay Lussac's hydrometer at a temperature of fifteen degrees Centigrade.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
22.01 Waters, including spa waters and aerated waters; ice and snow:			Note to TN 22.01A: Spa waters are recognised natural mineral waters with a CO2 content of a pressure not exceeding 1kg. per cm2 at 15° centigrade.
(A) Spa waters	10	6.5	
(B) Aerated waters	160	150	
(C) 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	160	150	
22.03 Beer made from malt:			
(A) Beer imported in tanks or casks	£M11.37,5 per h.l.	£M11.37,5 per h.l.	
(B) Beer imported in bottles or tins shall pay an additional duty per hectolitre	£M2.50,0 per h.l.	£M2.50,0 per h.l.	
22.04 Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol ...	£M9.00.0 per h.l.	£M9.00,0 per h.l.	
22.05 Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:			
(A) Imported in casks or tanks:			
(1) not exceeding 25% in 100 parts by volume of dutiable liquid at 20° centigrade ...	£M17.25,0 per h.l.	£M17.00,0 per h.l.	
(2) not exceeding 24% of alcohol in 100 parts by volume of dutiable liquid at 20° centigrade	£M20.50,0 per h.l.	£M20.50,0 per h.l.	
(3) exceeding 24% of alcohol in 100 parts by volume of dutiable liquid at 20° centigrade	£M28.25,0 per h.l.	£M28.25,0 per h.l.	
(B) Imported in bottles:			
(1) Still	£M19.75,0 per h.l.	£M19.50,0 per h.l.	
(2) Sparkling	£M16.00,0 per h.l. plus 10c per quarter litre or part thereof	£M15.75,0 per h.l. plus 10c per quarter litre or part thereof	

Chapter 22

Tariff Heading	General	European Economic Community	Remarks
22.06 Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	The duties applicable to Heading 22.05		
22.07 Other fermented beverages (for example, cider, perry and mead):			
(A) With an alcohol extract of 6% or less	25	15	
(B) Other	The duties applicable to Heading 22.05		
22.08 Ethyl alcohol or neutral spirits, undenatured, of a strength of eighty degrees or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:			
(A) Methylated spirits	3c3 per litre	3c3 per litre	Note to TN 22.08 (A) Any methylated spirit which shall not contain the proportion of substances referred to in section 3 of the Methylated Spirits Ordinance (Chapter 139) shall not be classified under this sub-item.
(B) Other	£M1.80.0 per litre alcohol content	£M1.75,0 per litre alcohol content	Note to TN 22.08 (B) Consequently a litre of a liquid of an alcoholic strength of 50° Gay Lussac at 15° Centigrade is chargeable with a duty of 90c or 87c5 respectively.
Note to (B): Spirits for industrial production and for pharmaceutical and for medical use if denatured to the satisfaction of the Comptroller of Customs with such substances as he may approve	0	0	
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:			
(A) not exceeding 45° Gay Lussac	£M1.65,0 per litre	£M1.60.0 per litre	
(B) exceeding 45° but not exceeding 57° Gay Lussac	£M1.70,0 per litre	£M1.65,0 per litre	
(C) exceeding 57° Gay Lussac	£M1.70,0 per litre alcohol at 57° Gay Lussac	£M1.65,0 per litre alcohol at 57° Gay Lussac	
22.10 Vinegar and substitutes for vinegar	23c3 per h.l.	15c per h.l.	

Chapter 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Tariff Heading		General	European Economic Community	Remarks
23.01	Flour and meals, of meat, offals, fish crustaceans, or molluscs, unfit for human consumption; greaves ...	0	0	
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables	0	0	
23.03	Beet-pulp, bagasse and other waste of sugar manufacture; brewing, and distilling dregs and waste; residues of starch manufacture and similar residues	0	0	
23.04	Oil cake and other residues (except dregs) resulting from the extraction of vegetable oils	0	0	
23.05	Wine lees; argol	0	0	
23.06	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included ...	0	0	
23.07	Sweetened forage; other preparatons of a kind used in animal feeding	25	15	
	Note: Ready made animal foodstuffs for agricultural purposes so certified by the Director of Agriculture and ingredients imported for the manufacture of animal foodstuffs.	0	0	

Chapter 24

TOBACCO

Tariff Heading	*General*	*European Economic Community*	*Remarks*
24.01 Unmanufactured tobacco; tobacco refuse	£M1.50,0 per Kg.	£M1.47,5 per Kg.	
24.02 Manufactured tobacco; tobacco extracts and essences			
(A) Cigarettes	£M7.55,0 per Kg.	£M7.55,0 per Kg.	Note to TN 24.02 (A): The weight of cigarettes shall include the weight of the cigarette paper, filter and mouthpiece. Note to TN 24.02 (B): The weight of cigars shall include bands and tubes.
(B) Cigars and Cigarillos	£M7.00,0 per Kg.	£M7.00,0 per Kg.	
(C) Other manufactured tobacco:			
(1) Pipe tobacco, chewing tobacco and snuff	£M6.00,0 per Kg.	£M6.00,0 per Kg.	
(2) Other, including tobacco cut, or cut and blended but not further manufactured ...	£M1.50,0 per Kg.	£M1.50,0 per Kg.	
(D) Extracts and essences of tobacco used mainly for the manufacture of insecticides	0	0	

Section V

MINERAL PRODUCTS

Chapter 25

SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

NOTES

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemicals substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in any heading in respect of the goods described therein.

2. This Chapter does not cover:
   (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02);
   (b) Ferrous earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading No. 28.23);
   (c) Medicaments and other products of Chapter 30;
   (d) Perfumery, cosmetics or toilet preparations of heading No. 33.06;
   (e) Road and paving setts, curbs and flagstones (heading No. 68.01), mosaic cubes (heading No. 68.02) and roofing, facing and damp course slates (heading No. 68.03);
   (f) Precious or semi-precious stones (heading No. 71.02);
   (g) Cultured sodium chloride crystals (other than optical elements)weighing not less than 2.5g each, of heading No. 38.19; optical elements of sodium chloride (heading No. 90.01); or
   (h) Writing or drawing chalks, tailors' or billiards chalks (heading No. 98.05).

	Tariff Heading	*General*	*European Economic Community*	*Remarks*
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water	20	10	
	Note: Crude salt for industrial purposes and unfit for human consumption	0	0	
25.02	Unroasted iron pyrites	0	0	
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and collidal sulphur	0	0	
25.04	Natural graphite	0	0	
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01	0	0	
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	0	0	
25.07	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 ...	0	0	
25.08	Chalk	0	0	
25.09	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides	0	0	

Chapter 25

Tariff Heading	*General*	*European Economic Community*	*Remarks*
25.10 Natural calcium phosphates, natural aluminium calcium phosphate, apatite and phosphatic chalk ...	0	0	
25.11 Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide	0	0 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	0	0	
25.13 Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	0	0	
25.14 Slate, including slate not further worked than roughly split, roughly squared or squared by sawing ...	0	0	
25.15 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 square Jor squared by sawing ...	0	0	
25.16 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	0	0	
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	0	0	
25.18 Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)	0	0	
25.19 Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide ...	0	0	
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	0	0	
25.21 Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	0	0	
25.22 Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	0	0	

Chapter 25

Tariff Heading	General	European Economic Community	Remarks
25.23 Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker ...	£M1.20,0 per 1000 Kg.	£M1.00,0 per 1000 Kg.	
25.24 Asbestos	0	0	
25.25 Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet	0	0	
25.26 Mica, including splittings; mica waste	0	0	
25.27 Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc	0	0	
25.28 Natural cryolite and natural chiolite	0	0	
25.29 Natural arsenic sulphides	0	0	
25.30 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 eighty-five per cent of H_3BO_3 calculated on the dry weight	0	0	
25.31 Felspar, leucite, nepheline and nepheline syenite; fluorspar	0	0	
25.32 Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery	0	0	

Chapter 26

METALLIC ORES, SLAG AND ASH

NOTES

1. This Chapter does not cover:

   (a) Slag and similar industrial waste prepared as macadam (heading No. 25.17);

   (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);

   (c) Basic slag of Chapter 31;

   (d) Slag wool, rock wool or similar mineral wools (heading No. 68.07);

   (e) Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels and other waste and scrap, of precious metal (heading No. 71.11)); or

   (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of heading No. 26.01, the term "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 28.50 or of the metals of Section XIV of XV, even if they are intended for non-metallurgical purposes. The heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading No. 26.03 is to be taken to apply only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds or metals.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
26.01 Metallic ores and concentrates and roasted iron pyrites	0	0	
26.02 Slag, dross, scalings and similar waste from the manufacture of iron or steel	0	0	
26.03 Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	0	0	
26.04 Other slag and ash, including kelp	0	0	

Chapter 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

Notes

1. This Chapter does not cover:

   (a) Seperate chemically defined organic compounds, other than chemically pure methane and propane which are to be classified in heading No. 27.11;

   (b) Medicaments falling within heading No. 30.03; or

   (c) Mixed unsaturated hydrocarbons falling within heading No. 33.01, 33.02, 33.04 or 38.07.

2. Heading No. 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature coal tar or other mineral tars, by processing petroleum or by any other process, provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents.

3. References in heading No. 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

4. Heading No. 27.13 is to be taken to include not only paraffin wax and the other products specified therein, but also similar products obtained by synthesis or by other processes.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
27.01 Coal; briquettes, ovoids and similar solid fuels manufactured from coal	0	0	
27.02 Lignite, whether or not agglomerated	0	0	
27.03 Peat (including peat litter), whether or not agglomerated	0	0	
27.04 Coke and semi-coke of coal, of lignite or of peat ...	0	0	
27.05 Retort carbon	0	0	
27.06 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	0	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	0	0	
27.08 Pitch and pitch coke, obtained from coal tar or from other mineral tars	0	0	
27.09 Petroleum oils and oils obtained from bituminous minerals, crude	0	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:			
(A) Lubricating oils and greases regardless of density	37	23	

Chapter 27

Tariff Heading	General	European Economic Community	Remarks
(B) Motor vehicle spirit; light oils with a density up to 0.780 exclusive at 15.5 degrees centigrade	£M2.89,2 per h.l.	£M2.89,2 per h.l.	
(C) Oil for household purposes (kerosene), aviation turbine fuels and white spirit; oils with a density of 0.780 to 0.810 exclusive at 15.5 degrees centigrade	10c per h.l.	10c per h.l.	
(D) Gas and diesel oil; oils with a density of 0.810 to 0.900 exclusive at 15.5 degrees centigrade ...	27c5 per h.l.	27c5 per h.l.	
(E) Fuel oils; oils with a density of or above 0.900 at 15.5 degrees centigrade	0	0	
27.11 Petroleum gases and other gaseous hydro-carbons:			
(A) Propane and butane	3c3 per Kg.	3c3 per Kg.	
(B) Other	0	0	
27.12 Petroleum jelly	0	0	
27.13 Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured	0	0	
27.14 Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals	0	0	
27.15 Bitumen and asphalt, natural; bituminous sale, asphaltic rock and tar sands	0	0	
27.16 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)	37	23	

Section VI

PRODUCTS OF THE CHEMICAL AND ALLIED INDSUTRIES

NOTES

1 (a) Goods (other than radio-active ores) answering to a description in heading No. 28.50 or 28.51 are to be classified in those headings and in no other heading of the Nomenclature.

(b) Subject to paragarph (a) above, goods answering to a description in heading No. 28.49 or 28.52 are to be classified in those headings and in no other heading of this Section.

2. Subject to Note 1 above, goods classified within heading No. 30.03, 30.04, 30.05, 32.09, 33.06, 35.06, 37.08 or 38.11 by reason of being put up in measured doses or for sale by retail are to be classified in those headings and in no other heading of the Nomenclature.

Chapter 28

INORGANIC CHEMICALS; ORGANIC AND INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE EARTH METALS, OF RADIO-ACTIVE ELEMENTS AND OF ISOTOPES

NOTES

1 Except where their context or these Notes otherwise require, the headings of this Chapter are to be taken to apply only to:

(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) Products mentioned in (a) above dissolved in water;

(c) Products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use:

(d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport;

(e) The products mentioned in (a), (b), (c) or (d) above with an added antidusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use.

2. In addition to dithionites stabilised with organic substances and to sulphoxylates (heading No. 28.36), carbonates and percarbonates of inorganic bases (heading No. 28.42), cyanides and complex cyanides of inorganic bases (heading No. 28.43), fulminates cyanates and thiocyanates, of inorganic bases (heading No. 28.44), organic products included in headings Nos. 28.49 to 28.52 and metal and non-metal carbides (heading No. 28.56), only the following compounds of carbon are also to be classified in the present Chapter:

(a) Oxides of carbon; hydrocyanic, fulmihic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.13);

(b) Oxyhalides of carbon (heading No. 28.14);

(c) Carbon disulphide (heading No. 28.15);

(d) Thiocarbonates, selenocarbonates, tellurocarbonates selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.48);

(e) Solid hydrogen peroxide (heading No. 28.54), carbon oxysulphide, thiocarbonyl halides, cyanogen, halides and cyanamide and its metallic derivatives (heading No. 28.58) other than calcium cyanamide containing not more than 25% by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31).

3. This Chapter does not cover:

(a) Sodium chloride or other mineral product falling within Section V;

(b) Organo-inorganic compounds other than those mentioned in Note 2 above;

(c) Products mentioned in Note 1, 2, 3 or 4 of Chapter 31;

(d) Inorganic products of a kind used as luminophores, falling within heading No. 32.07;

(e) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; cultured crystals (other than optical elements) weighing not less than two and a half grammes each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19;

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.04), and precious metals falling within Chapter 71;

(g) The metals, whether or not chemically pure, falling within any heading of Section XV; or

(h) Optical elements, for example, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals (heading No. 90.01).

4 Chemically defined complex acids consisting of a non-metal acid falling within sub-Chapter II and a metallic acid falling within sub-Chapter IV are to be classified in heading No. 28.13.

5 Headings Nos. 28.29 to 28.48 inclusive are to be taken to apply only to metallic or ammonium salts or peroxy-salts.

Chapter 28

Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.48.

6 Heading No. 28.50 is to be taken to apply only to:

(a) the following fissile chemical elements and isotopes: natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes;

(b) the following radio-active chemical elements: technetium, promethium, polonium, astatine, radon, francium, radium, actinium, protactinium, neptunium, americium and other elements of higher atomic number;

(c) All other radio-active isotopes, natural or artificial including those of the precious metals and of the base metals of Sections XIV and XV;

(d) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined and whether or not mixed together;

(e) Alloys (other than ferro-uranium), dispersions and cermets, containing any of these elements or isotopes or their inorganic or organic compounds;

(f) Nuclear reactor cartridges, spent or irradiated.

The term "isotopes" mentioned above and in headings Nos. 28.50 and 28.51 includes "enriched isotopes", but does not include chemical elements which occur in nature as pure isotopes nor uranium depleted in U 235.

7 Heading No. 28.55 is to be taken to include ferro-phosphorus containing fifteen per cent or more by weight of phosphorus and phosphor copper containing more than eight per cent by weight of phosphorus.

8 Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in the present Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.19.

Sub-Chapter I

CHEMICAL ELEMENTS

Tariff Heading	*General*	*European Economic Community*	*Remarks*
28.01 Halogens (fluorine, chlorine, bromine, and iodine) ...	0	0	
28.02 Sulphur, sublimed or precipitated; colloidal sulphur	0	0	
28.03 Carbon (including carbon black)	0	0	
28.04 Hydrogen, rare gases and other non-metals	0	0	
28.05 Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof; mercury	0	0	

Sub-Chapter II

INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS

28.06 Hydrochloric acid and Chlorosulphuric acid ...	0	0	
28.07 Sulphur dioxide	0	0	
28.08 Sulphuric acid; oleum	0	0	
28.09 Nitric acid; sulphonitric acids	0	0	
28.10 Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-)	0	0	
28.11 Arsenic trioxide, arsenic pentoxide and acids of arsenic	0	0	
28.12 Boric oxide and boric acid	0	0	
28.13 Other inorganic acids and oxygen compounds of non-metals (excluding water)			
(A) Carbon dioxide (Co2)	3c3 per Kg. net	2c5 per Kg. net	
(B) Other	0	0	

Chapter 28

Sub-Chapter III

HALOGEN AND SULPHUR COMPOUNDS OF NON-METALS

Tariff Heading	*General*	*European Economic Community*	*Remarks*
28.14 Halides, oxyhalides and other halogen compounds of non-metals	0	0	
28.15 Sulphides of non-metals; phosphorous trisulphide ...	0	0	

Sub-Chapter IV

INORGANIC BASES AND METALLIC OXIDES, HYDROXIDES AND PEROXIDES

28.16 Ammonia, anhydrous or in aqueous solution ...	0	0	
28.17 Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium	0	0	
28.18 Oxides, hydroxides and peroxides of strontium, barium or magnesium	0	0	
28.19 Zinc oide and zinc peroxide	0	0	
28.20 Aluminium oxide and hydroxide; artificial corundum	0	0	
28.21 Chromium oxides and hydroxides	0	0	
28.22 Manganese oxides	0	0	
28.23 Iron oxides and hydroxides; earth colours containing 70 per cent or more by weight of combined iron evaluated as Fe_20_33	0	0	
28.24 Cobalt oxides and hydroxides	0	0	
28.25 Titanium oxides	0	0	
28.26 Tin oxides (stannous oxide and stannic oxide) ...	0	0	
28.27 Lead oxides; red lead and orange lead	0	0	
28.28 Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides	0	0	

Sub-Chapter V

METALLIC SALTS AND PEROXYSALTS, OF INORGANIC ACIDS

28.29 Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts	0	0	
28.30 Chlorides and oxychlorides	0	0	

Chapter 28

Sub-chapter V

Tariff Heading	*General*	*European Economic Community*	*Remarks*
28.31 Chlorites and hypochlorites	0	0	
28.32 Chlorates and perchlorates	0	0	
28.33 Bromides, oxybromides, bromates and perbromates and hypobromites	0	0	
28.34 Iodides, oxyiodides, iodates and periodates	0	0	
28.35 Sulphides; polysulphides	0	0	
28.36 Dithionites, including those stabilised with organic substances; sulphoxylates	0	0	
28.37 Sulphites and thiosulphates	0	0	
28.38 Sulphates (including alums) and persulphates ...	0	0	
28.39 Nitrites and nitrates	0	0	
28.40 Phosphites, hypophosphites and phosphates	0	0	
28.41 Arsenites and arsenates	0	0	
28.42 Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbonate:			
(A) Crystal soda	27	13	
(B) Other	0	0	
28.43 Cyanides and complex cyanides	0	0	
28.44 Fulminates, cyanates and thiocyanates	0	0	
28.45 Silicates; commercial sodium and potassium silicates	0	0	
28.46 Borates and perborates	0	0	
28.47 Salts of metallic acids (for example chromates, permanganates, stannates)	0	0	
28.48 Other salts and peroxysalts of inorganic acids, but not including azides	0	0	

Chapter 28

Sub-Chapter VI

MISCELLANEOUS

Tariff Heading	*General*	*European Economic Community*	*Remarks*
28.49 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	0	0	
28.50 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	0	0	
28.51 Isotopes and their compounds, inorganic or organic whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50 ...	0	0	
28.52 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	0	0	
28.53 Liquid air (whether or not rare gases have been removed); compressed air	27	13	
28.54 Hydrogen peroxide (including solid hydrogen peroxide)	0	0	
28.55 Phosphides	0	0	
28.56 Carbides (for example, silicon carbide, boron carbide, metal carbides)	0	0	
28.57 Hydrides, nitrides and azides, silicides and borides	0	0	
28.58 Other inorganic compounds, (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals ...	0	0	

Chapter 29

ORGANIC CHEMICALS

NOTES

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to:

 a) Separate chemically defined organic compounds, whether or not containing impurities;

 (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

 (c) The products of headings Nos. 29.38 to 29.42 inclusive, or the sugar ethers and sugar esters, and their salts, of heading No. 29.43, or the products of heading No. 29.44, whether or not chemically defined;

 (d) Products mentioned in (a), (b) or (c) above dissolved in water;

 (e) Products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;

 (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;

 (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use;

 h) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.

2. ThisChapter does not cover:

 (a) Goods falling within heading No. 15.04, or glycerol (heading No. 15.11);

 (b) Ethyl alcohol (heading No. 22.08 or 22.09);

 (c) Methane and propane (heading No. 27.11);

 (d) The compounds of carbon mentioned in Note 2 of Chapter 28;

 e) Urea (heading No. 31.02 or 31.05 as the case may be);

 (f) Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes or other colouring matter put up in forms of packings of a kind sold by retail (heading No. 32.09);

 (g) Metaldehyde, hexamethylene-tetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding three hundred cubic centimetres (heading No. 36.08);

 (h) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; or

 ij) Optical elements for example, of ethylenediamine tartrate (heading No. 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in the latest of those headings.

4. In headings Nos. 29.03 to 29.05, 29.07 to 29.10 and 29.12 to 29.21 inclusive, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives is to be taken to include a reference to any combination of these derivatives (for example, sulphohalogenated, nitrohalogenated, nitrosulphonated and nitrosulphohalogenated derivatives). Nitro and nitroso groups are not to be taken as nitrogen-functions for the purpose of heading No. 29.30.

5. (a) The esters of acid-function organic compounds falling within sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading placed last in the sub-Chapters;

 (b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified with the corresponding acid-function compounds.

 (c) The salts of the esters referred to in paragraph (a) of (b) above with inorganic bases are to be classified with the corresponding esters.

 (d) The salts of other acid- or phenol-function organic compounds falling within sub-Chapters I to VII with inorganic bases are to be classified with the corresponding acid- or phenol-function organic compounds.

 (e) Halides of carboxylic acids are to be classified with the corresponding acids.

6. The compounds of headings Nos. 29.31 to 29.34 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading No. 29.31 organo-sulphur compounds) and heading No. 29.34 (other organo-inorganic compounds) are to be taken not to include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur and of halogens which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Heading No. 29.35 (heterocyclic compounds) is to be taken not to include internal ehters, internal hemiacetals, methylene ethers of orthodihydric phenols, epoxides with three or four member rings, cyclic acetals, cyclic polymers of aldehydes, of thioaldehydes or of aldimines, anhydrides of polybasic acids, cyclic esters of polyhydric alcohols with polybasic acids, cyclic ureides and cyclic thiouredes, imides of polybasic acids, hexamethylenetetramine and trimethylenetrnitramine.

Sub-Chapter I

HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

Tariff Heading	*General*	*European Economic Community*	*Remarks*
29.01 Hydrocarbons	0	0	
29.02 Halogenated derivatives of hydrocarbons	0	0	
29.03 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	0	0	

Sub-Chapter II

ALCOHOLS AND THEIR HALOGENATED SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

29.04 Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	
29.05 Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	

Sub-Chapter III

PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

29.06 Phenols and phenol-alcohols	0	0	
29.07 Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	0	0	

Sub-Chapter IV

ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, EPOXIDES WITH A THREE OR FOUR MEMBER RING, ACETALS AND HEMIACETALS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

29.08 Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	

Chapter 29

Sub-chapter IV

Tariff Heading	*General*	*European Economic Community*	*Remarks*
29.09 Epoxides, epoxyalcohols, epoxyphenols and epoxy-ethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated-derivatives	0	0	
29.10 Acetals and hemiacetals and single or complex oxygen function acetals and hemi-acetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	

Sub-Chapter V

ALDEHYDE-FUNCTION COMPOUNDS

29.11 Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde	0	0	
29.12 Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11	0	0	

Sub-Chapter VI

KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS

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	0	0	

Sub-Chapter VII

CARBOXYLIC ACIDS, AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

29.14 Monocarboxylic acids and their anhydrides, halides peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	
29.15 Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	
29.16 Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and paracids, and their halogenated, sulphanted, nitrated or nitrosated derivation	0	0	

Chapter 29

Sub-Chapter VIII

INORGANIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

Tariff Heading	*General*	*European Economic Community*	*Remarks*
29.17 Sulphuric esters and their salts, and their halogenated, sulphanated, nitrated or nitrosated derivatives ...	0	0	
29.18 Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives ..	0	0	
29.19 Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	
29.20 Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives ...	0	0	
29.21 Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	

Sub-Chapter IX

NITROGEN-FUNCTION COMPOUNDS

29.22 Amine-function compounds	0	0	
29.23 Single or complex oxygen-function amino-compounds	0	0	
29.24 Quaternary ammonium salts and hydroxides; lecithins and other phospho-aminolipins	0	0	
29.25 Carboxyamide-function compounds; amide-function compounds of carbonic acid:			
(A) Sweetening agents (e.g. dulcin)	£M14.00,0 per Kg.	£M9.10,0 per Kg.	
(B) Other	0	0	
29.26 Carboxyimide-function compounds (including ortho-benzoicsulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine):			
(A) Sweetening agents (e.g. saccharin)	£M14.00,0 per Kg.	£M9.10,0 per Kg.	
(B) Other	0	0	
29.27 Nitrile-function compounds	0	0	
29.28 Diazo-, azo- and azoxy-compounds	0	0	
29.29 Organic derivatives of hydrazine or of hydroxylamine	0	0	
29.30 Compounds with other nitrogen-functions:			
(A) Sodium cyclamate and calcium cyclamite ...	70c per Kg.	45c4 per Kg.	
(B) Other	0	0	

Chapter 29

Sub-Chapter X

ORGANO-INORGANIC COMPOUNDS AND HETEROCYCLIC COMPOUNDS

Tariff Heading	*General*	*European Economic Community*	*Remarks*
29.31 Organo-sulphur compounds	0	0	
29.32 Organo-arsenic compounds	0	0	
29.33 Organo-mercury compounds	0	0	
29.34 Other organo-inorganic compounds:			
(A) Tetraethyl-lead	37	23	
(B) Other	0	0	
29.35 Heterocyclic compounds; nucleic acids	0	0	
29.36 Sulphonamides.	0	0	
29.37 Sultones and sultams	0	0	

Sub-Chapter XI

PROVITAMINS, VITAMINS, HORMONES AND ENZYMES, NATURAL OR REPRODUCED BY SYNTHESIS

29.38 Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent ...	0	0	
29.39 Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones	0	0	
29.40 Enzymes	0	0	

Sub-Chapter XII

GLYCOSIDES AND VEGETABLES ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES

29.41 Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters, and other derivatives ...	0	0	
29.42 Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	0	0	

Chapter 29

Sub-Chapter XIII

OTHER ORGANIC COMPOUNDS

Tariff Heading	*General*	*European Economic Community*	*Remarks*
29.43 Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41, and 29.42	0	0	
29.44 Antibiotics	0	0	
29.45 Other organic compounds	0	0	

Chapter 30

PHARMACEUTICAL PRODUCTS

NOTES

1. For the purposes of heading No. 30.03, "medicaments" means goods (other than foods, or beverages such as dietetic, diabetic or fortified foods, tonic beverages, spa water) not falling within heading No. 30.02 or 30.04 which are either:
   (a) Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses; or
   (b) Unmixed products suitable for such uses put up in measured doses or in forms or in packings of a kind sold by retail for therepeutic or prophylactic purposes

For the purposes of these provisions and of Note 3 (d) to this Chapter, the following are to be treated:

(A) As unmixed products:
   (1) Unmixed products dissolved in water;
   (2) All goods falling in Chapter 28 or 29; and
   (3) Simple vegetable extracts falling in heading No. 13.03, merely standardised or dissolved in in any solvent;

(B) As products which have been mixed:
   (1) Colloidal solutions and suspensions (other than colloidal sulphur);
   (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
   (3) Salts and concentrates obtained by evaporating natural mineral waters.

2. The headings of this Chapter are to be taken not to apply to:
   (a) Aqueous distillates and aqueous solutions of essential oils suitable for medicinal uses (heading No. 33.05);
   (b) Dentifrices of all kinds including those having therapeutic or prophylactic properties which are to be considered as falling within heading No. 33.06; or
   (c) Soap or other products of heading No. 34.01 containing added medicaments.

3. Heading No. 30.05 is to be taken to apply, and to apply only, to:
   (a) Sterile surgical catgut and similar sterile suture materials;
   (b) Sterile laminaria and sterile laminaria tents;
   (c) Sterile absorbable surgical haemostatics;
   (d) Opacifying preparations for X-ray examinations and diagnostic reagents (excluding those of heading No. 30.02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses;
   (e) Blood-grouping reagents;
   (f) Dental cements and other dental fillings; and
   (g) First-aid boxes and kits.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
30.01 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 ...	0	0	
30.02 Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products	0	0	
30.03 Medicaments (including veterinary medicaments):			
(A) Insulin and other hypoglycemic drugs ...	0	0	
(B) Other	0	0	
30.04 Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices) impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes other than goods specified in Note 3 to this Chapter	20	10	
30.05 Other pharmaceutical goods	20	10	

Chapter 31

FERTILIZERS

NOTES

1 Heading No. 31.02 is to be taken to apply, and to apply only to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:

(A) Goods which answer to one or other of the descriptions given below:
   (i) Sodium nitrate containing not more than 16.3 per cent by weight of nitrogen;
   (ii) Ammonium nitrate, whether or not pure;
   (iii) Ammonium sulphonitrate, whether or not pure;
   (iv) Ammonium sulphate, whether or not pure;
   (v) Calcium nitrate containing not more than sixteen per cent by weight of nitrogen;
   (vi) Calcium nitrate-magnesium nitrate, whether or not pure;
   (vii) Calcium cyanamide containing not more than twenty-five per cent by weight of nitrogen whether or not treated with oil;
   (viii) Urea, whether or not pure.

(B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

(C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.

(D) Liquid fertilisers consisting of the goods of sub-paragraphs 1 (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or liquid ammonia solution.

2. Heading No. 31.03 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms of packings described in heading No. 31.05:

(A) Goods which answer to one or other of the descriptions given below:
   (i) Basic slag;
   (ii) Disintegrated (calcined) calcium phosphates (thermo-phosphates and fused phosphates) and calcined natural aluminium calcium phosphates;
   (iii) Superphosphates (single, double or triple);
   (iv) Calcium hydrogen phosphate containing not less than 0.2 per cent by weight of flourine.

(B) Fertilisers consisting of any of the goods described in (A) above, but without quantitive criteria, mixed together.

(C) Fertilisers consisting of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.

3. Heading No. 31.04 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:

(A) Goods which answer to one or other of the descriptions given below:
   (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinite);
   (ii) Crude potassium salts obtained by the treatment of residues of beet molasses;
   (iii) Potassium chloride, whether or not pure, except as provided in Note 6 (c) below;
   (iv) Potassium sulphate containing not more than fifty-two per cent by weight of K_2O;
   (v) Magnesium sulphate-potassium sulphate containing not more than thirty per cent by weight of K_2O.

(B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

4. Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No. 31.05.

5. For the purposes of the quantitative criteria specified in Notes 1 (A), 2 (A) and 3 (A) above, the calculation is to be made on the dry anhydrous product.

6. This Chapter does not cover:
   (a) Animal blood of heading No. 05.15;
   (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 1 (A), 2 (A), 3 (A) or 4 above); or
   (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than two and a half grammes each, of heading No. 38.19; optical elements of potassium chloride (heading No. 90.01).

Tariff Heading	*General*	*European Economic Community*	*Remarks*
31.01 Guano and other natural animal or vegetable fertilizers, whether or not mixed together, but not chemically treated	0	0	
31.02 Mineral or chemical fertilizers, nitrogenous	0	0	
31.03 Mineral or chemical fertilizers, phosphatic	0	0	
31.04 Mineral or chemical fertilizers, potassic	0	0	
31.05 Other fertilizers; goods of the present chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding ten kilogramms	0	0	

Chapter 32

TANNING AND DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, COLOURS, PAINTS AND VARNISHES; PUTTY, FILLERS AND STOPPINGS; INKS

NOTES

1. This Chapter does not cover:
   (a) Separate chemically defined elements and compounds (except those falling within heading No. 32.04 or 32.05, inorganic products of a kind used as luminophores (heading No. 32.07), and also dyes or other colouring matter in forms or packings of a kind sold by retail falling within heading No. 32.09); or
   (b) Tannates and other tannin derivatives of products falling within headings Nos. 29.38 to 29.42, 29.44 or 35.01 to 35.04.

2. Heading No. 32.05 is to be taken to include mixtures of stabilised diazonium salts and coupling compounds for the production of insoluble azoic dyestuffs on the fibre.

3. Headings Nos. 32.05, 32.06 and 32.07 are to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles. The headings are not to be applied, however, to prepared pigments falling within heading No. 32.09.

4. Heading No. 32.09 is to be taken to include solutions (other than collodions) consisting of any of the products specified in heading No. 39.01 to 39.06 in volatile organic solvents if, and only if, the weight of the solvent exceeds fifty per cent of the weight of the solution.

5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression "stamping foils" in heading No. 32.09 is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands, and consisting of:
   (a) Thin sheets composed of metallic powder (including powder of precious metal), or pigment, agglomerated with glue, gelatin or other binder, or
   (b) Metal (for example gold or aluminium) or pigment, deposited on paper, artificial plastic material or other support.

Tariff Heading		*General*	*European Economic Community*	*Remarks*
32.01	Tanning extracts of vegetable origin	0	0	
32.02	Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives	0	0	
32.03	Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; anzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)	0	0	
32.04	Colouring matter of vegetable origin (including dye-wood extract and other vegetable dyeing extracts but excluding indigo) or of animal origin	0	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	0	0	
32.06	Colour lakes	0	0	
32.07	Other colouring matter; inorganic products of a kind used as luminophores	0	0	

Chapter 32

Tariff Heading	General	European Economic Community	Remarks
32.08 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 of flakes	0	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:			
(A) Aluminium paste in containers of not less than 50 Kg. net weight and stamping foils	0	0	
(B) Other	27	13	
32.10 Artists', students' and signboard painters' colour, 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	37	23	
32.11 Prepared driers	10	6.5	
32.12 Glaziers' putty; grafting putty; painters' filling; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements	37	23	
32.13 Writing ink, printing ink and other inks:			
(A) Printing and duplicating ink	0	0	
(B) Other	27	13	

Chapter 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS AND TOILET PREPARATIONS

Notes

1. This Chapter does not cover:

   (a) Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages, of heading No. 22.09;

   (b) Soap and other products falling within heading No. 34.01; or

   (c) Spirits of terpentine or other products falling within heading No. 38.07.

2. Heading No. 33.06 is to be taken to apply, inter alia, to:

   (a) Prepared room deodorisers, whether or not perfumed.

   (b) Products, whether or not mixed (other than those of heading No. 33.05), suitable for use as perfumery, cosmetics or toilet preparations or as room deodorisers, put up in packings of a kind sold by retail for such use.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
33.01 Essential oils (terpeneless or not); concretes and absolutes; resinoids	27	13	
33.02 Terpenic by-products of the deterpenation of essential oils	27	13	
33.03 Concentrates of essential oils in fats, in fixed oils, or in waxes or the like obtained by cold absorption or by maceration	27	13	
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	27	13	
33.05 Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	27	13	
33.06 Perfumery, cosmetics and toilet preparations:			
(A) Dentifrices, mouth washes, denture cleaners and fixative pastes and powders and other preparations for dental hygiene	27	13	
(B) Shampoo powders and shampoos in creams or liquid form (non-alcoholic)	27	13	
(C) Shaving creams	27	13	
(D) Talcum and nursery powder (unscented) ...	27	13	
(E) Other	65	55	

Chapter 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING AND SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES AND "DENTAL WAXES"

Notes

1. This Chapter does not cover:
   (a) Separate chemically defined compounds; or
   (b) Dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (heading No. 33,06).

2. For the purposes of heading No. 34.01, the expression "soap" is to be taken to apply only to soap soluble in water. Soap and other products falling within heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes, or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations".

3. The reference in heading No. 34.03 to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 of Chapter 27.

4. In heading No. 34.04 the expression "prepared waxes, not emulsified or containing solvents" is to be taken to apply only to:

   (A) Mixtures of animal waxes, mixtures of vegetables waxes or mixtures of artificial waxes;

   (B) Mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and

   (C) Mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.

   The heading is to be taken not to apply to:
   (a) Waxes falling within heading No. 27.13; or
   (b) Separate animal waxes and separate vegetables waxes, merely coloured.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
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:			
(A) Toilet soap, including medicated and disinfectant soap	27	13	
(B) Shaving soap	27	13	
(C) Soap flakes put up for retail sale	27	13	
(D) Laundry soap	41c7 per 100 Kg.	0	
(E) Other	27	13	
Note: Soap, raw, for industrial production... ...	0	0	
34.02 Organic surface-active; surface-active preparations and washing preparations, whether or not containing soap:			
(A) Organic surface-active agents in the form of paste or powder	0	0	
(B) Other	47 but not less than 9c per Kg.	30.5 but not less than 5c8 per Kg.	
Note to (B): For industrial production	0	0	

Chapter 34

Tariff Heading	General	European Economic Community	Remarks
34.03 Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals ...	0	0	
34.04 Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents	0	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	37	23	
34.06 Candles, tapers, night-lights and the like	47	30.5	
34.07 Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds" in plates, horse-shoe shapes, sticks and similar forms	37	23	

Chapter 35

ALBUMINOIDAL SUBSTANCES; GLUES

NOTES

1. This Chapter does not cover:

   (a) Protein substances put up as medicaments (heading No. 30.03); or

   (b) Gelatin postcards and other products of the printing industry (Chapter 49).

2. For the purposes of heading No. 35.05, the term "dextrines" is to be taken to apply to starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
35.01 Casein, caseinates and other casein derivatives; casein glues	0	0	
35.02 Albumins, albuminates and other albumin derivatives	0	0	
35.03 Gelatin (includng gelatin in restangles 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 ...	0	0	
35.04 Peptones and other protein substances and their derivatives; hide powder whether or not chromed ...	0	0	
35.05 Dextrins and dextrin glues; soluble or roasted starches; starch glues	0	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 one kilogram:			
(A) Put up for retail sale	27	13	
(B) Other	0	0	

Chapter 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

NOTES

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.

2. Heading No. 36.08 is to be taken to apply only to:

   a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

   (b) Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding three hundred cubic centimetres; and

   (c) Resin torches, firelighters and the like.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
36.01 Propellent powders:			
(A) For mining and quarrying	38	23	
(B) Other	60	39	
36.02 Prepared explosives, other than propellent powders:			
(A) For mining and quarrying	38	23	
(B) Other	60	39	
36.03 Mining, blasting and safety fuses:			
(A) For mining and quarrying	38	23	
(B) Other	60	39	
36.04 Percussion and detonating caps; igniters; detonators:			
(A) For mining and quarrying	38	23	
(B) Other	60	39	
36.05 Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets)	60	39	
36.06 Matches (excluding Bengal matches):			
(A) In containers in which there are not more than 20 matches	12c5 per gross containers	12c5 per gross containers	
(B) In containers in which there are more than 20 matches	27c5 per gross containers	27c5 per gross containers	Note to TN 36.06 (B): Every 70 matches or part of 70 matches in each container shall be computed as a container.
36.07 Ferro-cerium and other pyrophoric alloys in all forms	37	23	
36.08 Other combustible preparations and products ...	37	23	

Chapter 37

PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

Notes

1. This Chapter does not cover waste or scrap materials.
2. Heading No. 37.08 is to be taken to apply only to:
   (a) Chemicals products mixed or compounded for photographic uses (for example, sensitised emulsions, developers and fixers); and
   (b) Unmixed substances suitable for such uses and put up in measured portions or put up for sale by retail in a form ready for use.

   The heading does not apply to photographic pastes or gums, varnishes or similar products.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
37.01 Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth	37	23	Note to TNS 37.02 and 37.04: Blank or exposed films of any length for film making by a recognised producer may be imported duty free.
37.02 Film in rolls, sensitised, unexposed, perforated or not	37	23	
37.03 Sensitised paper, paperboard and cloth unexposed or exposed, but not developed	37	23	
37.04 Sensitised plates and film, exposed but not developed, negative or positive	37	23	
37.05 Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive	0	0	
37.06 Cinematograph film, exposed and developed, consisting only of sound track, negative or positive	0	0	
37.07 Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive	0	0	
37.08 Chemical products and flash light materials, of a kind and in a form suitable for use in photography	37	23	

Chapter 38

MISCELLANEOUS CHEMICAL PRODUCTS

NOTES

1. This Chapter does not cover:

   (a) Separate chemically defined elements or compounds with the exception of the following:

   (1) Artificial graphite (heading No. 38.01);

   (2) Disinfectants, insecticides, fungicides, herbicides, anti-sprouting products, rat poisons and similar products put up as described in heading No. 38.11;

   (3) Products put up as charges for fire-extinguishers put up in fire-extinguishing grenades (heading No. 38.17);

   (4) Products specified in Note 2(a), 2(c), 2(d), or 2(f) below.

   (b) Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally, heading No. 21.07);

   (c) Medicaments (heading No. 30.03).

2. Heading No. 38.19 is to be taken to include the following goods which are to be taken not to fall within any other heading of the Nomenclature:

   (a) Cultured crystals (other than optical elements) weighing not less than two and a half grammes each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals;

   (b) Fusel oil;

   (c) Ink removers put up in packings for sale by retail;

   (d) Stencil corrections put up in packings for sale by retail;

   (e) Ceramic firing testers, fusible (for example, Seger cones);

   (f) Plasters specially prepared for use in dentistry; and

   (g) Chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronics, in the form of discs, wafers or similar forms, polished or not, whether or not coated with a uniform epitaxial layer.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
38.01 Artificial graphite; colloidal graphite other than suspensions in oil	0	0	
38.02 Animal black (for example bone black and ivory black) including spent animal black	0	0	
38.03 Activated carbon (decolourising, depolarising or adsorbent) activated diatomite, activated clay; activated bauxite and other activated natural mineral products	0	0	
38.04 Ammoniacal gas liquors and spent oxide produced in coal-gas purification	0	0	
38.05 Tall oil	0	0	
38.06 Concentrated sulphite lye	0	0	
38.07 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)	10	6.5	
38.08 Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05, rosin spirit and rosin oils	0	0	
38.09 Wood tar, wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil	0	0	
38.10 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	0	0	

Chapter 38

Tariff Heading	General	European Economic Community	Remarks
38.11 Disinfectants, insecticides, fungicides, herbicides, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers):			
(A) Put up for retail sale	27	13	
(B) Other	0	0	
Note: Imported for agricultural purposes	0	0	
38.12 Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	0	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	0	0	
38.14 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosve preparations and similar prepared additives for mineral oils	37	23	
38.15 Prepared rubber accelerators	0	0	
38.16 Prepared culture media for development of micro-organisms	0	0	
38.17 Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	27	13	
38.18 Composite solvents and thinners for varnishes and similar products	10	6.5	
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:			
(A) Deodorants, ink removers, correcting fluid, meat tenderisers	27	13	
(B) Other	0	0	

Section VII

ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS AND ARTICLES THEREOF; RUBBER SYNTHETIC RUBBERS, FACTICE, AND ARTICLES THEREOF

Chapter 39

ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS; ARTICLES THEREOF

Notes

1. This Chapter does not cover:
   (a) Stamping foils of heading No. 32.09;
   (b) Artificial waxes (heading No. 34.04);
   (c) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
   (d) Saddlery or harness (heading No. 42.01) or travel goods, handbags or other receptacles falling within heading No. 42.02;
   (e) Plaits, wickerwork or other articles falling within Chapter 46;
   (f) Goods falling within Section XI (textiles and textile articles);
   (g) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops, fans or parts thereof or other articles falling within Section XII;
   (h) Imitation jewellery falling within heading No. 71.16;
   (ij) Articles falling within Section XVI (machines and mechanical or electrical appliances);
   (k) Parts of aircraft or vehicles falling within Section XVII;
   (m) Articles falling within Chapter 91 (for example, clock or watch cases);
   (n) Musical instruments or parts thereof or other articles falling within Chapter 92;
   (o) Furniture and other articles of Chapter 94;
   (p) Brushes or other articles falling within Chapter 96;
   (q) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
   (r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98.
2. Headings Nos. 39.01 and 39.02 are to be taken to apply only to goods of a kind produced by chemical synthesis answering to one of the following descriptions:
   (a) Artificial plastics including artificial resins;
   (b) Silicones;
   (c) Resols, liquid polyisobutylene, and similar artificial polycondensation or polymerisation products.
3. Headings Nos. 39.01 to 39.06 are to be taken to apply to materials in the following forms only:
   (a) Liquid or pasty (including emulsions, dispersions and solutions);
   (b) Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms;
   (c) Monofil of which any cross-sectional dimension exceeds one millimetre; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked;
   (d) Plates, sheets, film, foil and strip (other than that classified in heading No. 51.02 by the application of Note 4 to Chapter 51), whether or not printed or otherwise surface-worked, uncut into rectangles, but not further worked (even if, when so cut, they become articles ready for use);
   (e) Waste and scrap.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
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 polysters, silicones)	0	0	
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):			

Chapter 39

Tariff Heading	*General*	*European Economic Community*	*Remarks*
(A) "Expanded" polystyrene	27	13	
(B) Other	0	0	
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:			
(A) Explosives:			
(i) For mining and quarrying	38	23	
(ii) Other	60	39	
(B) Other	0	0	Note to TN 39.07 (A): "Listed articles for local industries" are in the sense of this T.N. (i) Parts of industrial machinery; (ii) Agricultural and fisheries implements; (iii) Part and accessories for industrial production: (iv) Packing material, packings and parts of pack ings not manufactured in Malta and certified to this effect by the Director of Industry.
39.04 Hardened proteins (for example, hardened casein and hardened gelatine)	0	0	
39.05 Natural resins modified by fusion (rungums); 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)	0	0	
39.06 Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn	0	0	
39.07 Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:			
(A) Listed articles for local industries	0	0	
(B) Other	37	23	

Chapter 40

RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

NOTES

1 Except where the context otherwise requires throughout this Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hardened: natural rubber, balata, guttapercha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.

2 This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI:

(a) Knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting, of rubberised knitted or crocheted fabric, of heading No. 40.10); other elastic fabric or articles thereof;

(b) Textile hosepiping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15);

(c) Woven textile fabrics (other than the goods of heading No. 40.10) impregnated, coated, covered or laminated with rubber:

(i) Weighing not more than 1,500 g/m2; or

(ii) Weighing more than 1,500 g/m2 and containing more than 50% by weight of textile material;

and articles of those fabrics;

(d) Felt impregnated or coated with rubber and containing more than fifty per cent by weight of textile material, and articles thereof;

(e) Bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof;

However, plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, and articles thereof, are to be classified in Chapter 40 provided that the textile fabric is present merely for reinforcing purposes.

3. The following are also not covered by this Chapter:

(a) Footwear or parts thereof falling within Chapter 64;

(b) Headgear or parts thereof (including bathing caps) falling within Chapter 65;

(c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI;

(d) Articles falling within Chapter 90, 92, 94 or 96;

(e) Articles falling withn Chapter 97 (other than sports gloves and goods falling within heading No. 40.11) or

(f) Buttons, combs, smoking pipe stems, pensor other articles falling within Chapter 98.

4. In Note 1 to this Chapter and in heading Nos. 40.02, 40.05 and 40.06, the expression "synthetic rubber" is to be taken to apply to:

(a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition o fany substances such as plasticisers, fillers or reinforcing agents not necessary for the crosslinking), can produce substances which, at a tempera ture between 18° and 29°C, will not break on being extended to three times their original length, and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length.

Such substances include cis-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadiene-styrene (SBR), polychlorobutadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) and butyl rubber (IIR);

(b) Thioplasts (TN); and

(c) Natural rubber modified by grafting or mixing with artificial plastic material, depolymerised natural rubber, and mixtures of unsaturated synthetic substances with saturated synthetic high polymers, provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5. Heading Nos. 40.01 and 40.02 are to be taken not to apply to:—

(a) Natural or synthetic rubber latex (including pre-vulcanised rubber latex) compound with vulcanising agents or accelerators, fillers or reinforcing, agents, plasticisers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance; however, latex merely stabilised or concentrated, and thermosensative and electro-positive latex are to be classified in heading No. 40.01 or 40.02 as the case may be:—

(b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of minerail oil) before coagulation or with any substance after coagulation; or

(c) Mixtures of any of the products specified in Note I to the present Chapter, whether or not compounded with any other substance.

6 Thread wholly of vulcanised rubber, of any cross section of which any dimension exceeds five millimeters, is to be classified as strip, rod or profile shape, falling within heading No. 40.08.

7. Heading No. 40.10 is to be taken to include transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber.

8. For the purpose of heading No. 40.06, pre-vulcanised rubber latex is to be deemed to be unvulcanised rubber latex.

For the purposes of headings Nos. 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed are to be deemed to be vulcanised rubber whether or not they have been vulcanised.

9. In headings Nos. 40.05, 40.08 and 40.15, the expressions "plates", "sheets" and "strip" are to be taken to apply, and to apply only, to plates, sheets and strip, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom not further worked.

In heading No. 40.08 the expressions "rods" and "profile shapes" and in heading No. 40.15 the expressions "rods", "profile shapes" and "tubes" are to be taken to apply, and to apply only, to such products, whether or not cut to length or surface-worked but not otherwise worked.

Chapter 40

Sub-Chapter I

RAW RUBBER

Tariff Heading	*General*	*European Economic Community*	*Remarks*
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	0	0	
40.02 Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils	0	0	
40.03 Reclaimed rubber	0	0	
40.04 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	0	0	

Sub-Chapter II

UNVULCANISED RUBBER

40.05 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	0	0	
40.06 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)	0	0	

Sub-Chapter III

ARTICLES OF UNHARDENED VULCANISED RUBBER

40.07 Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	0	0	
40.08 Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber	0	0	
40.09 Piping and tubing of unhardened vulcanised rubber.	27	13	
Note: For agricultural use if so certified by the Director of Agriculture	0	0	
40.10 Transmission, conveyor or elevator belts or belting, of vulcanised rubber	0	0	

Chapter 40

Tariff Heading	General	Community European Economic	Remarks
40.11 Rubber tyres, tyre cases, interchangeable tyre threads, inner tubes and tyre flaps, for wheels of all kinds ...	37 but not less than £M1 per motor vehicle tyre	23 but not less than 62c5 per motor vehicle tyre	
40.12 Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber:			
(A) Teats	20	10	
(B) Other	37	23	
40.13 Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber	37	23	
40.14 Other articles of unhardened vulcanised rubber:			Note to TN 40.14 (A): "Listed articles for local industries" see Note to T.N. 39.07A.
(A) Listed articles for local industries	0	0	
(B) Rubber rings for sealing air-tight containers and stoppers	0	0	
(C) Other	37	23	

Sub-Chapter IV

HARDENED RUBBER (EBONITE AND VULCANITE); ARTICLES MADE THEREOF

40.15 Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber ...	0	0	
40.16 Articles of hardened rubber (ebonite and vulcanite):			Note to TN 40.16 (A): "Listed articles for local industries" see Note to T.N. 39.07A.
(A) Listed articles for local industries	0	0	
(B) Other	37	23	

Section VIII

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

Chapter 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

NOTES

1. This Chapter does not cover:
   (a) Parings or similar waste, of raw hides or skins (heading No. 05.05 or 05.06);
   (b) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01; or
   (c) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in heading No. 41.01, namely, raw hides or skins with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs, (except Persian, Astrakan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids) of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.

2. Throughout the Nomenclature the expression‘ ‘composition leather’ is to be taken to mean only substances of the kind referred to in heading No. 41.10.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
41.01 Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool	0	0	
41.02 Bovine cattle leather (including buffalo leather) and equine leather, except leather falling winthin heading No. 41.06, 41.07 or 41.08	0	0	
41.03 Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08	0	0	
41.04 Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08	0	0	
41.05 Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08	0	0	
41.06 Chamois-dressed leather	0	0	
41.07 Parchment-dressed leather	0	0	
41.08 Patent leather and imitation patent leather, metallised leather	0	0	
41.09 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	0	0	
41.10 Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	0	0	

Chapter 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

NOTE

1. This Chapter does not cover:
   (a) Sterile surgical catgut and similar sterile suture materials (heading No. 30.05);
   (b) Articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04;
   (c) String or net bags of Section XI;
   (d) Articles falling within Chapter 64;
   (e) Headgear or parts thereof falling within Chapter 65;
   (f) Whips,riding-crops or other articles of heading No. 66.02;
   (g) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.09 or 92.10);
   (h) Furniture or parts of furniture (Chapter 94).
   (ij) Articles falling within Chapter 97(for example, toys, games and sports requisites); or
   (k) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.

2. For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" is to be taken to apply, inter alia, togl oves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including watch straps.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
42.01 Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal	27	13	
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 comopositionleather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric:			
(a) Trunks, suitcases, hat-boxes, travelling-bags ...	47	30.5	
(B) Shopping bags, haversacks, knapsacks, rucksacks	47	30.5	
(C) Hand-bags	47	30.5	
(D) Wallets, purses, satchels and briefcases ...	47	30.5	
(E) Other	47	30.5	
42.03 Articles of apparel and clothing accessories, of leather or of composition leather:			
(A) Coats, overcoats, aprons and other articles of apparel	47	30.5	
(B) Gloves	47	30.5	
(C) Glove tranks, including fur tranks	0	0	
(D) Other	37	23	

Chapter 42

Tariff Heading	General	European Economic Community	Remarks
42.04 Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes	0	0	
42.05 Other articles of leather or of composition leather	37	23	
Note: For industrial production	0	0	
42.06 Articles made from gut (other than silk-worm gut), from gold-beater's skin, from bladders or from tendons	37	23	

Chapter 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

NOTES

1. Throughout the Nomenclature references to furskins, other than to raw furskins of heading No. 43.01, are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.

2. This Chapter does not cover:

   (a) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01;

   (b) Raw hides or skins, with the hair on, of a kind falling within Chapter 41 (see Note 1 (c) to that Chapter);

   (c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03);

   (d) Articles falling within Chapter 64;

   (e) Headgear or parts thereof falling within Chapter 65; or

   (f) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

3. For the purposes of heading No. 43.02, the expression "plates, crosses and similar forms" means furskins or parts thereof (excluding "dropped" skins) sewn together in rectangles, crosses or trapeziums, without the addition of other materials. Other assembled skins ready for immediate use (or requiring only cutting to become ready for use), and skins or parts of skins sew together in the form of garments or parts or accessories of garments or of other articles fall within heading No. 43.03.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified under heading No. 43.03 or 43.04 as the case may be.

5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving (heading No. 58.04, for example).

Tariff Heading	*General*	*European Economic Community*	*Remarks*
43.01 Raw furskins	0	0	
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)	27	13	
43.03 Articles of furskin	70	56	
43.04 Artificial fur and articles made thereof	70	56	

Section IX

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

Chapter 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

NOTES

1. This Chapter does not cover:
   (a) Wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal, or similar purposes (heading No. 12.07);
   (b) Wood of a kind used primarily in dyeing or in tanning (heading No. 13.01);
   (c) Activated charcoal (heading No. 38.03);
   (d) Articles falling within Chapter 46;
   (e) Footwear or parts thereof falling within Chapter 64;
   (f) Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
   (g) Goods falling within heading No. 68.09;
   (h) Imitation jewellery falling within heading No. 71.16;
   (ij) Goods falling within Section XVII (for example, wheelwrights' wares);
   (k) Goods falling within Chapter 91 (for example, clocks and clock cases);
   (l) Musical instruments or parts thereof (Chapter 92);
   (m) Parts of firearms (heading No. 93.06);
   (n) Furniture or parts thereof falling within Chapter 94;
   (o) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
   (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.

2. In this Chapter, the expression "improved wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Headings Nos. 44.19 to 44.28 are to be taken to apply to articles of the respective descriptions of plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.

4. Headings No. 44.25 shall be taken not to apply to tools in which metal parts form the blade, working edge, working surface or other working part.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
44.01 Fuel wood, in logs, in billets, in twigs, or in faggots; wood waste, including sawdust	0	0	
44.02 Wood charcoal (including shell and nut charcoal) agglomerated or not	0	0	
44.03 Wood in the rough, whether or not stripped of its bark or merely roughed down	0	0	
44.04 Wood, roughly squared or half-squared, but not further manufactured	0	0	
44.05 Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimetres	0	0	
44.06 Wood paving blocks	0	0	

Chapter 44

Tariff Heading	General	European Economic Community	Remarks
44.07 Railway or tramway sleepers of wood	0	0	
44.08 Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn	0	0	
44.09 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids	0	0	
44.10 Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking sticks, whips, golf club shafts, umbrella handles, tool handles or the like	0	0	
44.11 Drawn wood; match splints; wooden pegs or pins for footwear	0	0	
44.12 Wood wool and wood flour	0	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	37	23	
44.14 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.	0	0	
44.15 Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry	10	10	
44.16 Cellular wood panels, whether or not faced with base metal	10	10	
44.17 "Improved" wood, in sheets, blocks or the like ...	10	10	
44.18 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	10	10	
44.19 Wooden beadings and mouldings, including moulded skirting and other moulded boards	37	23	
44.20 Wooden picture frames, photograph frames, mirror frames and the like	37	23	
44.21 Complete wooden packing cases, boxes, crates, drums and similar packings:			

Chapter 44

Tariff Heading	*General*	*European Economic Community*	*Remarks*
(A) Bottle cases and trays	47 but not less than 12c5 per piece	30.5 but not less than 8c3 per piece	
(B) Other	0	0	
44.22 Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading No. 44.08	0	0	
44.23 Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels):			
(A) Doors, windows, venetian shutters, roll shutters and similar wares with or without ironwork and locks	47	30.5	
(B) Glass houses for agricultural use	0	0	
(C) Other	37	23	
44.24 Household utensils of wood	37	23	
44.25 Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and and trees, of wood:			
(A) Wooden tools, tool bodies and tool handles ...	17	3	
(B) Other	0	0	
44.26 Spools, cops, bobbins, sewing thread reels and the like, of turned wood	0	0	
44.27 Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture of wood not falling within Chapter 94; caskets, cigarettes 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	57	37	
44.28 Other articles of wood:			
(A) Pallets	0	0	
(B) Other	47	30.5	

Chapter 45

CORK AND ARTICLES OF CORK

Notes

1. This Chapter does not cover:

   (a) Footwear or parts of footwear falling within Chapter 64;

   (b) Headgear or parts of headgear falling within Chapter 65; or

   (c) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

2. Natural cork roughly squared or deprived of the outer bark is to be taken to fall within heading No. 45.02 and not within heading No. 45.01.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
45.01 Natural cork, unworked, crushed, granulated or ground; waste cork	0	0	
45.02 Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	0	0	
45.03 Articles of natural cork:			
(A) Stoppers and closures for bottles, jars etc., including parts for crown corks	0	0	
(B) Parts of machinery	0	0	
(C) Fishing floats	0	0	
(D) Other	37	23	
45.04 Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:			
(A) Stoppers and closures for bottles, jars etc., including parts for crown corks	0	0	
(B) Parts of machinery	0	0	
(C) Fishing floats	0	0	
(D) Other	37	23	

Chapter 46

MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Notes

1. In this Chapter the expression "plaiting materials" includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not strips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yarns of monofil or strip of Chapter 51.

2. This Chapter does not cover:

   (a) Twine, cordage, ropes o cables, plaited or not (heading No. 59.04);

   (b) Footwear or headgear or parts thereof falling within Chapter 64 or 65;

   (c) Vehicles and bodies for vehicles of basketware (Chapter 87); or

   (d) Furniture or parts thereof (Chapter 94).

3. For the purposes of heading No. 46.02, "plaiting materials bound together in parallel strands" means "plaiting materials" placed side by side and bound together, in the form of sheets, whether the binding materials are of spun textile fibre or not.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
46.01 Plaits Jand similar products of plaiting materials, for all uses, whether or not assembled into strips ...	0	0	
46.02 Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles:			
(A) Straw envelopes for bottles	0	0	
(B) Other	37	23	
Note: For industrial production	0	0	
46.03 Basketwork, wickerwork and other artcles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.01 or 46.02; articles of loofah	47	30.5	

Section X

PAPER-MAKING MATERIALS; PAPER AND PAPERBOARD AND ARTICLES THEREOF

Chapter 47

PAPER-MAKING MATERIAL

Tariff Heading	*General*	*European Economic Community*	*Remarks*
47.01 Pulp derived by mechanical or chemical means from any fibrous vegetable material	0	0	
47.02 Waste paper and paperboard; scrap articles of paper or paperboard, fit only for use in paper-making ...	0	0	

Chapter 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

NOTES

1. This Chapter does not cover:
   (a) Stamping foils of heading No. 32.09;
   (b) Perfume and cosmetic papers (heading No. 33.06);
   (c) Soap papers (heading No. 34.01), paper impregnated or coated with detergent (heading No. 34.02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No. 34.05).
   (d) Paper or paperboard, sensitised (heading No. 37.03);
   (e) Paper-reinforced stratified artificial plastic sheeting (headings Nos. 39.01 to 39.06), or vulcanised fibre (heading No. 39.03), or articles of such materials (heading No. 39.07);
   (f) Goods falling within heading No. 42.02 (for example, travel goods);
   (g) Articles falling within any heading in Chapter 46 (manufactures of plaiting material);
   (h) Paper yarn or textile articles of paper yarn (Section XI);
   (ij) Abrasive paper (heading No. 68.06 or paperback mica splittings (heading No. 68.15) (paper coated with mica powder is, however, to be classified in heading No. 48.07);
   (k) Metal foil backed with paper or paperboard (Section XV);
   (l) Perforated paper or paperboard for musical instruments (heading No. 92.10); or
   (m) Goods falling within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).

2. Subject to the provisions of Note 3, heading Nos. 48.01 and 48.02 are to be taken to include paper and paper board which have been subjected to calendering, super-calendering, glazing or similar finishing, including false water-marking, and also to paper and paperboard coloured or marbled throughout the mass by any method. They do not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.

3. Paper or paperboard answering to a description in two or more of the headings Nos. 48.01 to 48.07 is to be classified under that one of such headings which occurs latest in the Nomenclature.

4. Headings Nos. 48.01 to 48.07 are to be taken not to apply to paper, paperboard, or cellulose wadding:
   (a) In strips or rolls of a width not exceeding fifteen centimetres; or
   (b) In rectangular sheets (unfolded if necessary) of which no side exceeds thirty-six centimetres; or
   (c) Cut into shapes other than rectangular.

   Except that hand-made paper in any size or shape, as made directly and having all its edges deckled remains, classified, subject to the provisions of Note 3, within heading No. 48.02.

5. For the purposes of heading No. 48.11, "wallpaper and lincrusts" are to be taken to apply only to:
   (a) Paper in rolls, suitable for wall or ceiling decoration, being:
      (i) Paper with one or with two margins, with or without guide marks; or
      (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding sixty centimetres;
   (b) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.

6. Heading No. 48.15 is to be taken to apply, *inter alia,* to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and to toiler paper in rolls or packets, but not to the articles mentioned in Note 7.

7. Heading No. 48.21 is to be taken to apply, *inter alia,* to cards for statistical machines, perforated paper and paper-board cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and hand-kerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.

8. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely icnidental to the primary use of the goods are regarded as printed matter falling within Chapter 49.

Sub-Chapter I

PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS

Tariff Heading	*General*	*European Economic Community*	*Remarks*
48.01 Paper and paperboard (including cellulose wadding) machine-made, in rolls, or sheets:			
(A) Printing paper	0	0	

Chapter 48

Tariff Heading	General	European Economic Community	Remarks
(B) Packing paper	0	0	
(C) Other	0	0	
48.02 Hand-made paper and paperboard	0	0	
48.03 Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	0	0	
48.04 Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface coated or impregnated, whether or not internally reinforced, in rolls or sheets	0	0	
48.05 Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets	0	0	
48.06 Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets	27	13	
48.07 Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets:			
(A) Printed wrapping paper of a width not exceeding 102 cms	25	25	
Note: Printed wrapping paper of a width not exceeding 102 cms bearing print of a type not carried out in Malta and certified to this effect by the Director of Industry	0	0	
(B) Other	0	0	
48.08 Filter blocks, slabs and plates, of paper pulp ...	0	0	
48.09 Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	10	6.5	

Sub-Chapter II

PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD

Tariff Heading	General	European Economic Community	Remarks
48.10 Cigarette paper, cut to size, whether or not in the form of booklets or tubes:			
(A) Booklets	37	23	
(B) Other	0	0	
48.11 Wallpaper and lincrusta; window transparencies of paper	37	23	
48.12 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	37	23	

Chapter 48

Tariff Heading		General	European Economic Community	Remarks
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	27	13	
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery:			
	(A) Blank cards, with gilt edges and rounded corners	0	0	
	(B) Other	27	13	
48.15	Other paper and paperboard, cut to size or shape:			
	(A) Letter and other writing paper	37	23	
	(B) Filters for cigarettes	37	23	
	(C) Toilet paper	47 but not less than 2c per roll	30.5 but not less than 1c3 per roll	
	(D) Other	37	23	
	Note to 48.15 (D): Strips, rolls, filter papers and boards, packing material, cake cards and papers, blanks for visiting and invitation cards, for industrial production	0	0	
48.16	Boxes, bags and other packing containers, of paper or paperboard:			
	(A) Paper bags	37	23	
	Note: (1) Paper bags etc. for industrial packing not manufactured in Malta and certified to this effect by the Director of Industry	0	0	
	(2) Doublewall, multiwall and other reinforced paper sacks for the packing of cement, sugar, etc.	0	0	
	(B) Other	0	0	
48.17	Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	47	30.5	
48.18	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 paper-board; sample and other albums and book covers, of paper or paper-board:			
	(A) Exercise books	47	30.5	
	(B) Other	37	23	
48.19	Paper or paperboard labels, whether or not printed or gummed	47	30.5	

Chapter 48

Tariff Heading	*General*	*European Economic Community*	*Remarks*
48.20 Bobbins, spools, cops and similar supports of paper pulp, paper or paper-board (whether or not perforated or hardened)	0	0	
48.21 Other articles of paper pulp, paper, paper-board or cellulose wadding:			
(A) Statistical, Jacquard cards and the like, dress and other patterns, reinforcement parts for travel goods, egg moulds, sausage casings and plant pots	0	0	
(B) Other	37	23	

Chapter 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

NOTES

1 This Chapter does not cover:

(a) Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48);

(b) Playing cards or other goods falling within any heading in Chapter 97; or

(c) Original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling within heading No. 99.04, antiques of an age exceeding one hundred years or other articles falling within any heading in Chapter 99.

2. Newspapers, journals and periodicals which are bound otherwise than in paper, and set of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within heading No. 49.01 and not within heading No. 49.02.

3. Heading No. 49.01 is to be extended to apply to:

(a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

(b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and

(c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11.

4. Heading Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within heading No. 49.11.

5. For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

6. For the purposes of heading No. 49.06, the expression "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of duplicating machine.

7. For the purposes of heading No. 49.09, the expression "picture postcards" means cards, consisting essentially of an illustration and bearing printed indications of their use.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
49.01 Printed books, booklets, brochures, pamphlets and leaflets	0	0	
49.02 Newspapers, journals and periodicals, whether or not illustrated	0	0	
49.03 Children's picture books and painting books ...	0	0	
49.04 Music, printed or in manuscript, whether or not bound or illustrated	0	0	
49.05 Maps and hydrographic and similar charts of all kinds, including atlases, wall maps, and topographical plans, printed; printed globes (terrestrial or celestial)	0	0	
49.06 Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts	0	0	

Chapter 49

Tariff Heading	General	European Economic Community	Remarks
49.07 Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamps impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books	0	0	
49.08 Transfers (Decalcomanias)	0	0	
49.09 Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings:			
(A) Postcards representing subjects of local interest	0	0	
(B) Other	37	23	
49.10 Calendars of any kind, of paper or paperboard, including calendar blocks:			
(A) Advertising calendars	0	0	
(B) Other	35	22.7	
49.11 Other printed matter, including printed pictures and photographs:			
(A) Printed advertising matter, such as catalogues of goods and prices, prospectuses, instructional cards, posters and showcards, without commercial value, and which are intended to induce the public to buy goods, to visit places, markets or exhibitions, or to utilise services, on condition that such advertising matter is distributed free of all charges and carries in print the name of the firm or undertaking advertised	0	0	
(B) Advertising pictures, instructional or advertising cards imported for attachment to or packaging with goods manufactured or produced in Malta and bearing the name or registered trademark of such goods or the name of the manufacturer or producer thereof	0	0	
(C) Documents, industrial charts and diagrams	0	0	
(D) Printed demonstration material for use in schools, examination papers and text papers	0	0	
(E) Other	37	23	

Section XI

TEXTILES AND TEXTILE ARTICLES

NOTES

1. This Section does not cover:

(a) Animal brush making bristles or hair (heading No. 05.02) horsehair or horsehair waste (heading No. 05.03);

(b) Human hair or articles of human hair (heading No. 05.01; 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17);

(c) Vegetable materials falling within Chapter 14;

(d) Asbestos of heading No. 25.24 or articles of asbestos and other products of heading No. 68.13 or 68.14;

(e) Articles falling within heading No. 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials);

(f) Sensitised textile fabric (heading No. 37.03);

(g) Monofil of which any cross-sectional dimension exceeds one millimetre and strip (artificial straw and the like) of a width exceeding five millimetres, of artificial plastic material (Chapter 39) of plaits or fabrics of such monofil or strip (Chapter 46);

(h) Woven textile fabrics, felt, bonded fibre fabrics or similar bonded yarn fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40;

(ij) Skins with their wool on (Chapter 41 or 43) or articles of furskin artificial fur or articles thereof, falling within heading No. 43.03 or 43.04;

(k) Articles of textile materials falling within heading No. 42.01 or 42.02;

(l) Products and articles of Chapter 48 (for example, cellulose wadding);

(m) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64;

(n) Headgear or parts thereof falling within Chapter 65;

(o) Hair nets (heading No. 65.05 or 67.04, as the case may be);

(p) Goods falling within Chapter 67;

(q) Abrasive-coated threads, cords or fabric (heading No. 68.06);

(r) Glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

(s) Articles falling within Chapter 94 (furniture and bedding); or

(t) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

2. (A) Goods classifiable in any heading in Chapters 50 to 57 and of a mixture of two or more different textile materials are to be classified according to the following rules:

(a) Goods containing more than ten per cent by weight of silk, noil or other waste silk or any combination thereof are to be classified in Chapter 50, and, for the purposes of classification in that Chapter, as if consisting wholly of that one of those materials which predominates in weight;

(b) All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.

(B) For the purposes of the above rules:

(a) Metallised yarn shall be treated as a single textile material and its weight shall be taken as the aggregate of the weight of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) Where a heading in question refers to goods of different textile materials (for example, silk and waste silk or carded sheep's or lambs' wool and combed sheep's or lambs' wool), all those materials shall be treated as being one and the same;

(c) Except as provided in (B) (a), the weight of constituents other than textile materials is not to be included in the weight of the goods.

(C) The provisions of paragraphs (A) and (B) above are to be applied also to the yarns referred to in Notes 3 and 4 below.

3. (A) For the purposes of this Section and, subject to the exceptions in paragraph (B) below, yarns (single, multiple or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables";

(a) Of silk, noil or other waste silk, of a weight exceeding 2 g/m (18,000 denier);

(b) Of man-made fibres (including yarn of two or more monofil of Chapter 51), of a weight exceeding 1 g/m (9,000 denier);

(c) of True hemp or flax:

(i) Polished or glazed, of which the length per kilogram, multiplied by the number of constituent strands, is less than 7,000 m;

(ii) Not polished or glazed and of a weight exceeding 2 g/m;

(d) Of coir, consisting of three or more plies;

(e) Of other vegetable fibres, of a weight exceeding two grammes per metre; or

(f) Reinforced with metal.

(B) Exceptions:

(a) Yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal;

(b) Continuous filament tow for the manufacture of man-made fibres (discontinuous), and multifilament yarn without twist or with a twist of less than 5 turns per metre;

c) Silk worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;

(d) Metallised yarn, not being yarn reinforced with metal; and

(e) Chenille yarn and gimped yarn.

4. (A) For the purposes of Chapters 50, 51, 53, 54, 55 and 56, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn put up:

(a) In balls or on cards, reels, tubes or similar supports, of a weight (including support)not exceeding:

(i) 200 grammes in the case of flax and ramie;

(ii) 85 grammes in the case of silk, noil or other waste silk, and man-made fibres (continuous); or

(iii) 125 grammes in other cases;

(b) In hanks of skeins of a weight not exceeding:

(i) 85 grammes in the case of silk, noil or other waste silk, and man-made fibres (continuous); or

(ii) 125 grammes in other cases.

(c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:

(i) 85 grammes in the case of silk, noil or other waste silk, and man-made fibres (continuous); or

(ii) 125 grammes in other cases;

(B) Exceptions:

(a) Single yarn of any textile material, except:

(i) Single yarn of sheep's or lambs' wool or of fine animal hair, unbleached; and

(ii) Single yarn of sheep's or lambs' wool or of fine animal hair, bleached, dyed or printed, of a length less than 2,000 metres per kilogramme;

(b) Multiple or cabled yarn, unbleached:

(i) Of silk, noil or other waste silk, however put up; or

(ii) Of other textile material except sheep's or lambs' wool or fine animal hair, in hanks or skeins;

(c) Multiple or cabled yarn of silk noil or other waste silk bleached, dyed or printed, of a length not less than 75,000 metres per kilogramme, measured multiple; and

(d) Single, multiple or cabled yarn of any textile material:

(i) in cross-reeled hanks or skeins; or

(ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. (a) For the purposes of heading No. 55.07, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

(b) For the purposes of heading No. 58.08, "plain" means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling in of the meshes. In applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.

6. For the purposes of this Section, the expression "made up" means:

(a) Cut otherwise than into rectangles;

(b) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table clothes, scarf squares and blankets);

(c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;

(d) Cut to size and having undergone a process of drawn thread work;

(e) Assembled by sewing, gumming or otherwise (other than piece goods, consisting of two or more length of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).

7. The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.

Chapter 50

SILK AND WASTE SILK

Tariff Heading	*General*	*European Economic Community*	*Remarks*
50.01 Silk-worm cocoons suitable for reeling	0	0	
50.02 Raw silk (not thrown)	0	0	
50.03 Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	0	0	
50.04 Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale	0	0	
50.05 Yarn spun from silk waste other than noil, not put up for retail sale	0	0	
50.06 Yarn spun from noil silk, not put up for retail sale	0	0	
50.07 Silk yarn and yarn spun from noil or other waste silk; put up for retail sale	27	13	
50.08 Silk-worm gut; imitation catgut of silk	0	0	
50.09 Woven fabrics of silk or waste silk other than noil	30	16	
50.10 Woven fabrics of noil silk	30	16	

Chapter 51

MAN-MADE FIBRES (CONTINUOUS)

NOTES

1. Throughout the Nomenclature, the term "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing processes, either:
   (a) By polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or
   (b) By chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.

2. Heading No. 51.01 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.

3. The expression "yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).

4. Monofil of man-made fibre materials of which no cross-sectional dimension exceeds one millimetre is to be classified in heading No. 51.01 when of a weight less than 6.6 milligrammes per metre (60 denier) and in heading No. 51.02 in other cases. Monofil of which any cross-sectional dimension exceeds one millimetre is to be classified in Chapter 39.

   Strip (artificial straw and the like) of man-made fibre materials is to be classified in heading No. 51.02 when of a width not exceeding five millimetres and in Chapter 39 in other cases.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
51.01 Yarn of man-made fibres (continuous), not put up for retail sale	0	0	
51.02 Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials	0	0	
51.03 Yarn of man-made fibres (continuous), put up for retail sale	27	13	
Note: For the manufacture of gloves	0	0	
51.04 Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading No. 51.01 or 51.02:			Note to TN 51.04 A: "Stretch fabrics" are fabrics which are extensible 40% or more across the piece (measured on a Fletcher extensibility machine) at a strain of 3 Kilogrammes weight.
(A) Stretch fabrics	0	0	
(B) Other	30	16	

Chapter 52

METALLISED TEXTILES

Tariff Heading	General	European Economic Community	Remarks
52.01 Metallised yarn, being textile yarn spun with metal or covered with metal by any process	0	0	
52.02 Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	30	16	

Chapter 53

WOOL AND OTHER ANIMAL HAIR

Notes

The expression "fine animal hair" means hair of alpaca, llama, vicuna, yak, camel, Angora, Tibetan, Kashmir and similar goats (but not common goats), rabbits (including Angora rabbit), hare, beaver, nutria and musk rat.

Tariff Heading		*General*	*European Economic Community*
53.01	Sheep's or lambs' wool, not carded or combed ...	0	0
53.02	Other animal hair (fine or coarse), not carded or combed	0	0
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted ...	0	0
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garmetted (including pulled or garnetted rags)	0	0
53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed	0	0
53.06	Yarn of carded sheep's or lambs' wool (wollen yarn) not put up for retail sale	0	0
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale	0	0
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale	0	0
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	0	0
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale	27	13
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair	30	16
53.12	Woven fabrics of coarse animal hair other than horsehair	0	0
53.13	Woven fabrics of horsehair	0	0

Chapter 54

FLAX AND RAMIE

Tariff Heading	*General*	*European Economic Community*	*Remarks*
54.01 Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags)	0	0	
54.02 Ramie, raw or processed but not spun; ramie noils and waste(including pulled or garnetted rags) ...	0	0	
54.03 Flax or ramie yarn, not put up for retail sale ...	0	0	
54.04 Flax or ramie yarn put for retail sale	27	13	
Note: For industrial production	0	0	
54.05 Woven fabrics of flax or of ramie:			
(A) Interlinings	0	0	
(B) Other	30	16	

Chapter 55

COTTON

Tariff Heading	*General*	*European Economic Community*	*Remarks*
55.01 Cotton, not carded or combed	0	0	
55.02 Cotton linters	0	0	
55.03 Cotton waste (including pulled or garnetted rags), not carded or combed	0	0	
55.04 Cotton, carded or combed	0	0	
55.05 Cotton yarn, not put up for retail sale	0	0	
55.06 Cotton yarn, put up for retail sale	27	13	
Note: For the manufacture of gloves	0	0	
55.07 Cotton gauze	30	16	
55.08 Terry towelling and similar terry fabrics, of cotton	30	16	
55.09 Other woven fabrics of cotton:			
(A) Canvas, interlining and stretch fabrics	0	0	Note to TN 55.09 (A): Definition of stretch fabrics see Note to TN 51.04 (A).
(B) Other	30	16	

Chapter 56

MAN-MADE FIBRES (DISCONTINUOUS)

NOTE

Heading No. 56.02 is to be taken to apply only to continuous filament tow of man-made fibres, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specification:

(a) Length of tow exceeding two metres;

(b) Twist less than five turns per metre;

(c) Weight per filament less than 6.6 milligrammes per metre (60 denier);

(d) In the case of filament described in Note 1 (a) to Chapter 51,, the tow must be drawn, that is to say, be incapable of being stretched by more than one hundred per cent of its length;

(e) Total weight of tow more than 2 g7m (18,000 denier).

Tow of a length not exceeding two metres is to be classified in heading No. 56.01.

Tariff Heading		*General*	*European Economic Community*	*Remarks*
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning	0	0	
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)	0	0	
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning	0	0	
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning	0	0	
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale	0	0	
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale	27	13	
	Note: For the manufacture of gloves	0	0	
56.07	Woven fabrics of man-made fibres (discontinuous or waste):			
	(A) Canvas interlining and stretch fabrics	0	0	Note to TN 56.07 (A): Definition of stretch fabrics see Note to TN 51.04 (A).
	(B) Other	30	16	

Chapter 57

OTHER VEGETABLE TEXTILE MATERIALS; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

NOTE

Tariff Heading		*General*	*European Economic Community*	*Remarks*
57.01	True hemp ("Cannabis sativa"), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes)	0	0	
57.02	Manila hemp (abaca) ("musa textilis"), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes) ...	0	0	
57.03	Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes)	0	0	
57.04	Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes)	0	0	
57.05	Yarn of true hemp	0	0	
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03	0	0	
57.07	Yarn of other vegetable textile fibres	0	0	
57.08	Paper yarn	0	0	
57.09	Woven fabrics of true hemp	0	0	
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03	0	0	
57.11	Woven fabrics of other vegetable textile fibres ...	0	0	
57.12	Woven fabrics of paper yarn	0	0	

Chapter 58

CARPETS, MATS, MATTING AND TAPESTRIES; PILE AND CHENILLE FABRICS; NARROW FABRICS; TRIMMINGS; TULLE AND OTHER NET FABRICS; LACE; EMBROIDERY

NOTES

1. The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within heading No. 58.10.

2. In headings Nos. 58.01 and 58.02, the words "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59.

3. For the purposes of heading No. 58.05, the expression "narrow woven fabrics" means:

   (a) Woven fabrics of a width not exceeding 30 centimetres, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or made otherwise) on both edges;

   (b) Tubular woven fabrics of a flattened width not exceeding 30 centimetres; and

   (c) Bias binding with folded edges, of a width when unfolded not exceeding 30centimetres.

   Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.

4. Heading No. 58.08 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within heading No. 59.05.

5. In heading No. 58.10, the expression "embroidery" means *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading is to be taken not to apply to needlework tapestry (heading No. 58.03).

6. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
58.01 Carpets, carpeting and rugs, knotted (made up or not)	57	37	
58.02 Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not)	57	37	
58.03 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	57	37	
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):			
(A) Astrakhan in the piece for the manufacture of gloves	0	0	
(B) Other	30	16	
58.05 Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06:			
(A) Webbing	0	0	
(B) Cotton tape for the manufacture of gloves ...	0	0	

Chapter 58

Tariff Heading	*General*	*European Economic Community*	*Remarks*
(C) Other	30	16	
Note: Imported for printing locally into labels and certified to this effect by the Director of Industry ...	0	0	
58.06 Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size ...	0	0	
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	0	0	
58.08 Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain	30	16	
58.09 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):			
(A) Lace in strips or in motifs and other lace manufactured	47	30.5	
(B) Other, including lace in the piece	30	16	
58.10 Embroidery, in the piece, in strips or in motifs ...	47	30.5	

Chapter 59

WADDING AND FELT; TWINE, CORDAGE, ROPES AND CABLES; SPECIAL FABRICS; IMPREGNATED AND COATED FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

Notes

1. For the purposes of this Chapter, the expression "textile fabric" is to be taken to apply only to the textile fabrics of Chapter 50 to 57, and headings Nos. 58.04 and 58.05, the braids and trimmings in the piece of heading No. 58.07, the tulle and other net fabrics of headings Nos. 58.08 and 58.09, lace of heading No. 58.09 and the knitted and crocheted fabrics of heading No. 60.01.

2. (A) Heading No. 59.08 is to be taken to apply to textile fabrics impregnated, coated, covered or laminated with preparations of chellulose derivatives or of other artificial plastic materials whatever the weight per square metre and whatever the nature of the plastic material (compact, foam, sponge or expanded).
   It does not, however, cover:
   (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
   (b) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at temperature between 15°C and 30°C (usually Chapter 39); or
   (c) Products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (Chapter 39).
   (B) Heading No. 59.12 does not apply to:
   (a) Fabrics in which the impregranation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 60) for the purpose of this provision, no account should be taken of any resulting change of colour;
   (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
   (c) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; or
   (d) Fabrics finished with normal dressings having a basis of a mylaceous or similar substances.

3. In heading No. 59.11 the expression "rubberised textile fabrics" means:
   (a) Textile fabrics impregnated, coated, covered or laminated with rubber:
      (i) Weighing not more than 1,500 g/m^2; or
      (ii) Weighing more than 1,500 g/m^2 and containing more than 50% by weight of textile material;
   (b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and
   (c) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter.

4. Heading No. 59.16 is to be taken not to apply to:
   (a) Transmission, conveyor or elevator belting of a tickness of less than three millimetres; or
   (b) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).

5. Heading No. 59.17 is to be taken to apply to the following goods which are to be taken as not falling within any other heading of Section XI.
   (a) Textile products (other than those having the character of the products of headings Nos. 59.14 to 59.16), the following only:
      (i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant;
      (ii) Bolting cloth;
      (iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair
      (iv) Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft;
      (v) Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant;
      (vi) Textile fabrics of the metallised yarn falling within heading No. 52.01, of a kind commonly used in paper-making or other machinery;
      (vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials;
   (b) Textile articles (other than those of headings Nos. 59.14 to 59.16) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts).

Tariff Heading	*General*	*European Economic Community*	*Remarks*
59.01 Wadding and articles of wadding; textile flock and dust and mill neps:			
(A) Wadding and articles of wadding	30	16	
(B) Cotton wool filters for milk certified as such by the Director of Agriculture	0	0	
(C) Other	0	0	

Chapter 59

Tariff Heading	*General*	*European Economic Community*	*Remarks*
59.02 Felt and articles of felt, whether or not impregnated or coated	30	16	
59.03 Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated	30	16	
59.04 Twine, cordage, ropes and cables, plaited or not ...	0	0	
59.05 Nets and netting made of twine, cordage or rope and made up fishing nets of yarn, twine, cordage or rope	30	16	
Note: For agricultural and fishing use if so certifed by the Director of agriculture	0	0	
59.06 Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics	30	16	
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	0	0	
59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic material	0	0	
59.09 Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	0	0	
59.10 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	30	16	
59.11 Rubberised textile fabrics, other than rubberised knitted or crocheted goods	0	0	
59.12 Textile fabrics otherwise impgregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like	30	16	
59.13 Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	30	16	
59.14 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	0	0	
59.15 Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials ...	0	0	
59.16 Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material	0	0	
59.17 Textile fabrics and textile articles of a kind commonly used in machinery or plant	0	0	

Chapter 60

KNITTED AND CROCHETED GOODS

NOTES

1. This Chapter does not cover:
   (a) Crochet lace of heading No. 58.09;
   (b) Knitted or crocheted goods falling within Chapter 59;
   (c) Corsets, corset belts, suspender-belts, brassieres, braces, suspenders, garters or the like (heading No. 61.09);
   (d) Old clothing or other articles falling within heading No. 63.01; or
   (e) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).

2. Headings Nos. 60.02 to 60.06 are to be taken to apply to knitted or crocheted articles and to parts thereof:
   (a) Knitted or crocheted directly to shape, whether imported as separate items or in the form of a number of items in the length;
   (b) Made up, by sewing or otherwise.

3. For the purposes of heading No. 60.06, knitted or crocheted articles are not considered to be elastic articles only by reason of their containig rubber thread or elastic forming merely a supporting band.

4. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

5. For the purposes of this Chapter:
   (a) "Elastic" means consisting of textile materials combined with rubber threads; and
   (b) "Rubberised" means impregnated, coated, covered or laminated with rubber, or made with textile thread impregnated, coated or covered with rubber.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
60.01 Knitted or crocheted fabric, not elastic nor rubberised:			Note to TN 60.01 (A): Definition of stretch fabrics see TN 51.04 (A).
(A) Stretch fabrics	0	0	
(B) Other	30	16	
60.02 Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised:			
(A) Parts, including linings	0	0	
(B) Other	47	30.5	
60.03 Stockings, under stockings, socks, anklesocks, sokettes and the like, knitted or crocheted, not elastic nor rubberised:			
(A) Women's stockings of man-made fibres incontinuous filament	47 but not less than than 10c per pair	33 but not less than 8c3 per pair	
(B) Women's stockings made of cotton	27	13	
(C) Other	47 but not less than 9c2 per pair	33 but not less than 6c7 per pair	
60.04 Under garments, knitted or crocheted, not elastic nor rubberised:			
(A) Shirts of all kinds and tights	47	30.5	
(B) Other	27	13	

Chapter 60

Tariff Heading	Community	European Economic General	Remarks
60.05 Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:			
(A) Cardigans, jackets, pullovers, sweaters and the like and infants' garments	47 but not less than 25c per piece	33 but not less than 21c7 per piece	
(B) Other	47	30.5	
60.06 Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):			
(A) Knitted or crocheted fabric	30	16	
(B) Other	27	13	

Chapter 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF TEXTILE FABRIC, OTHER THAN KNITTED OR CROCHETED GOODS

NOTES

1. The headings of this Chapter are to be taken to apply to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of heading No. 58.07, tulle or other net fabric and lace) or of fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No. 61.09.

2. The headings of this Chapter do not cover:
   (a) Old clothing or other articles falling within heading No. 63.01; or
   (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).

3. For the purposes of headings No. 61.01 to 61.04:
   (a) Articles which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in heading No. 61.02 or 61.04 as the case may be;
   (b) the expression "infants' garments" is to be taken to apply to:
      (i) Garments for young children which are not identifiable as for wear exclusively by boys or by girls, and
      (ii) Babies' napkins.

4 Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 centimetres are to be classified as handkerchiefs (heading No. 61.05). Handkerchiefs of which any side exceeds 60 centimetres are to be classified in heading No. 61.06.

5. The headings of this Chapter are to be taken to apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter.

Heading No. 61.09, however, also includes fabrics knitted or crocheted to shape for making articles classified in that heading, whether imported as separate items or in the form of a number of items in the length.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
61.01 Men's and boys' outer garments:			Note to TN 61.01 Men's shorts, slacks and jeans are those with a waist of 71 cm inclusive and bigger.
(A) Men's trousers, shorts, slacks and jeans ...	47 but not less than 35c per piece	33 but not less than 30c per piece	
(B) Boys' trousers, shorts, slacks and jeans ...	40 but not less than 20c per piece	26 but not less than 12c9 per piece	Boys' shorts and slacks are those with a waist of 56 cm inclusive up to 71 cm exclusive.
(C) Other	47	30.5	Boys' "trews" (a type of children slacks) fall under TN 61.01 (B) if they are of a length of 80 cm or less.
61.02 Women's, girls' and infants' outer garments	47 but not less than 25c per piece	33 but not less than 21c7 per piece	
61.03 Men's and boys' undergarments, including collars, shirt fronts and cuffs:			"Trews" (a type of children's slacks) fall under TN 61.01 (B) if they are of a length of 80 cm or less.
(A) Shirts:			
(i) Men's:			
(1) Collar attached shirts whether in a finished or partly finished state ...	47 but not less than 50c per piece	33 but not less than 42c9 per piece	Note to 61.03 (A): Shirts of a metric size of 36 cm and over are to be classified as men's shirts.

Chapter 61

Tariff Heading	General	European Economic Community	Remarks
(2) With collars detached	47	30.5	
(ii) Boys'	47 but not less than 25c per piece	33 but not less than 21c7 per piece	
(B) Pyjamas	47 but not less than 25c per piece	33 but not less than 21c7 per piece	
(C) Under pants	40 but not less than 7c5 per piece	26 but not less than 5c per piece	
(D) Other	47	30.5	
(E) Pre-cut interlinings for collars and cuffs ...	0	0	
61.04 Women's, girls' and infants' under-garments:			
(A) Babies' napkins	27	13	
(B) Other	47	30.5	
61.05 Handkerchiefs	47	30.5	
61.06 Shawls, scarves, mufflers, mantillas, veils and the like	47	30.5	
61.07 Ties, bow ties and cravats:			
(A) Ties	47 but not less than 5c per piece	33 but not less than 4c2 per piece	
(B) Other	47	30.5	
61.08 Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments	27	13	
61.09 Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic:			
(A) Brassieres	47 but not less than 10c per piece	33 but not less than 8c7 per piece	
(B) Other	47	30.5	

Chapter 61

Tariff Heading	*General*	*European Economic Community*	*Remarks*
61.10 Gloves, mittens, mitts, stockings, socks, and sockettes, not being knitted or crocheted goods:			
(A) Parts	0	0	
(B) Other	47	30.5	
61.11 Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):			
(A) Belts	47	30.5	
(B) Other	0	0	

Chapter 62

OTHER MADE UP TEXTILE ARTICLES

NOTES

1. The headings of this Chapter are to be taken to apply to the articles of the kinds described therein only when made up of any textile fabric (other than felt and bonded fibre or similar bonded yarn fabrics) or of the braids or trimmings of heading No. 58.07, not being knitted or crocheted goods.

2. The headings of this Chapter do not cover:
   (a) Goods falling within Chapter 58, 59 or 61; or
   (b) Old clothing or other articles falling within heading No. 63.01.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
62.01 Travelling rugs and blankets	37	23	
62.02 Bed-linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:			
(A) Bed sheets	37 but not less than 25c per piece	23 but not less than 16c3 per piece	
(B) Pillow-cases	37 but not less than 3c7 per piece	23 but not less than 2c5 per piece	
(C) Towels	37	23	
(1) Up to .37 sq. metres exclusive	but not less than 3c3 per piece	but not less than 2c per piece	
(2) .37 sq. metres and more	but not less than 5c per piece	but not less than 3c3 per piece	
(D) Other	37	23	
62.03 Sacks and bags, of a kind used for the packing of goods:			
(A) Of cotton	30	16	
(B) Of other material	0	0	
62.04 Tarpaulins, sails, awnings, sunblinds, tents and camping goods	37	23	
62.05 Other made up textile articles (including dress patterns):			
(A) Dress patterns	0	0	
(B) Loop ends for sanitary towels	0	0	
(C) Mattress tufts	0	0	
(D) Other	37	23	
Note: For agricultural use	0	0	

Chapter 63

OLD CLOTHING AND OTHER TEXTILE ARTICLES; RAGS

Tariff Heading	General	Community European Economic	Remarks
63.01 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	47	30.5	
Note: For industrial production	0	0	
63.02 Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	0	0	

Section XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS

Chapter 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

NOTES

1. This Chapter does not cover:
   (a) Footwear, without applied soles, knitted or crocheted (heading No. 60.03) or of other textile fabric (except felt or bonded fibre or similar bonded yarn fabrics) (heading No. 62.05);
   (b) Old footwear falling within heading No. 63.01;
   (c) Articles of asbestos (heading No. 68.13);
   (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.19); or
   (e) Toys and skating boots with skates attached (Chapter 97).

2. For the purposes of headings Nos. 64.05 and 64.06 the expression "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their apppropriate headings) or buttons or other goods falling within heading No. 98.01.

3. For the purposes of heading No. 64.01, the expression "rubber or artificial plastic material" is to be taken to include any textile fabric coated or covered externally with one or both of those materials.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
64.01 Footwear with outer soles and uppers of rubber or artificial plastic material	15 but not less than 3c7 per pair	15 but not less than 3c7 per pair	
64.02 Footwear with outersoles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material:			Note to TN 64.02A The length of footwear shall be measured from the tip of the toe to the extreme edge of the heel.
(A) With uppers of leather and soles of any material or with soles of leather or composition leather and uppers of other material	40 but not less than 10c per pair	30 but not less than 10c per pair	
(i) 20 cm in length or less			
(ii) 26 cm in length or less	50c per pair	37c5 per pair	
(iii) more than 26 cm in length	60c per pair	47c5 per pair	
(B) Other	15 but not less than 3c7 per pair	15 but not less than 3c7 per pair	

Chapter 64

Tariff Heading	General	European Economic Community	Remarks
64.03 Footwear with outer soles of wood or cork:			
(A) Containing leather	(Same rate as in T.N. 64.02)		
(B) Other	15 but not less than 3c7 per pair	15 but not less than 3c7 per pair	
64.04 Footwear with outer soles of other materials:			
(A) Containing leather	(Same rate as in T.N. 64.02)		
(B) Other	15 but not less than 3c7 per pair	15 but not less than 3c7 per pair	
64.05 Parts of footwear (including uppers, in-soles and screw-on heels), of any material except metal:			
(A) Uppers of leather	40	30	
(B) Other	0	0	
64.06 Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof ...	37	23	

Chapter 65

HEADGEAR AND PARTS THEREOF

NOTES

1. This Chapter does not cover:
   (a) Old headgear falling within heading No. 63.01;
   (b) Hair nets of human hair (heading No. 67.04);
   (c) Asbestos headgear (heading No. 68.13); or
   (d) Dolls' hats or other toy hats, or carnival articles of Chapter 97.

2. Heading No. 65.02 is to be taken not to apply to hat-shapes made by sewing (other than hat-shapes made by the sewing in spirals of plaited or other strips).

Tariff Heading	*General*	*European Economic Community*	*Remarks*
65.01 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt ...	0	0	
65.02 Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims	0	0	
65.03 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	47	30.5	
65.04 Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed	47	30.5	
65.05 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	47	30.5	
65.06 Other headgear, whether or not lined or trimmed ...	47	30.5	
65.07 Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear	0	0	

Chapter 66

UMBRELLAS, SUNSHADES, WALKING-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

NOTES

1. This Chapter does not cover:
   (a) Measure walking-sticks or the like (heading No 90.16);
   (b) Fire-arm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
   (c) Goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).

2. Heading No. 66.03 is to be taken not to apply to parts, trimmings or accessories of textile material, nor to covers, tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
66.01 Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	47	30.5	
66.02 Walking sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like ...	47	30.5	
66.03 Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02	47	30.5	

Chapter 67

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS

NOTES

1. This Chapter does not cover:
   (a) Straining cloth of human hair (heading No. 59.17);
   (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
   (c) Footwear (Chapter 64);
   (d) Headgear (Chapter 65);
   (e) Feather dusters (heading No. 96.04, powder puffs (heading No. 96.05) or hair sieves (heading No. 96.06); or
   (f) Toys, sports requisites or carnival articles (Chapter 97).

2. Heading No. 67.07 is to be taken not to apply to:
   (a) Goods (for example, bedding) in which feathers or down constitute only filling or padding;
   (b) Articles of apparel and accesories thereto in which feathers or down constitute no more than mere trimming or padding;
   (c) Artificial flowers or foliage or parts thereof or made up of articles of heading No. 67.02; or
   (d) Fans (heading No. 67.05).

3. Heading No. 67.02 is to be taken not to apply to:
   (a) Articles of glass (Chapter 70);
   (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing or similar methods.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
67.01 Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling within heading No. 05.07 and worked quills and scapes)	47	30.5	
67.02 Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit ...	47	30.5	
67.03 Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like	47	30.5	
67.04 Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or of animal hair or of textiles, other articles of human hair (including hair nets)	47	30.5	
67.05 Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material	47	30.5	

Section XIII

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

Chapter 68

ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS

NOTES

1. This Chapter does not cover:
   (a) Goods falling within Chapter 25;
   (b) Coated or impregnated paper falling within heading No. 48.07 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
   (c) Coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bituminised or asphalted fabric);
   (d) Articles falling within Chapter 71;
   (e) Tools or parts of tools, falling within Chapter 82;
   (f) Lithographic stones of heading No. 84.34;
   (g) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
   (h) Dental burrs (heading No. 90.17);
   (ij) Goods falling within Chapter 91 (for exmaple, clocks and clock cases);
   (k) Articles falling within heading No. 95.07;
   (l) Articles falling within Chapter 97 (for example, toys, games and sports requisites);
   (m) Goods falling within heading No. 98.01 (for example, buttons), No. 98.05 (for example, slate pencils) or No. 98.06 (for example, drawing slates); or
   (n) Works of art, collectors' pieces or antiques (Chapter 99).

2. In heading No. 68.02 the expression "worked monumental or building stone" is to be taken to apply not only to the varieties of stone referred to in headings Nos. 25.15 and 25.16 but also to all other natural stone (for example, quartzite, flint, dolmite and steatite) similarly worked; it is, however, to be taken not to apply to slate.

Tariff Heading		General	European Economic Community	Remarks
68.01	Road and paving setts, curbs and flagstones of natural stone (except slate)	0	0	
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within hetding No. 68.01 or within Chapter 69;			
	(A) Steatite Balls imported for industrial purposes	0	0	
	(B) Other	37	23	
68.03	Worked slate and articles of slate, including articles of agglomerated slate	37	23	
68.04	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing 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	0	0	

Chapter 68

Tariff Heading	General	European Economic Community	Remarks
68.05 Hand polishing stones, whetstones, oil-stones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives or of pottery	0	0	
68.06 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	0	0	
68.07 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 ...	0	0	
68.08 Articles of asphalt or or similar material (for example, of petroleum bitumen or coal tar pitch)	15	9.7	
68.09 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	10	6.5	
68.10 Articles of plastering material			
(A) Statues, figurines, and ornamental ware ...	47	30.5	
(B) Other	15	9.7	
68.11 Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not:			
(A) Cement tiles, glazed or unglazed also containing marble, of the type made locally and usually intended for flooring; Statues, figurines and ornamental ware	47	30.5	
(B) Other	27	13	
68.12 Articles of asbestos-cement, of cellulose fibre-cement or the like	27	13	
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 asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures	0	0	

Chapter 68

Tariff Heading	General	European Economic Community	Remarks
68.14 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	27	13	
68.15 Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	0	0	
68.16 Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included:			
(A) Statues, figurines and ornamental ware	47	30.5	
(B) Other	0	0	

Chapter 69

CERAMIC PRODUCTS

Notes

1. The headings of this Chapter are to be taken to apply only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.14 are to be taken to apply only to such products other than heat-insulating goods and refractory goods.

2. This Chapter does not cover:
   (a) Goods falling within Chapter 71 (for example, imitation jewellery);
   (b) Cermets falling within heading No. 81.04;
   (c) Electrical insulators (heading No. 85.25) of fittings of insulating material falling within heading No. 85.26;
   (d) Artificial teeth (heading No. 90.19);
   (e) Goods falling within Chapter 91 (for example, clocks and clock cases);
   (f) Articles falling within Chapter 97 (for example, toys, games and sports requisites);
   (g) Smoking pipes, buttons or other articles falling within Chapter 98; or
   (h) Original statuary, collectors' pieces or antiques (Chapter 99).

Sub-Chapter I

HEAT-INSULATING AND REFRACTORY GOODS

Tariff Heading	*General*	*European Economic Community*	*Remarks*
69.01 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)	0	0	
69.02 Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	0	0	
69.03 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	0	0	

Sub-Chapter II

OTHER CERAMIC PRODUCTS

69.04 Building bricks (including flooring blocks, suport or filler tiles and the like)	27	13	
69.05 Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	27	13	
69.06 Piping, conduits and guttering (including angles, bends and similar fittings)	27	13	
69.07 Unglazed setts, flags and paving, hearth and wall tiles	27	13	
69.08 Glazed setts, flags and paving, hearth and wall tiles	27	13	

Chapter 69

Tariff Heading	*General*	*European Economic Community*	*Remarks*
69.09 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	0	0	
69.10 Sinks, wash basins, bidets, water closet pans, urinals, baths, and like sanitary fixtures	27	13	
69.11 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian) ...	27	13	
69.12 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	27	13	
69.13 Statuettes and other ornaments, and articles of personal adornment; articles of furniture	57	37	
69.14 Other articles	47	30.5	

Chapter 70

GLASS AND GLASSWARE

NOTES

1. This Chapter does not cover:

   (a) Ceramic enamels (heading No. 32.08);

   (b) Goods falling within Chapter 71 (for example, imitation jewellery);

   (c) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;

   (d) Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90;

   (e) Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 97); or

   (f) Buttons, fitted vacuum flasks, scent or similar sprays or other articles falling within Chapter 98.

2. The reference in heading No. 70.07 to "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", is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.

3. For the purposes of heading No. 70.20, the expression "wool" means:

   (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;

   (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O and/or Na_2O) content of more than 5% by weight or a boric oxide (B_2O_3) content of more than 2% by weight.

   Mineral wools which do not comply with the above specifications fall in heading No. 68.07.

4. For the purposes of the Nomenclature, the expression "glass" is to be taken to extend to fused quartz and fused silica.

Tariff Heading		*General*	*European Economic Community*	*Remarks*
70.01	Waste glass (cullett); glass in the mass (excluding optical glass)	0	0	
70.02	Glass of the variety known as 'enamel' glass, in the mass, rods and tubes	0	0	
70.03	Glass in balls, rods and tubes, unworked (not being optical glass)	0	0	
70.04	Unworked cast of rolled glass (including flashed or wired glass), whether figured or not, in rectangles ...	27	13	
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles	27	13	
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass) in restangles, surface ground or polished, but not further worked	27	13	
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	27	13	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	27	13	
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	47	30.5	

Chapter 70

Tariff Heading	*General*	*European Economic Community*	*Remarks*
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 closure, of glass	0	0	
70.11 Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	0	0	
70.12 Glass inners for vacuum flasks or for other vacuum vessels	27	13	
70.13 Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses:			
(A) Cut glass and ornamental glassware	57	37	
(B) Other	27	13	
70.14 Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass	47	30.5	
Note: Fittings for fishing lamps so certified by the Director of Agriculture	0	0	
70.15 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	27	13	
70.16 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	27	13	
70.17 Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules	0	0	
70.18 Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses	0	0	
70.19 Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing for mosaic, and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini):			Note to T.N. 70.19(A) For the definition of "listed articles for local industries see Note to T.N. 39.07 (A).
(A) Listed articles for local industries	0	0	
(B) Mosaic cubes, ornaments, assembled products and fancy articles	27	13	
(C) Other	0	0	

Chapter 70

Tariff Heading	General	European Economic Community	Remarks
70.20 Glass fibre (including wool), yarns, fabrics and articles made therefrom:			
(A) Glass fibre (including wool), yarns and fabrics	0	0	
(B) Plastic coated glass fibre tubes for the manufacture of batteries	0	0	
(C) Other	27	13	
70.21 Other articles of glass	37	23	

Section XIV

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Chapter 71

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY

Notes

2. Subject to Note 1 (a) to Section VI and except as tprovided below, all articles consisting wholly or partly:
   (a) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
   (b) Of precious metal or of rolled precious metal, are to be classified within this Chapter and not within any other Chapter.

2. (a) Headings Nos. 17.12, 71.13 and 71.14 do not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles
   (b) Heading No. 71.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).

3. This Chapter does not cover:
   (a) Amalgams of precious metal, and colloidal precious metal (heading No. 28.49);
   (b) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30;
   (c) Goods falling in Chapter 32 (for example, lustres);
   (d) Handbags and other articles falling within heading No. 42.02 or 42.03;
   (e) Goods of heading No. 43.03 or 43.04;
   (f) Goods falling within Section XI (textiles and textile articles);
   (g) Footwear (Chapter 64) and headgear (Chapter 65);
   (h) Umbrellas, walking-sticks and other articles falling within Chapter 66;
   (ij) Fans and hand screens of heading No. 67.05;
   (k) Coin (Chapter 72 or 99);
   (l) Abrasive goods falling within headings Nos. 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) or a support of base metal; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed);
   (m) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments);
   (n) Arms or parts thereof (Chapter 93);
   (o) Articles covered by Note 2 to Chapter 97;
   (p) Articles falling within headings of Chapter 98 other than headings Nos. 98.01 and 98.12; or
   (q) Original sculptures and statuary (heading No. 99.03), collectors' pieces (heading No. 99.05) and antiques of an age exceeding 100 years (heading No. 99.06), other than pearls or precious or semi-precious stones.

4. (a) The expression "pearls" is to be taken to include cultured pearls.
   (b) The expression "precious metal" means silver, gold, platinum and other metals of the platinum group.
   (c) The expression "other metals of the platinum group" means iridium, osmium, palladium, rhodium and ruthenium.

5. For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
   (a) An alloy containing two per cent or more, by weight of platinum is to be treated only as an alloy of platinum.
   (b) An alloy containing two per cent or more, by weight of gold but no platinum, or less than two per cent, by weight, of platinum, is to be treated only as an alloy of gold.
   (c) Other alloys containing two per cent or more, by weight, of silver are to be treated as alloys of silver.

   For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as though they were platinum.

6. Except where the context otherwise requires any reference in these Notes or elsewhere in the Nonmenclature to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.

7. The expression "rolled precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding,

hot-rolling or similar mechanical means a covering of precious metal. The expression is also to be taken to cover base metal inlaid with precious metal.

8. For the purpose of heading No. 71.12, the expression "articles of jewellery" means:

   (a) Any small objects of personal adornment (general or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress studs, religious or other metals and insignia); and

   (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

9. For the purposes of heading No. 71.13, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

10. For the purpose of heading No. 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons, studs, cuff-links or other articles of heading No. 98.01 or dress combs, hair-slides or the like of heading No. 98.12), not incorporatingp earls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed:

    (a) Wholly or partly of base metal, whether or not plated with precious metal; or

    (b) Of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, neck-lace strings) used only for assembly.

11. Cases, boxes and similar containers imported with articles of this Chapter are to classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Sub-Chapter I

PEARLS AND PRECIOUS AND SEMI-PRECIOUS STONES

Tariff Heading	*General*	*European Economic Community*	*Remarks*
71.01 Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	60	45	
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):			
(A) Unworked; sawn in two but not further worked	0	0	
(B) Other	60	45	
71.03 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):			
(A) Unworked	0	0	
(B) Other	60	45	
71.04 Dust and powder of natural or synthetic precious or semi-precious stones	0	0	

Sub-Chapter II

PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED

71.05 Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:			
(A) Silver-leaf	37	23	
(B) Other	0	0	

Chapter 71

Tariff Heading	General	European Economic Community	Remarks
71.06 Rolled silver, unworked or semi-worked	0	0	
71.07 Gold, including platinum-plated gold, unwrought or semi-manufactured:			
(A) Gold leaf	37	23	
(B) Other	0	0	
71.08 Rolled gold on base metal or silver, unworked or semi-manufactured	0	0	
71.09 Platinum and other metals of the platinum group, unwrought or semi-manufactured	0	0	
71.10 Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	0	0	
71.11 Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels and other waste and scrap, of precious metal	0	0	

Sub-Chapter III

JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES

Tariff Heading	General	European Economic Community	Remarks
71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal	75	60	
71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12:			
(A) Castings, stampings and pressings in the form of blanks to be finished locally into articles of this heading	50	35	
(B) Other	75	60	
71.14 Other articles of precious metal or rolled precious metal			
(A) Articles for technical or laboratory use in industrial production	0	0	
(B) Other	75	60	
71.15 Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	75	60	
71.16. Imitation jewellery	47	30.5	
Note: Fittings for industrial production	0	0	

Chapter 72

COIN

NOTES

This Chapter does not cover collectors pieces (heading No. 99.05).

Tariff Heading	General	European Economic Community	Remarks
72.01 Coin	0	0	

Section XV

BASE METALS AND ARTICLES OF BASE METALS

NOTES

1. This Section does not cover:
   (a) Prepared paints, inks or other products with a basis of metallic flakes or powder falling within heading No. 32.08, 32.09, 32.10 or 32.13;
   (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.07);
   (c) Headgear or parts thereof falling within heading No. 65.06 or 65.07;
   (d) Umbrella frames and other goods of heading No. 66.03;
   (e) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery);
   (f) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods);
   (g) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft);
   (h) Instruments or apparatus of base metal of a kind falling within section XVIII, including clock and watch springs;
   (ij) Lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Section XIX (arms and ammunitions);
   (k) Articles falling within Chapter 94 (furniture and mattress supports);
   (l) hand sieves (heading No. 96.06);
   (m) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
   (n) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.

2. Throughout the Nomenclature, the expression (parts of general use) means:
   (a) Goods described in heading Nos. 73.20, 73.25, 73.29, 73.31 and 73.32 and similar goods of other base metals;
   (b) Springs and leaves for springs, of base metal, other than clock and watch springs (heading No. 91.11); and
   (c) Goods described in headings Nos. 83.01, 83.02, 83.07, 83.09, 83.12 and 83.14.

In Chapter 73 to 82 (but not in heading No. 73.29 or 74.13) references to parts of goods do no include references to parts of general use as defined above.

Subject to the preceding paragraph and to the Note to Chapter 83, the headings in Chapters 73 to 81 are to be taken not to apply to any goods falling within Chapter 82 or 83.

3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapter 73 and 74):
   (a) An alloy of bose metals containing more than 10%, by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals;
   (b) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
   (c) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
   (d) In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting (other than cermets).

4. Unless the context otherwise requires, any reference in this Nomenclature to a base metal is to be taken to include a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal

5 Classification of Composite Articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight. For this purpose:
   (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
   (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified; and
   (c) A cermet of heading No. 81.04 is regarded as a single base metal.

6. For the purposes of this Section, the expression "waste and scrap" means waste and scrap metal fit only for the recovery of metal or for use in the manufacture of chemicals.

Chapter 73

IRON AND STEEL AND ARTICLES THEREOF

NOTES

1. In this Chapter the following expressions have the meanings hereby assigned to them:
   (a) Pig iron and cast iron (heading No. 73.01):
   A ferrous product containing, by weight, 1.9 per cent or more of carbon, and which may contain one or more of the following elements within the weight limits specified:
   less than fifteen per cent phosphorus,
   not more than eight per cent silicon,
   not more than six per cent manganese,
   not more than thirty per cent chromium,
   not more than forty per cent tungsten, and

an aggregate of not more than ten per cent of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum).

However, the ferrous alloys known as "non-distorting tool steels', containing, by weight, 1.9 per cent or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate headings.

(b) Spiegeleisen (heading No. 73.01):

A ferrous product containing, by weight, more than six per cent but not more than thirty per cent of manganese and otherwise conforming to the specification at (a) above.

(c) Ferro-alloys (heading No. 73.02):

Alloys of iron (other than master alloys as defined in Note 1 to Chapter 74) which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together:

more than 8% of silicon, or
more than 30% of manganese, or
more than 30% of chromium, or
more than 40% of tungsten, or
a total of more than 10% of other alloy elements (aluminium, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10% in the case of copper), and which contain, by weight, not less than 4% in the case of ferro-alloys containing silicon, not less than 8% in the case of ferro-alloys containing manganese but no silcon or not less than 10% in other cases, of the element iron.

(d) Alloy steel (heading No. 73.15):

Steel containing, by weight, one or more elements in the following proportions:

more than 2 per cent of manganese and silicon, taken together, or
2.00 per cent or more of manganese, or
2.00 per cent or more of silicon, or
0.50 per cent or more of nickel, or
0.50 per cent or more of chromium, or
0.10 per cent or more of molybdenum, or
0.10 per cent or more of vanadium, or
0.30 per cent or more of tungsten, or
0.30 per cent or more of cobalt, or
0.30 per cent or more of aluminium, or
0.40 per cent or more of copper, or
0.10 per cent or more of lead, or
0.12 per cent or more of phosphorus, or
0.10 per cent or more of sulphur, or
0.20 per cent or more of phosphorus and sulphur, taken together, or
0.10 per cent or more of other elements, taken separately.

(e) High carbon steel (heading No. 73.15):

Steel containing, by weight, not less than 0.60 per cent of carbon and having a content, by weight, less than 0.04 per cent of phosphorus and sulphur taken separately and less than 0.07 per cent of these elements taken together.

(f) Puddled bars and pilings (heading No. 73.06):

Products for rolling, forging or re-melting obtained either:

(i) By shingling balls of puddled iron to remove the slag arising during puddling, or

(ii) By roughly welding together by means of hot-rolling, packets of scrap iron or steel or puddled iron.

(g) Ingots (heading No. 73.06):

Products for rolling or forging obtained by casting into moulds.

(h) Blooms and billets (heading No. 73.07):

Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 square millimetres and of such dimensions that the thickness exceeds one quarter of the width.

(ij) Slabs and sheet bars including tinplate bars (heading No. 73.07):

Semi-finished products of rectangular section of a thickness not less than six millimeters, of a width not less than one hundred and fifty millimeters and of such dimensions that the thickness does not exceed one quarter of the width.

(k) Coils for re-coiling (heading No. 73.08):

Coiled and semi-finished hot-rolled products of rectangular section, not less than 1.5 millimeters thick, of a width exceeding five hundred millimetres and of a weight of not less than five hundred kilogrammes per piece.

(l) Universal plates (heading No. 73.09):

Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding five millimetres but not exceeding one hundred millimetres, and of a width exceeding one hundred and fifty millimetres but not exceeding 1,200 millimetres.

(m) Hoop and strip (heading No. 73.12):

Rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding six millimetres of a width not exceeding five hundred millimetres and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.

(n) Sheets and plates (heading No. 73.13):

Rolled products (other than coils for re-rolling as defined in paragraph (k) above) of any thickness and, if in rectangles, of a width exceeding 500 mm.

Heading No. 73.13 is to be taken to apply, inter alia, to sheets or plates, which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

(o) Wire (heading No. 73.14):

Cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds thirteen millimetres. In the case of heading Nos. 73.26 and 73.27, however, the term "wire' is deemed to include rolled products of the same dimensions.

(p) Bars and rods (including wire rod) (heading No. 73.10):

Products of solid section which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons, or quadrilaterals with only two sides parallel and the other sides equal.

The expression also includes concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition.

Chapter 73

(q) Hollow mining drill steel (heading No. 73.10):

Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds fifteen millimetres but does not exceed fifty millimetres, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.18.

(r) Angles, shapes and sections (heading No. 73.11);

Products, other than those falling within heading No. 73.16, which do not conform to the entirety of any of the definition (h), (ij), (k), (l), (m), (n) and (o) above, and which do not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow.

2. Headings Nos. 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No. 73.15).

3. Iron and steel products of the kind described in any of the headings Nos. 73.06 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.

4 Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.

5. The expression "high-pressure hydro-electric conduits of steel" (heading No. 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding four hundred millimetres and of a wall thickness exceeding 10.5 millimetres.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
73.01 Pig iron, cast iron and spiegelesen, in pigs, blocks, lumps and similar forms	0	0	
73.02 Ferro-alloys	0	0	
73.03 Waste and scrap metal of iron or steel	0	0	
73.04 Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel	0	0	
73.05 Iron or steel powders; sponge iron or steel	0	0	
73.06 Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel	0	0	
73.07 Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel, pieces roughly shaped by forging, of iron or steel	0	0	
73.08 Iron or steel coils for re-rolling	0	0	
73.09 Universal plates of iron or steel	0	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	0	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:			
(A) Iron and steel joists	27	13	
(B) Other	0	0	
73.12 Hoop and strip, of iron or steel, hot-rolled or cold-rolled	0	0	
73.13 Sheets and plates, of iron or steel, hot-rolled or cold-rolled	0	0	

Chapter 73

Tariff Heading		General	European Economic Community	Remarks
73.14	Iron or steel wire whether or not coated, but not insulated	0	0	
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14	0	0	
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-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	0	0	
73.17	Tubes and pipes, of cast iron	27	13	
	Note: For agricultural use	0	0	
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits	27	13	
	Note: For industrial production and agricultural use	0	0	
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced	27	13	
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel	27	13	
	Note: For agricultural use	0	0	
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:			
	(A) Glass houses	0	0	
	(B) Shutter slats imported for industrial production	0	0	
	(C) Other	27	13	
73.22	Reservoirs, tanks, vats and smilar containers, for any material (other than compressed or liquified gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:			
	(A) Industrial containers	0	0	
	(B) Other	27	13	
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	0	0	
73.24	Containers, of iron or steel, for compressed or liquified gas	0	0	

Chapter 73

Tariff Heading	General	European Economic Community	Remarks
73.25 Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	0	0	
73.26 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	27	13	
73.27 Gauze, cloth, grill, netting, fencing, rein-forcing fabric and similar materials, of iron or steel wire:			
(A) Steel fabric (wire mesh) for the re-inforcement of concrete	0	0	
(B) Other	27	13	
Note to B: For agricultural use if so certified by the Director of Agriculture or for industrial production	0	0	
73.28 Expanded metal, of iron or steel	27	13	
73.29 Chain and parts thereof, of iron or steel	27	13	
73.30 Anchors and grapnels and parts thereof, of iron or steel	27	13	
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:			
(A) Common wire nails, with or without head, including "staples nails"	37	23	
(B) Other	0	0	
73.32 Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers, and spring washers, of iron or steel:			
(A) Wood screws	37	23	
(B) Other	0	0	
73.33 Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel	0	0	
73.34 Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel:			
(A) Hairpins, curling grips and the like	37	23	
(B) Other	0	0	
73.35 Springs and leaves for springs, of iron or steel:			
(A) Spiral springs, flat and other	0	0	

Chapter 73

Tariff Heading	General	European Economic Community	Remarks
(B) Other	27	13	
73.36 Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel	37	23	
73.37 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	37	23	
Note: For glasshouses and animal husbandry ...	0	0	
73.38 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	37	23	
73.39 Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	37	23	
73.40 Other articles of iron or steel:			Note to TN 73.40A: Definition of "listed articles for local industries" see Note to T.N. 39.07A.
(A) Listed articles for local industries	0	0	
(B) Wrought iron work	47	30.5	
(C) Other	37	23	

Chapter 74

COPPER AND ARTICLES THEREOF

NOTES

1. For the purposes of heading No. 74.02, the expression "master alloys" means alloys (except copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus) containing with other alloy elements more than 10% by weight of copper, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, desulphurising agents or for similar uses in the metallurgy of non-ferrous metals. (Copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus falls within heading No. 28.55 and not within this Chapter).

2. In this Chapter the following expressions have the meanings hereby assigned to them:

   (a) Wire (heading No. 74.03):
   Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds six millimetres.

   (b) Wrought bars, rods, angles, shapes and sections (heading No. 74.03):

   Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products falling within other headings, Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, wire-rod or tubes, are however to be taken to be unwrought copper of heading No. 74.01.

   (c) Wrought plates, sheets and strip (heading No. 74.04):

   Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, and of which the thickness exceeds 0.15 millimetres but does not exceed one tenth of the width.

   Heading No. 74.04 is to be taken to apply, inter alia, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

3. Heading No. 74.07 is to be taken to apply *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 74.08 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
74.01 Copper matte; unwrought copper (refined or not); copper waste and scrap	0	0	
74.02 Master alloys	0	0	
74.03 Wrought bars, rods, angles, shapes and sections, of copper; copper wire	0	0	
74.04 Wrought plates, sheets and strip, of copper	0	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 millimetres	0	0	
74.06 Copper powders and flakes	0	0	
74.07 Tubes and pipes and blanks therefor, of copper; hollow bars of copper	0	0	
74.08 Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	0	0	
74.09 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-insulated, but not fitted with mechanical or thermal equipment:			

Chapter 74

	Tariff Heading	*General*	*European Economic Community*	*Remarks*
	(A) Industrial containers	0	0	
	(B) Other	27	13	
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wire and cables	0	0	
74.11	Gauze, cloth, grill, netting, fencing reinforcing fabric and similar materials (including endless bands), of copper wire	0	0	
74.12	Expanded metal, of copper	0	0	
74.13	Chain and parts thereof, of copper	27	13	
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper	0	0	
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper	0	0	
74.16	Springs, of copper	0	0	
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	37	23	
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	37	23	Note to TN 74.19 (A): Definition of "listed articles for local industries" see Note to TN 39.07 (A).
74.19	Other articles of copper:			
	(A) Listed articles for local industries	0	0	
	(B) Other	37	23	

Chapter 75

NICKEL AND ARTICLES THEREOF

NOTES

1. In this Chapter the following expressions have the meanings hereby assigned to them:

   (a) Wire (heading No. 75.02):

   Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross sectional dimension exceeds six millimeters.

   (b) Wrought bars, rods, angles, shapes and sections (heading No. 75.02):

   Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds six millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

   (c) Wrought plates, sheets and strip (heading No. 75.03):

   Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, and of which the thickness does not exceed one tenth of the width. Heading No. 75.03 is to be taken to apply, *inter alia,* to such products, whether or not cut to shape, performed, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 75.04 is to be taken to apply, *inter alia,* to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
75.01 Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap	0	0	
75.02 Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire	0	0	
73.03 Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes	0	0	
75.04 Tubes and pipes and blanks, therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel ...	0	0	
75.05 Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis ...	0	0	
75.06 Other articles of nickel:			
(A) Listed articles for local industries	0	0	Note to TN 75.06 A: Definition of "listed articles for local industries" see Note to TN 39.07 (A).
(B) Other	37	23	

Chapter 76

ALUMINIUM AND ARTICLES THEREOF

NOTES

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Wire (heading No. 76.02):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds six millimetres.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 76.02):

Rolled, extruded, drawn or forged products of sold section, of which the maximum cross-sectional dimension exceeds six millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plates, sheets and strip (heading No. 76.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6mm, and of which the thickness exceeds 0.20 mm but does not exceed one tenth of the width.

Heading No. 76.03 is to be taken to apply, inter alia, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2 Headings No. 76.06 is to be taken to apply, *inter alia,* to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threadede, drilled, waisted, cone-shaped or finned. Heading No. 76.07 is to be taken to apply, *inter alia,* to tube and pipe fittings which have been similarly treated.

Tariff Heading		*General*	*European Economic Community*	*Remarks*
76.01	Unwrought aluminium; aluminium waste and scrap	0	0	
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire	0	0	
76.03	Wrought plates, sheets and strip, of aluminium ...	0		
76.04	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. ...	37	23	
	Note: For industrial production	0	0	
76.05	Aluminium powders and flakes	0	0	
76.06	Tubes and pipes and blanks thereof, of aluminium; hollow bars of aluminium	0	0	
76.07	Tube and pipe fittings (for example, joints, elbows, socket and flanges), of aluminium	27	13	
76.08	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:			

Chapter 76

Tariff Heading		General	European Economic Community	Remarks
	(A) Glass houses for agricultural use	0	0	
	(B) Other	37	23	
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:			
	(A) Industrial containers	0	0	
	(B) Other	27	13	
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	0	0	
76.11	Containers, of aluminium, for compressed or liquified gas	0	0	
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	0	0	
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	27	13	
	Note: For industrial production	0	0	
76.14	Expanded metal, of aluminium	27	13	
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	37	23	
76.16	Other articles of aluminium:			
	(A) Listed articles for local industries	0	0	Note to TN 76.16 (A): Definition of "listed articles for local industries" see Note to TN 39.07 (A).
	(B) Venetian blinds	47	30.5	
	(C) Other	37	23	

Chapter 77

MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

Tariff Heading		*General*	*European Economic Community*	*Remarks*
77.01	Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap	0	0	
77.02	Wrought bars, rods, angles, shapes and sections of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium	0	0	
77.03	Other articles of magnesium	0	0	
77.04	Beryllium, unwrought or wrought and articles of beryllium	0	0	

Chapter 78

LEAD AND ARTICLES THEREOF

Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them:

   (a) Wire (heading No. 78.02):

   Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds six millimetres.

   (b) Wrought bars, rods, angles, shapes and sections (heading No. 78.02):

   Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds six millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms, and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

   (c) Wrought plates, sheets and strip (heading No. 78.03):

   Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1,700 grammes per square metre.

   Heading No. 78.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 78.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
78.01 Unwrought lead (including argentiferous lead); lead waste and scrap	0	0	
78.02 Wrought bars, rods, angles, shapes and sections, of lead; lead wire	0	0	
78.03 Wrought plates, sheets and strip, of lead	0	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^2; lead powders and flakes	0	0	
78.05 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 ...	27	13	
78.06 Other articles of lead:			
(A) Listed articles for local industries	0	0	Note to TN 78.06 (A):
(B) Other	27	13	Definition of "listed articles for local industries" see Note to TN 39.07 (A).

Chapter 79

ZINC AND ARTICLES THEREOF

NOTES

1. In this Chapter the following expressions have the meanings hereby assigned to them:

   (a) Wire (heading No. 79.02):

   Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds six millimetres.

   (b) Wrought bars, rods, angles, shapes and sections (heading No. 79.02):

   Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds six millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or descaling).

   (c) Wrought plates, sheets and strip (heading No. 79.03):

   Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, and of which the thickness does not exceed one tenth of the width.

   Heading No. 79.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 79.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
79.01 Unwrought zinc; zinc waste and scrap.	0	0	
79.02 Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire	0	0	
79.03 Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes	0	0	
79.04 Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc	27	13	
79.05 Gutters, roof capping, skylight frames, and other fabricated building components, of zinc	27	13	
79.06 Other articles of zinc:			
(A) Listed articles for local industries	0	0	Note to TN 79.06 (A):
(B) Other	37	23	Definition of "listed articles for local industries" see Note to TN 39.07 (A).

Chapter 80

TIN AND ARTICLES THEREOF

NOTES

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Wire (heading No. 80.02):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross sectional dimension exceeds six millimetres.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 80.02):
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds six millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plates, sheets and strip (heading No. 80.03):
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding one kilogramme per square metre.

Heading No. 80.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles of or products falling within other headings.

2. Heading No. 80.05 is to be taken to apply, *inter alia,* to tubes, pipes, hollow bars and tube and pipe fittings, which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
80.01 Unwrought tin; tin waste and scrap	0	0	
80.02 Wrought bars, rods, angles, shapes and sections, of tin; tin wire	0	0	
80.03 Wrought plates, sheets and strip, of tin	0	0	
80.04 Tin foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m^2; tin powders and flakes	0	0	
80.05 Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	27	13	Note to TN 80.06 (A): Definition of "listed articles for local industries" see Note to TN 39.07 (A).
80.06 Other articles of tin:			
(A) Listed articles for local industries	0	0	
(B) Other	37	23	

Chapter 81

OTHER BASE METALS EMPLOYED IN METALLURGY AND ARTICLES

NOTE

Heading No. 81.04 is to be taken to apply only to the following base metals: bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, antimony, titanium thorium, thallium, uranium depleted in U235 vanadium, zrconium. The heading also covers cobalt mattes, cobalt speiss and other intermediates products of cobalt metallurgy, and cermets.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
81.01 Tungsten (wolfram), unwrought or wrought, and articles thereof	0	0	
81.02 Molybdenum, unwrought or wrought, and articles thereof	0	0	
81.03 Tantalum, unwrought or wrought, and articles thereof	0	0	
81.04 Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof	0	0	

Chapter 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF

NOTES

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure and chiropody sets, and goods classified in headings Nos. 82.07 and 82.15, the present Chapter covers only articles with a blade, working edge, working surface or other working part of:
   (a) Base metal;
   (b) Metal carbides;
   (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; or
   (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

   Cutting plates for electric hair clippers are to be classified in heading No. 82.13 and blades and heads for electric shavers are to be classified in heading No. 82.11.

3. Sets other than manicure or chiropody sets (heading No. 82.13) comprising an assortment of tools, cutlery, spoons, forks or other articles of a kind falling within the different headings of this Chapter, fitted in cabinets, boxes, cases or the like, are to be classified as that one of the constituent articles which is chargeable with the highest rate of duty.

4. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
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	0	0	
82.02 Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):			
(A) Hand saws	17	3	
(B) Other	0	0	
82.03 Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforatng punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps	17	3	
82.04 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)	17	3	
82.05 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-drivng), including dies for wire drawing, extrusion dies for metal, and rock drilling bits:			
(A) Interchangeable tools for hand tools	17	3	

Chapter 82

Tariff Heading		General	European Economic Community	Remarks
	(B) Other	0	0	
82.06	Knives and cutting blades, for machines or for mechanical appliances	0	0	
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium) ...	0	0	
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding ten kilogrammes and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	37	23	
82.09	Knives with cutting blades, serrated or not (including pruning knives) other than knives falling within heading No. 82.06:			
	(A) Pruning, budding and grafting knives	0	0	
	(B) Other	37	23	
82.10	Knife blades	0	0	
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips)	27	13	
82.12	Scissors (including tailers' shears), and blades therefor	37	23	
82.13	Other articles of cutlery for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files:			
	(A) For agriculture	0	0	
	(B) Barber's clippers	0	0	
	(C) Other	37	23	
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	27	13	
82.15	Handles of base metal for articles falling within heading 82.09, 82.13 or 82.14	0	0	

Chapter 83

MISCELLANEOUS ARTICLES OF BASE METAL

NOTE

In this Chapter reference to parts of articles is in no case to be taken as applying to cables, chains,n ails, bolts, nuts, screws, springs or other articles of iron or steel of a kind described in heading No. 73.25, 73.29, 73.31, 73.32 or 73.35, nor to similar articles of other base metals (Chapters 74 to 81 inclusive).

Tariff Heading	*General*	*European Economic Community*	*Remarks*
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:			
(A) Locks and frames incorporating locks, for handbags, trunks and the like as well as parts thereof	0	0	
(B) Other	27	13	
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:			
(A) Automatic door closers, base metal hat-racks, hat-pegs and the like	37	23	
(B) Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks caskets and the like	27	13	
(C) Metal handles, hinges and bumpers (covers) for handbags, trunks and the like	0	0	
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	37	23	
83.04 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	48	31.2	
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	37	23	
Note: Fittings for industrial production	0	0	
83.06 Statuettes and other ornaments of a kind used indoors, of base metals	57	37	
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) ...			
(A) Fishing lamps and fittings as certified by the Director of Agirculture	0	0	

Chapter 83

Tariff Heading		General	European Economic Community	Remarks
	(B) Other	37	23	
83.08	Flexible tubing and piping, of base metal	27	13	
83.09	Clasps, frames withc lasps 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	0	0	
83.10	Beads and spangles, of base metal	0	0	
83.11	Bells and gongs, non-electric, of base metal and parts thereof of base metal	37	23	
83.12	Photograph, picture and similar frames, of base metal; mirrors of base metal	37	23	
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plumbs, case corner protectors and other packing accessories, of base metal			
	(A) Crown corks	(i) 47 but not less than 2c9 per gross (ii) 90c per gross	(i) 33 but not less than 2c per gross (ii) 90c per gross	Crown Corks imported for sealing bottles containing alcoholic beverages may be exempted from additional duty of 90c per gross subject to the provisions of regulations made under the principal law.
	(B) Other	0	0	
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal:			
	(A) Motor vehicle number plates	51	30	
	(B) Other	37	23	
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with fblux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wires and rods of agglomerated base metal powder, used for metal spraying	0	0	

Section XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF

Notes

1. This Section does not cover:

   (a) Transmission, conveyor or elevator belts or belting, artificial plastic material of Chapter 39, or of vulcanized rubber (heading No. 40.10); or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example washers) (heading No. 40.14);

   (b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for industrial purposes;

   (c) Bobbins, spools, cops, cones, cores, reels and similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

   (d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.21;

   (e) Transmission, conveyor or elevator belts or textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17);

   (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading No. 71.02 or 71.03, or articles wholly of such stones of heading No. 71.15;

   (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);

   (h) Endless belts of metal wire or strip (Section XV);

   (ij) Articles falling within Chapter 82 or 83;

   (k) Vehicles, aircraft, ships or boats, of Section XVII;

   (l) Articles falling within Chapter 90;

   (m) Clocks, watches and other articles falling within Chapter 91;

   (n) Interchangeable tools of heading No. 82.05 and brushes of a kind used as parts of machines of heading No. 96.02; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45, or 59; or heading No. 68.04 or 69.09); or

   (o) Articles falling within Chapter 97.

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles described in headings Nos. 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules:

   (a) Goods of a kind described in any of the headings of Chapter 84 and 85 (other than headings Nos. 84.65 and 85.28) are in all cases to be classified in their respective headings;

   (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including a machine falling within heading No. 84.59 or 85.22) are to be classified with the machines of that kind. However, goods which are equally suitable for use principally with the goods of headings Nos. 85.13 and 85.15 are to be classified in heading No. 85.13;

   (c) All other parts are to be classified in heading No. 84.65 or 85.28.

3. Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances.

5. For the purposes of these Notes, the expression "machine" means any machine, apparatus or appliance of a kind falling within Section XVI.

Chapter 84

BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

NOTES

1. This Chapter does not cover:

(a) Millstones, grindstones and other articles falling within Chapter 68;

(b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);

(c) Laboratory glassware of heading No. 70.17; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21);

(d) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapters 74 to 81); or

(e) Tools for working in the hand of heading Nos. 85.05 or electro-mechanical domestic appliances of heading No. 85.06.

2. Subject to the operation of Notes 3 and 4 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.21 and at the same time to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the ppropriate heading of the former grouj and not the latter.

Heading No. 84.17 is, however, to be taken not to apply to:

(a) Germination plant, incubators and brooders (heading No. 84.28);

(b) Grain dampening machines (heading No. 84.29);

(c) Diffusing apparatus for sugar juice estraction (heading No. 84.30);

(d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.40); or

(e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.19 is to be taken not to apply to:

(a) Sewing machines for closing bags or similar containers (heading No. 84.41); or

(b) Office machinery of heading No. 84.54.

3. (A) For the purposes of heading No. 84.53, the expression "automatic data processing machines" means:

(a) Degital machines having storages capable of storing not only the processing program or programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language. These machines must have a main storage which is directly accessible for the execution of a program and which has a capacity at least sufficient to store those parts of the processing and translating programs and the data immediately necessary for the current processing run.

They must also be able themselves, on the basis of the instructions contained in the initial program, to modify, by logical decision its execution during the processing run;

(b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;

(c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions:

(a) it is connectable to the central processing unit either directly or through one or more other units;

(b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system). Such units imported separately are also to be classified in heading No. 84.53.

4. Heading No. 84.62 is to be taken to apply, *inter alia,* to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm. whichever is less. Other steel balls are to be classified under heading No. 73.40.

5. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.
Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.59. Heading No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
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	0	0	
84.02 Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, super-heaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	0	0	

Chapter 84

Tariff Heading	General	European Economic Community	Remarks
84.03 Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	0	0	
84.04 Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	0	0	
84.05 Steam and other vapour power units, not incorporating boilers	0	0	
84.06 Internal combustion piston engines:			
(A) Marine engines and parts:			
(i) imported for a specified vessel under construction or repair being a vessel on which no import duties are leviable under Chapter 89 of this Act	0	0	
(ii) Other	51	30	
Note to (A): For fishing industry if so certified by the Director of Agriculture	0	0	
(B) Vehicle engines and parts:			
(i) Engines up to 500 c.c.	51	30	
(ii) Engines over 500 c.c. up to 1200 c.c. ...	51 but not less than £M25	30 but not less than £M10	
(iii) Engines over 1200 c.c. up to 2000 c.c. ...	51 but not less than £M35	30 but not less than £M21	
(iv) Engines over 2000 c.c. up to 3500 c.c. ...	51 but not less than £M45	30 but not less than £M27	
(v) Engines over 3500 c.c.	30	15	
(vi) Parts	51	30	
(C) Other engines and parts	27	13	
Note to (C): For industrial production and agricultural use	0	0	
84.07 Hydraulic engines and motors (including water wheels and water turbines)	0	0	
84.08 Other engines and motors	0	0	
84.09 Mechanically propelled road rollers	0	0	
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	27	13	

Chapter 84

Tariff Heading	General	European Economic Community	Remarks
Note: For industrial production and agricultural use	0	0	
84.11 Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:			
(A) Of the household type	27	13	
(B) Other	0	0	
84.12 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:			
(A) Of the household type	35	30	
(B) Other	0	0	
84.13 Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers mechanical grates, mechanical ash dischargers and similar appliances	0	0	
84.14 Industrial and laboratory furnaces and ovens, non-electric	0	0	
84.15 Refrigerators and refrigerating equipment (electrical and other)	37	23	
Note: For industrial production and agricultural use	0	0	
84.16 Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	0	0	
84.17 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	0	0	
84.18 Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases	0	0	
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:			
(A) Dish washing machines of the household type:	37	23	
(B) Other	0	0	

Chapter 84

Tariff Heading	*General*	*European Economic Community*	*Remarks*
84.20 Weighing machinery (excluding balances of a sensitivity of five centigrammes or better), including weight-operated counting and checking machines; weighing machine weights of all kinds:			
(A) Of the household type	37	23	
(B) Other	0	0	
84.21 Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances, steam or sand blasting machines and similar jet projecting machines:			
(A) Fire extinguishers	27	13	
(B) Other	0	0	
84.22 Lifting, handling, loading or unloading machinery, telphers 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	0	0	
84.23 Excavating, levelling, tamping, boring and extracting machinery, stationery or mobile, for earth, minerals or ares (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments)	0	0	
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	0	0	
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)	0	0	
84.26 Dairy machinery (including milking machines) ...	0	0	
84.27 Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	0	0	
84.28 Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	0	0	
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	0	0	
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	0	0	

Chapter 84

Tariff Heading	*General*	*European Economic Community*	*Remarks*
84.31 Machinery for making or finishing cellulosic pulp, paper or paperboard	0	0	
84.32 Book-binding machinery, including booksewing machines	0	0	
84.33 Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paper board	0	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 flongs and matrices printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for exmaple, planed, grained or polished)	0	0	
84.35 Other printing machinery; machines for uses ancillary to printing	0	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	0	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	0	0	
84.38 Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles)	0	0	
84.39 Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks)	0	0	
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, wall-paper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks, or rollers therefor:			
(A) Of the household type	37	23	
(B) Other	0	0	
84.41 Sewing machines; furniture specially designed for sewing machines; sewing machine needles	0	0	

Chapter 84

Tariff Heading	General	European Economic Community	Remarks
84.42 Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	0	0	
84.43 Convertors, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	0	0	
84.44 Rolling mills and rolls therefor	0	0	
84.45 Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50	0	0	
84.46 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	0	0	
84.47 Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic material or other hard carving materials, other than machines falling within heading No. 84.49	0	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	0	0	
84.49 Tools for working in the hand, pneumatic or with self-contained non-electric motor	0	0	
84.50 Gas-operated welding, brazing, cutting and surface tempering appliances	0	0	
84.51 Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines ...	25	16.2	
84.52 Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device	25	16.2	
84.53 Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	0	0	
84.54 Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines)	27	13	
84.55 Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54	27	13	
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 ...	0	0	

Tariff Heading	General	European Economic Community	Remarks
84.57 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	0	0	
84.58 Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	37	13	
84.59 Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter	0	0	
84.60 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	0	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	27	13	
Note: Parts for agricultural or fishing use if so certified by the Director of Agriculture and parts for industrial production	0	0	
84.62 Ball, roller or needle roller bearings	0	0	
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:			
(A) For motor vehicles	51	30	
(B) Other	27	13	
Note: Parts for agricultural or fishing use if so certified by the Director of Agriculture and parts for industrial production	0	0	
84.64 Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paper-board) 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:			
(A) For motor vehicles	51	30	
(B) Other	27	13	
Note: Parts for agricultural or fishing use if so certified by the Director of Agriculture and parts for industrial production	0	0	
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:			
(A) For motor vehicles	51	30	
(B) Other	27	13	
Note: For industrial production, agricultural and fishing use	0	0	

Chapter 85

ELECTRICAL MACHINERY AND EQUIPMENT; PARTS THEREOF

NOTES

1 This Chapter does not cover:

(a) Electrically warmed blankets, bed pads, footmuffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;

(b) Articles of glass of heading No. 70.11; or

(c) Electrically heated furniture of Chapter 94.

2. Heading No. 85.01 is to be taken not to apply to goods described in heading No. 85.08, 85.09 or 85.21, other than metal tank mercury arc rectifiers which remain classified in heading No. 85.01.

3. Heading No. 85.06 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes:

(a) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight;

(b) Other machines provided the weight of such other machines does not exceed 20 kg.

The heading does not however, apply to dish washing machines (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 84.40), roller and other ironing machines (heading No. 84.16 or 84.40), sewing machines (heading No. 84.41) or to electro-thermic appliances (heading No. 85.12).

4. For the purposes of heading No. 85.19, "printed circuits" are to be taken to be circuits obtained by forming on an insulating base, by any printing process (for example, em-technique, conductor elements contacts or other printed component (for example, inductances, resistores, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

The term "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.21.

5. For the purposes of heading No. 85.21:

(A) "Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field;

(B) "Electronic microcircuits" are to be taken to be:

(a) Microassemblies of the "fagot" module, moulded module, micromodule and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and interconnected;

(b) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentialy) and on the surface of a semi-conductor material doped silicon, for example) and are inseparably associated;

(c) Hybrid integrated circuits in which passive and active elements, some obtained by thin- or thick-film technology (resistors, capacitors, interconnections, etc.) others by semiconductor technology (diodes, transistors, monolithic integrated circuits, etc.), combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include miniaturised discrete components.

For the classification of the articles defined in this Note, heading No. 85.21 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
85.01 Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors ...	27	13	
Note: For industrial production, agricultural and fishing use	0	0	
85.02 Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings, electro-magnetic brakes; electro-magnetic lifting heads ...	0	0	
85.03 Primary cells and primary batteries	27	13	
85.04 Electric accumulators:			
(A) Containers, covers and separator plates ...	0	0	

Chapter 85

Tariff Heading	General	European Economic Community	Remarks
(B) Motor vehicles accumulators	37 but not less than £M1.15,0 per accumulator	23 but not less than £M1.00,0 per accumulator	
(C) Other	37	23	
85.05 Tools for working in the hand, with self-contained electric motor	0	0	
85.06 Electro-mechanical domestic appliances, with self-contained electric motor	37	23	
85.07 Shavers and hair clippers, with self-contained electric motor:			
(A) Shavers	37	23	
(B) Other	0	0	
85.08 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	27	13	
85.09 Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles:			
(A) For motor vehicles	51	30	
(B) Other	37	23	
85.10 Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09 ...	37	23	
Note: Battery markers certified by the Director of Agriculture as being imported exclusively for fishing purposes	0	0	
85.11 Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting	0	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 ...	37	23	
Note: For industrial production and agricultural use	0	0	
85.13 Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)	37	23	
85.14 Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	37	23	

Chapter 85

Tariff Heading	General	European Economic Community	Remarks
85.15 Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:			
(A) Transmission, reception apparatus, and television cameras used in radio, television, telegraph and telephone stations	0	0	
(B) Navigational aid and radar apparatus	0	0	
(C) Other:			
(1) Wireless sets	60	55	
(2) Radio gramophones	60	55	
(3) Television receivers	60	55	
(4) Other	60	55	
85.16 Electric traffic control equipment for railways, roads or inland water-ways and equipment used for similar purposes in port installations or upon airfields	0	0	
85.17 Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16	37	23	
85.18 Electrical capacitors, fixed or variable	37	23	
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 arrestors, surge suppressors, plugs, lampholders and junction boxes), resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels			
(A) For motor vehicles	50	30	
(B) Of the household type:			
(i) Leakage circuit breakers	0	0	
(ii) Other	37	23	
(C) Other	0	0	
85.20 Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps); arc-lamps; electrically ignited photographic flashbulbs:			
(A) Electrodes for neon lights	0	0	
(B) Other	37	23	

Chapter 85

Tariff Heading	General	European Economic Community	Remarks
85.21 Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; electronic micro-circuits			
(A) Parts of industrial statistical and similar machinery	0	0	
(B) Other	50	45	
85.22 Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter	37	23	
85.23 Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:			
(A) Magnet winding wire	0	0	
(B) Other	37	23	
85.24 Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes	0	0	
85.25 Insulators of any material	27	13	
Note: For industrial production	0	0	
85.26 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	0	0	
85.27 Electrical conduit tubing and joints therefor, of base metal lined with insulating material	27	13	
85.28 Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	27	13	
Note: For industrial production	0	0	

Section XVII

VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT

NOTES

1. This Section does not cover articles falling within heading No. 97.01, 97.03 or 97.08, or bobsleighs, toboggans and the like falling within heading No. 97.06

2. Throughout this Section the expressions "parts" and "parts and accessories" are to be taken not to apply to the following articles, whether or not they are identifiable as for the goods of this Section:

   (a) Joints, washers and the like (classified according to their constituent material or in heading No. 84.64);

   (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);

   (c) Articles falling within Chapter 82 (tools);

   (d) Articles falling within heading No. 83.11;

   (e) Machines and mechanical appliances and other articles falling within headings Nos. 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63;

   (f) Electrical machinery and equipment (Chapter 85);

   (g) Articles falling within Chapter 90;

   (h) Clocks (Chapter 91);

   (ij) Arms (Chapter 93);

   (k) Brushes of a kind used as parts of vehicles (heading No. 96.02).

3. References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

   (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

   (b) In Chapter 87 if designed to travel over land or over both land and water;

   (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

   Parts and accessories of air-cushions vehicles are to be classified in the same way as those of vehicles falling within the heading in which the air-cushion vehicles are classified under the above provisions.

   Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and traffic control equipment for hovertrain transport systems as traffic control equipment for railways.

Chapter 86

RAILWAY AND TRAMWAY LOCOMOTIVES; ROLLING STOCK AND PARTS THEREOF; RAILWAY AND TRAMWAY TRACK FIXTURES AND FITTINGS; TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS (NOT ELECTRICALLY POWERED)

NOTES

1. This Chapter does not cover:

   (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 44.07 or 68.11);

   (b) Railway or tramway track construction material of iron or steel falling within heading No. 73.16; or

   (c) Electrically powered signalling apparatus falling within heading No. 85.16.

2. Heading No. 86.09 is to be taken to apply, inter alia, to:

   (a) Axles, wheels, metal tyres, hoops and hubs and other parts of wheels;

   (b) Frames, underframes and bogies;

   (c) Axles boxes; brake gear;

   (d) Buffers for rolling-stock; coupling gear and corridor connections;

   (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading No. 86.10 is to be taken to apply, inter alia, to:

Chapter 86

(a) Assembled track, turntables, platform buffers, loading gauges;

(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, whether or not they are fitted for electric lighting.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
86.01 Steam rail locomotives and tenders	0	0	
86.02 Electric rail locomotives, battery operated or powered from an external source of electricity	0	0	
86.03 Other rail locomotives	0	0	
86.04 Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	0	0	
86.05 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 Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles ...	0	0	
86.07 Railway and tramway goods vans, goods wagons and trucks	0	0	
86.08 Containers specially designed and equipped for carriage by one or more modes of transport	0	0	
86.09 Parts of railway and tramway locomotives and rolling-stock	0	0	
86.10 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	

Chapter 87

VEHICLES, OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS THEREOF

Notes

The headings of this Chapter are to be taken not to apply to railway or tramway rolling-stock designed solely for running on rails.

1. For the purposes of this Chapter, tractors are deemed to be vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools,seeds, fertilisers or other goods.

2. Motor chassis fitted with cabs are to be treated as falling within heading No. 87.02 and not within heading No. 87.04

3. Headings Nos. 87.10 and 87.14 are to be taken not to apply to children's cycles which are not fitted with ball bearings nor to children's cycles which, though fitted with ball bearings are not constructed in the normal form of adults' cycles. Such children's cycles are to be treated as falling within heading No. 97.01.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
87.01 Tractors (other than those falling within heading No. 87.07), whether or not fitted with power, take-offs, winches or pulleys:			Note to TN 87.02 (C). The duty chargeable on motor vehicles imported other than in a new (unused) condition shall be calculated on the following price: During the first six months of use the invoice price, i.e. the ex-works price, plus normal freight and insurance. During the second six months of use a reduction of 10% from the CIF price. For motor vehicles imported after the first year of use a reduction of 10% from the CIF price for each completed year of use. Provided that no reduction shall lead to a duty lower than the minimum duty prescribed. Provided also that where a higher amount of duty would result if such motor vehicle is assessed under the provisions of Section 8 of the Import Duties Act, 1976 then such higher amount of duty shall be charged.
(A) Tractors designed solely for the haulage of road vehicles	30	15	
(B) Other	0	0	
87.02 Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09):			
(A) Vehicles (excluding buses) in completely knocked down condition	30	15	
(B) Chassis fitted with engine and cab for buses, trucks and vans	30	15	
(C) Other	70 but not less than £M140 per passenger car and £M161 per other vehicle	55 but not less than £M110 per passenger car and £M143 per other vehicle	
87.03 Special purposes motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, search-light lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02	Same rate as 87.02		
87.04 Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:			
(A) For buses, trucks and vans	30	15	
(B) Other	60	45	
87.05 Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	Rates as in respective Tariff Numbers		

Chapter 87

Tariff Heading	General	European Economic Community	Remarks
87.06 Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	51	30	
Note: Identifiable parts of vehicles of heading No. 87.01 (not falling under any other heading of the tariff) imported exclusively for agricultural use ...	0	0	
87.07 Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles	0	0	
87.08 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	0	0	
87.09 Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds:			
(A) Motor cycles and auto-cycles	65 Subject to a minimum duty of £M65 for vehicles with engine capacity of 250 c.c. and over and of £M32.50,0 for vehicles with engine capacity below 25 c.c.	42.2 Subject to a minimum duty of £M42.25,0 for vehicles with engine capacity of 250 c.c. and over and of £M21.12,5 for vehicles with engine capacity below 25 c.c.	
(B) Side-cars	65	42.2	
(C) Cycles with auxiliary motor	65	42.2	
87.10 Cycles (including delivery tricycles), not motorised ...	37	23	
87.11 Invalid carriages, fitted with means of mechanical propulsion (motorised or not)	0	0	
87.12 Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11:			
(A) Parts of articles falling within heading 87.09 ...	51	30	
(B) Parts of articles falling within heading 87.10 ...	27	13	
(C) Parts of articles falling within heading 87.11 ...	0	0	

Chapter 87

Tariff Heading	General	European Economic Community	Remarks
87.13 Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof:			
(A) Invalid carriages (other than motorised or otherwise mechanically propelled)	0	0	
(B) Other	27	13	
87.14 Other vehicles (including trailers), not mechanically propelled, and parts thereof:			
(A) Wheelbarrows	17	3	
(B) Other	37	23	

Chapter 88

AIRCRAFT AND PARTS THEREOF; PARACHUTES; CATAPULTS AND SIMILAR AIRCRAFT LAUNCHING GEAR; GROUND FLYING TRAINERS

Tariff Heading	*General*	*European Economic Community*	*Remarks*
88.01 Balloons and airships	0	0	
88.02 Flying machines, gliders and kites; rotochutes ...	0	0	
88.03 Parts of goods falling in heading No. 88.01 or 88.02	0	0	
88.04 Parachutes and parts thereof and accessories thereto	0	0	
88.05 Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the fore-going articles	0	0	

Chapter 89

SHIPS, BOATS AND FLOATING STRUCTURES

NOTE

A hull, unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified within heading No. 89.01 if it does not have the essential character of a vessel of a particular kind.

Tariff Heading	General	European Economic Community	Remarks
89.01 Ships, boats and other vessels not falling within any of the following headings of this Chapter:			Note to TN 89.01: The tonnage of a vessel shall be calculated as follows: $\frac{(l-b) \times b \times b/2}{94}$ "l" is the length of the vessel to be measured as the overall length (in feet) at the deck. "b" is the beam to be measured as the maximum outside width (in feet) at the deck.
(A) Vessels, other than yachts and pleasure craft, with a tonnage of 10 tons and more	0	0	
(B) Yachts and pleasure craft of a tonnage of 5 tons and over when these are imported:			
(a) by persons who are not			
(1) citizens of Malta,			
(2) returned emigrants,			
(3) foreigners residing in Malta being the holders of a residence permit issued under sub-section (1) of section 7 of the Immigration Act, 1970, unless the purchase price has been obtained from funds other than local funds, or			
(b) by any company registered in Malta with not more than 10% of its shares being owned by persons mentioned in paragraph (a) of this sub-heading provided that the purchase price has been obtained from funds other than local funds:			
Provided that yachts and pleasure craft imported as not subject to duty under this sub-heading shall be subject to duty under sub-heading (C) as soon as they are disposed of in favour of any person mentioned in paragraph (a) of this sub-heading	0	0	
(C) Other	60	46	
89.02 Vessels specially designed for towing (tugs) or pushing other vessels	0	0	
89.03 Light-vessels, fire floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks	0	0	
89.04 Ships, boats and other vessels for breaking up ...	0	0	
89.05 Floating structures other than vessels (for example, coffer dams, landing stages, buoys and beacons) ...	0	0	

Section XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; PARTS THEREOF

Chapter 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; PARTS THEREOF

NOTES

1. This Chapter does not cover:

(a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40.14 of leather or of composition leather, falling within heading No 42.04, or of textile material (heading No. 59.17);

(b) Refractory goods of heading No. 69.03; laboratory, chemical or industrial ware of heading No. 69.09;

(c) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.12 or Chapter 71;

(d) Goods falling within heading No. 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18;

(e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);

(f) Pumps incorporating measuring devices, of heading No. 84.10; weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84.20); lifting and handling machinery of heading No. 84.22; fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); valves and other appliances of heading No. 84.61;

(g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No. 85.09, and radio navigational aid or radar apparatus of heading No. 85.15;

(h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.11); magnetic soundheads (heading No. 92.13);

(ij) Articles of Chapter 97;

(k) Capacity measures, which are to be classified according to the material of which they are made; or

(l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).

2 Subject to Note 1 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any heading of this Chapter are to be classified as follows:

(a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (other than headings Nos. 84.65 and 85.28) are to be classified in that heading;

(b) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.

3. Heading No. 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter; such telescopic sights and telescopes are to be classified in heading No. 90.13.

4. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.16, are to be classified in heading No. 90.16.

5. Heading No. 90.28 is to be taken to apply, and apply only to:

(a) Instruments or apparatus for measuring or checking electrical quantities;

(b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;

(c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations; and

(d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

6. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Chapter 90

Tariff Heading	General	European Economic Community	Remarks
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	0	0	
90.02 Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	47	30.5	
90.03 Frames and mountings, and parts thereof, for spectacles, prince-nez, lorgnettes, goggles and the like ...	27	13	
90.04 Spectacles, prince-nez, lorgnettes, goggles and the like, corrective, protective or other	27	13	
90.05 Refracting telescopes (monocular and binocular), prismatic or not	47	30.5	
90.06 Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	0	0	
90.07 Photographic cameras; photographic flashlight apparatus:			
(A) Apparatus and accessories for composing and preparing printing plates and cylinders by photographic means	0	0	
(B) Photographic cameras of a C.I.F. value of £M20 or over	57	37	
(C) Other	47	30.5	
90.08 Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles	47	30.5	
90.09 Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers	47	30.5	
90.10 Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photocopying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors	47	30.5	

Chapter 90

Tariff Heading		General	European Economic Community	Remarks
90.11	Microscopes and diffraction apparatus, electron and proton	0	0	
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	0	0	
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter:			
	(A) Searchlights imported for fishing purposes, if so certified by the Director of Agriculture ...	0	0	
	(B) Other	47	30.5	
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological, and geophysical instruments; compasses; rangefinders	0	0	
90.15	Balances of a sensitivity of five centigrammes or better, with or without their weights	0	0	
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors ...	27	13	
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments)	0	0	
90.18	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration; ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators):			
	(A) Medical aparatus not of the household type ...	0	0	
	(B) Other	37	23	
90.19	Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	0	0	
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like	0	0	
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses ...	0	0	

Chapter 90

Tariff Heading	General	European Economic Community	Remarks
90.22 Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	0	0	
90.23 Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:			
(A) Of the household type	37	23	
(B) Other	0	0	
90.24 Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gasses, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14 ...	0	0	
90.25 Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes	0	0	
90.26 Gas, liquid and electricity supply or production meters; calibrating meters therefor	0	0	
90.27 Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes	37	23	
Note: For industrial production	0	0	
90.28 Electrical measuring, checking, analysing or automatically controlling instruments and apparatus ...	0	0	
90.29 Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28 ...	0	0	

Chapter 91

CLOCKS AND WATCHES AND PARTS THEREOF

Notes

1. For the purposes of headings Nos. 91.02, and 91.07, the expression "watch movements" means movements regulated by a balance-wheel and hairspring or by any other system capable of determining intervals of time, not exceeding 12 mm in thickness when measured with the plate, the bridges and any additional outer plates.

2. Headings Nos. 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).

3. This Chapter does not cover parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified in heading No. 39.07). The Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock and watch springs are to be classified as clock or watch parts (heading No. 91.11).

4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.

5. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Customs Tariff		*General*	*European Economic Community*	*Remarks*
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches:			
	(A) Gold, silver or platinum watches (including rolled or plated with such metals)	60	45	
	(B) Other	42	27.3	
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03)	42	27.3	
91.03	Instruments panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	42	27.3	
91.04	Other clocks	42	27.3	
91.05	Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time ...	42	27.3	
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	42	27.3	
	Note: For industrial production and agricultural use	0	0	
91.07	Watch movements (including stop-watch movements), assembled	42	27.3	
91.08	Clock movements, assembled	42	27.3	
91.09	Watch cases and parts of watch cases			
	(A) Gold, silver or platinum (including rolled or plated with such metals)	60	45	
	(B) Other	42	27.3	
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	42	27.3	
91.11	Other clock and watch parts	42	27.3	

Chapter 92

MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; PARTS AND ACCESSORIES OF SUCH ARTICLES

NOTES

1. This Chapter does not cover:

(a) Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);

(c) Microphones, amplifiers, loud-speakers, head-phones switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter; sound recorders or reproducers combined with a radio or television receiver (heading No. 85.15);

(d) Brushes (for cleaning musical instruments) falling within heading No. 96.02;

(e) Toy instruments (heading No. 97.03);

(f) Collector's pieces or antiques (heading No. 99.05 or 99.06); or

(g) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).

2. Bows and sticks and similar devices used in playing the musical instruments of headings Nos. 92.02 and 92.06 imported with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Perforated music rolls (heading No. 92.10) and gramophone records and the like (heading No. 92.12) imported with an instrument are to be treated as separate articles and not as forming a part of such instrument.

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
92.01 Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps	37	23	
92.02 Other string musical instruments	37	23	
92.03 Pipe and reed organs, including harmoniums and the like	37	23	
92.04 Accordions, concertinas and similar musical instruments; mouth organs	37	23	
92.05 Other wind musical instruments:			
(A) Imported for band clubs	18	4	
(B) Other	37	23	
92.06 Percussion musical instruments (for example, drums) xylophones, cymbals, castanets):			
(A) Imported for band clubs	18	4	
(B) Other	37	23	
92.07 Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	37	23	

Chapter 92

Tariff Heading	General	European Economic Community	Remarks
92.08 Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes)	37	23	
92.09 Musical instrument strings	37	23	
92.10 Parts and accessories of musical instruments (other than strings) including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds	37	23	
92.11 Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic	60	55	
92.12 Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording	37	23	
92.13 Other parts and accessories of apparatus falling within heading No. 92.11	37	23	

Section XIX

ARMS AND AMMUNITION; PARTS THEREOF

Chapter 93

ARMS AND AMMUNITION; PARTS THEREOF

NOTES

1. This Chapter does not cover:
   - (a) Goods, falling within Chapter 36 (for example, percussion caps, detonators, signalling flares);
   - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
   - (c) Armoured fighting vehicles (heading No. 87.08);
   - (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90);
   - (e) Bows, arrows, fencing foils or toys falling within Chapter 97; or
   - (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06).
2. In heading No. 93.07, the reference to "parts thereof" is to be taken not to include radio or radar apparatus of heading No. 85.15.
3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading		*General*	*European Economic Community*	*Remarks*
93.01	Side-arms for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	80	65	
93.02	Revolvers and pistols, being firearms	80	65	
90.03	Artillery weapons, machine-guns, submachine-guns and other military firearms and projectors (other than revolvers and pistols)	80	65	
93.04	Other firearms, including very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like	80	65	
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	80	65	
93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms	80	65	
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition	80	65	

Section XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

FURNITURE AND PARTS THEREOF; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS

NOTES

1. This Chapter does not cover:
   (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62;
   (b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings; these are classified according to the constituent material (for example, in heading No. 44.27, 70.14 or 83.07);
   (c) Articles of stone, ceramic or any other material referred to in Chapter 68 or 69, used as seats, tables, or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69);
   (d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors) falling within heading No. 70.09;
   (e) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); and safes falling within heading No. 83.03;
   (f) Furniture specially designed as parts of refrigerators of heading No. 84.15; furniture specially designed for sewing machines (heading No. 84.41);
   (g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15);
   (h) Dentists' spittoons falling within heading No. 90.17;
   (ij) Goods falling within Chapter 91 (for example, clocks and clock cases);
   (k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13, or
   (l) Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for games (heading No. 97.04) or for conjuring tricks (heading No. 97.05).

2. The articles (other than parts) referred to in headings Nos. 94.01, 94.02 and 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

   This provision is, however, to be taken not to apply to the following which are still to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
   (a) Kitchen cabinets and similar cupboards;
   (b) Seats and beds;
   (c) Unit bookcases and similar unit furniture.

3. (a) In this Chapter references to parts of goods do not include references to sheets (whether or not cut to shape but not combined with other parts) of glass (including mirrors) or of marble or other stone.
   (b) Goods described in heading No. 94.04, imported separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
94.01 Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof:			
(A) Plywood seats and backs	25	10	
(B) Chairs and armchairs, including parts	47	30.5	
(C) Other, including parts	75	60	
94.02 Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles	0	0	

Chapter 94

Customs Tariff	*General*	*European Economic Community*	*Remarks*
94.03 Other furniture and parts thereof:			
(A) Of metal	47	30.5	
(B) Of wood:			
(1) Parts	75	60	
(2) Complete	75	60	
(C) Of other material	47	30.5	
(D) Special furniture (with cases or drawers) for printing works	0	0	
94.04 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):			
(A) Mattresses	47	30.5	
(B) Other	37	23	

Chapter 95

ARTICLES AND MANUFACTURES OF CARVING OR MOULDING MATERIAL

Note

1. This Chapter does not cover:
   - (a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking sticks);
   - (b) Fans or hand screen, non-mechanical (heading No. 67.05);
   - (c) Articles falling within Chapter 71 (for example, imitation jewellery);
   - (d) Cutlery or other articles falling within Chapter 82 with handles or other parts of carving or moulding materials; the headings of the present Chapter apply, however, to separately imported handles or other parts of such articles;
   - (e) Articles falling within Chapter 90 (for example, spectacle frames);
   - (f) Articles falling within Chapter 91 (for example, clock or watch cases);
   - (g) Articles falling within Chapter 92 (for example, musical instruments and parts thereof);
   - (h) Articles falling within Chapter 93 (arms and parts thereof);
   - (ij) Articles falling within Chapter 94 (furniture and parts thereof);
   - (k) Brushes, powder puffs or other articles falling within Chapter 96;
   - (l) Articles falling within Chapter 97 (toys, games and sport requisites);
   - (m) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs); or
   - (n) Collectors' pieces or antiques (Chapter 99).

Customs Tariff	*General*	*European Economic Community*	*Remarks*
95.01 Worked tortoise-shell and articles of tortoise shell	65	50	
95.02 Worked mother of pearl and articles of mother of pearl	65	50	
95.03 Worked ivory and articles of ivory	65	50	
95.04 Worked bone (excluding whalebone) and articles of bone (excluding whalebone)	65	50	
95.05 Worked horn, coral (natural or agglomerated and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material	65	50	
95.06 Worked vegetable carving material (for example, corozo), and articles of vegetable carving material ...	65	50	
95.07 Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances ...	65	50	
95.08 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:			
(A) Honeycombs	0	0	
(B) Other	65	50	

Chapter 96

BROOMS, BRUSHES, FEATHER DUSTERS, POWDER-PUFFS AND SIEVES

Notes

1. This Chapter does not cover:

   (a) Articles falling within Chapter 71;

   (b) Brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 90.17; or

   (c) Toys (Chapter 97).

2. In heading No. 96.03, the expression "prepared knots and tufts for broom or brush making" is to be taken to apply only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
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	37	23	
96.02 Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops:			
(A) Parts of industrial machines	0	0	
(B) Floor brooms	47	30.5	
(C) Other	37	23	
96.03 Prepared knots and tufts for broom or brush making	37	23	
96.04 Feather dusters	37	23	
96.05 Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	37	23	
96.06 Hand sieves and hand riddles, of any material ...	37	23	

Chapter 97

TOYS, GAMES AND SPORTS REQUISITES; PARTS THEREOF

NOTES

1. This Chapter does not cover:

   (a) Christmas tree candles (heading No. 34.06);

   (b) Fireworks or other pyrotechnic articles falling within heading No. 36.05;

   (c) Yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39, heading No. 42.06 or Section XI;

   (d) Sports bags or other containers of heading No. 42.02 or 43.03;

   (e) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61;

   (f) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62;

   (g) Sports footwear (other than skating boots with skates attached), cricket pads, shinguards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65;

   (h) Climbing sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);

   (ij) Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19;

   (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);

   (l) Articles falling within heading No. 83.11;

   (m) Sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII;

   (n) Children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No. 87.10);

   (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

   (p) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04);

   (q) Decoy calls and whistles (heading No. 92.08);

   (r) Arms or other articles of Chapter 93; or

   (s) Racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).

2. The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.

3. In heading No. 97.02 the term "dolls" is to be taken to apply only to such articles as are representations of human beings.

4. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those artcles.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
97.01 Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs	30	16	
97.02 Dolls	30	16	
97.03 Other toys; working models of a kind used for recreational purposes	30	16	
97.04 Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):			
(A) Coin or disc operated machines of the kinds used in cafes, funfairs, etc., for games of skill or chance (e.g. pintables of various types) and machines for various games (football, revolver practice, etc.)	70	56	
(B) Playings cards	10c per packet	10c per packet	
(C) Other	37	23	

Chapter 97

Customs Tariff		General	European Economic Community	Remarks
97.05	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)	37	23	
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)	27	13	
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:			
	(A) Fish hooks and swivels	0	0	
	(B) Other	27	13	
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	0	0	

Chapter 98

MISCELLANEOUS MANUFACTURED ARTICLES

NOTES

1. This Chapter does not cover:
   (a) Eyebrow and other cosmetic pencils (heading No. 33.06);
   (b) Buttons, studs, cuff-links or other articles of a kind described in heading No. 98.01 or 98.12, if made wholly or partly of precious metal or rolled precious metal (subject to the provisions of Note 2 (a) to Chapter 71) or if containing pear's or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71);
   (c) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
   (d) Mathematical drawing pens (heading No. 90.16); or
   (e) Toys falling within Chapter 97.

2. Subject to Note 1 above, the headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Customs Tariff		*General*	*European Economic Community*	*Remarks*
98.01	Buttons and button moulds, studs, cufflinks, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:			
	(A) Button blanks, moulds and button parts ...	0	0	
	(B) Other	37	23	
	Note to (B): Parts for industrial production ...	0	0	
98.02	Slide fasteners and parts thereof	37	23	
	Note: In rolls, including relative slides for industrial production	0	0	
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05:			
	(A) Made wholly of gold, silver or platinum or plated with such metals	60	45	
	(B) Other	37	23	
98.04	Pen nibs and nib points	37	23	
98.05	Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailor's and billiards chalks	27	13	
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not	27	13	
98.07	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	27	13	
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	27	13	

Chapter 98

Customs Tariff		General	European Economic Community	Remarks
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing	27	13	
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks … … … …	50	50	
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof:			
	(A) Unfinished parts … … … … …	0	0	
	(B) Other … … … … … … …	47	30.5	
98.12	Combs, hair-slides and the like … … …	37	23	
98.13	Corset brisks and similar supports for articles of apparel or clothing accessories … … … …	37	23	
	Note: For industrial production … … …	0	0	
98.14	Scent and similar sprays of a kind used for toilet purposes and mounts and heads therefor … … …	64	50	
98.15	Vacuum flasks and other vacuum vessels, complete with cases; part thereof, other than glass inners …	37	23	
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing … … … … … …	37	23	

Section XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 99

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

NOTES

1. This Chapter does not cover:
   (a) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No. 49.07);
   (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.12); or
   (c) Pearls or precious or semi-precious stones (heading No. 71.01 or 71.02).

2. For the purposes of heading No. 99.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading No. 99.03, is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

4. (a) Subject to Notes 1 to 3 above, articles falling within headings of this Chapter are to be classified in whichever of those headings is appropriate and not in any other heading of the Nomenclature.
   (b) Heading No. 99.06 is to be taken not to apply to articles falling within any of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Tariff Heading	*General*	*European Economic Community*	*Remarks*
99.01 Paintings, drawings and pastels, executed entirely by hand, (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles):			
(A) Works of art of an age exceeding one hundred years, certified as such by the Director of the Malta National Museum	0	0	
(B) Works of art (not of commercial type) recognised as such by the Director of the Malta National Museum	0	0	
(C) Other	37	23	
99.02 Original engravings, prints and lithographs:			
(A) Works of art of an age exceeding one hundred years, certified as such by the Director of the Malta National Museum	0	0	
(B) Works of art (not of the commercial type) recognised as such by the Director of the Malta National Museum	0	0	
(C) Other	37	23	
99.03 Original sculptures and statuary, in any material:			
(A) Works of art of an age exceeding one hundred years, certified as such by the Director of the Malta National Museum	0	0	
(B) Works of art (not of the commercial type) recognised as such by the Director of the Malta National Museum	0	0	
(C) Other	37	23	

Chapter 99

Tariff Heading	General	European Economic Community	Remarks
99.04 Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used, or if unused not of the current or new issue in the country to which they are destined	0	0	
99.05 Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archeological paleontological, ethnographic or numismatic interest	0	0	
99.06 Antiques of an age exceeding one hundred years ...	0	0	Note to TN 99.06: The fact that such antiques are of an age exceeding one hundred years has to be certified by the Director of the Malta National Museum.

SECOND SCHEDULE

(Section 5)

RELIEFS FROM DUTY

I. Reimported Goods

(a) Goods reimported unaltered

(b) Samples temporarily exported.

II. Goods of Specified Description or Goods Imported or Used in Specified Circumstances

(a) Any dutiable article imported by the Government for the public service

(b) Articles which are shown to the satisfaction of the Comptroller of Customs to have been awarded abroad to any person for distinction in art, literature, science or sport, or for public service, or otherwise as a record of meritorious achievement or conduct, and imported by or on behalf of that person

(c) Articles imported by the University of Malta for the equipment and maintenance of the University

(d) Articles and materials imported by Malta Drydocks for the equipping and the maintenance of the Dockyard, or which are required in connection with the services rendered by that corporation, other than articles and materials used in —

(i) goods produced by that corporation and intended to be disposed of in Malta, or

(ii) locally registered ships which are themselves subject to duty under the Customs Tariff

(e) Artificial limbs and other surgical appliances of a similar nature, including spare parts and accessories for the relief of permanent bodily disablement, provided that, in the case of spare parts and accessories, the Comptroller of Customs is satisfied that they are imported for the purpose of making locally artificial limbs or such other appliances, and invalid chairs which the Comptroller of Customs is satisfied are for the exclusive use of a person suffering from some permanent physical defect or disability

(f) Bird rings imported for use by qualified bird ringers for the study of the migratory habits of birds

(g) Bona-fide gifts of a non-commercial nature received occasionally by a person from another person residing abroad and being intended for the personal use of the consignee and his family, provided the gift is neither alcohol nor alcoholic beverage nor tobacco or tobacco products and the total CIF value of the gifts on every single occasion does not exceed six Malta pounds

(h) Braille and any other article for the use of the blind imported through a recognised institute, if the Comptroller of Customs is satisfied that such articles are imported for the exclusive use of a blind person

(i) Chalices, ciboriums, pyxes, monstrances, thuribles, incense boats, crosses, candlesticks, crucifixes, holy oil vessels, sanctuary lamps, Stations of the Cross, altar cards, cruets, reliquaries, processional lanterns, tabernacles and doors of tabernacles, exposition thrones and organs, intended for divine worship and imported to be used exclusively in connection with such divine worship in churches, chapels or other localities intended solely for such worship; church canopies used in procession, church bells

(j) Food and drink for the use of mendicant religious orders and of private charitable institutions recognised as such by the Minister

(k) Gluten-paste, including all kinds of gluten flour, semola, bread, biscuits and similar gluten products

(l) Hearing-aid apparatus designed for the use of the deaf

(m) Household effects, that is to say, articles of furniture which have been in use by a passenger or his family and are imported by the passenger on removing his household from another country to Malta

(n) Musical instruments and sports equipment which are imported by youth organisations provided that —

(i) the organisation concerned is not generally limited to a particular place or area in Malta;

(ii) the organisation concerned is approved by the Minister responsible for education for the purpose of this provision; and

(iii) the Comptroller of Customs is satisfied that the articles imported are intended for the exclusive use of the organisation concerned

(o) One private motor vehicle imported by a person (husband and wife counting as one person for the purposes hereof) who transfers his residence to Malta subject to such person satisfying the Comptroller of Customs that he is in possession of a permit of residence issued to him by the Government and subject to the motor vehicle being imported within three months of the date of the said permit or of such person's arrival in Malta to take up residence, whichever date is the later:

Provided that, where any motor vehicle imported as aforesaid free of duty is sold or disposed of by such person for use in Malta, such motor vehicle shall be deemed to be taken out of bond at the time of such sale or disposal and duty shall be payable thereon by the person who becomes the owner thereof in accordance with the provisions of section 4 of this Act

(p) One private motor vehicle imported by a Maltese migrant (husband and wife counting as one person for the purposes hereof) who returns to reside in Malta subject to such migrant satisfying the Comptroller of Customs that he has been residing away from Malta for twenty years or more and that he will be receiving in Malta from overseas a yearly income of not less than five hundred Malta pounds and subject to the motor vehicle being imported within three months of such migrant's arrival in Malta to take up residence:

Provided that, where any motor vehicle imported as aforesaid free of duty is sold or disposed of by such person for use in Malta, such motor vehicle shall be deemed to be taken out of bond at the time of such sale or disposal and duty shall be payable thereon by the person who becomes the owner thereof in accordance with the provisions of section 4 of this Act

(q) Passengers' baggage, including wearing apparel and personal effects, used, which the Comptroller of Customs is satisfied are intended for the passengers' personal use;

(r) Samples of no commercial value

(s) Scientific instruments or apparatus, intended exclusively for educational purposes of pure scientific research, provided —

(i) that such scientific instruments or apparatus are consigned to a public or private scientific or educational institution approved by the Minister responsible for education for the purpose of this provision and are used under the control and responsibility of such institution; and

(ii) that instruments or apparatus of equivalent scientific value are not being manufactured in Malta

(t) Showcards

(u) Sound recordings of an educational, scientific or cultural character produced by the United Nations or any of its specialized agencies

(v) Sound recordings of an educational nature imported by private schools, provided that the Director of Education certifies that —

(i) the school concerned is licensed by the Government of Malta; and

(ii) the materials are solely of an educational character and are to be used solely and entirely for educational purposes by such school

(w) Sound recordings of language courses

(x) Statues and artistic decorations cast abroad from originals made by local artists, provided permission is obtained from the Comptroller of Customs before the original is forwarded abroad for casting.

III. Equipment for Use in Hotels and Catering Establishments

RULES FOR DUTY-FREE IMPORTATION

1. The articles enumerated in the following list may be imported free of import duty provided the Comptroller of Customs is satisfied —

(1) that the article is exclusively imported or taken out of bond for use in —

(a) a hotel containing not less than ten bedrooms for the accommodation of guests for reward; or

(b) an approved catering establishment;

(2) that the following conditions have been complied with:

(a) that the Director of Industry has certified that, in his opinion, the article is not manufactured or produced in Malta, to a satisfactory standard;

(b) that the article is marked in a permanent manner, to the satisfaction of the Comptroller of Customs, with the name of the hotel or catering establishment, unless the Comptroller of Customs, for good reason, considers that this requirement may be waived;

(c) that, prior to release of the article by the Comptroller of Customs, the proprietor of the hotel or the catering establishment for the use of which the article is imported or taken out of bond has furnished the Comptroller of Customs with a security to an amount not exceeding the duty which would be leviable thereon under the appropriate tariff number in the Customs Tariff, in such form and for such period as the Comptroller of Customs may require, conditioned that such proprietor undertakes, in addition to such other undertakings as the Comptroller of Customs may require —

(i) not to dispose, whether by sale or in any other manner, of the article without first giving notice thereof to the Comptroller of Customs and, unless the article is destroyed in the presence of an officer deputed by the Comptroller of Customs in that behalf, to pay forthwith, if he disposes of the article in any way, the import duty to which the article would have been liable on importation or taking out of bond, under the appropriate tariff number in the Customs Tariff, the duty being levied on the value of the article at the time of its disposal;

(ii) if at any time such article is not found in the hotel or catering establishment for the use of which it was imported or taken out of bond, and no reasonable explanation for its absence is given to the satisfaction of the Comptroller of Customs, to pay forthwith, in respect of such article, the import duty which would have been leviable thereon at the time of its importation or taking out of bond, under the appropriate tariff number in the Customs Tariff, without prejudice to any other liability incurred under the Customs Ordinance or any other law;

(iii) to cause an inventory to be kept in such form as may be required by the Comptroller of Customs, of any article imported or taken out of bond free of duty as aforesaid; and

(iv) to keep such inventory at all reasonable times open to inspection by any person authorised in writing by the Comptroller of Customs and to permit the person performing such inspection to do all acts or things necessary to satisfy himself that any such article is enumerated in the inventory and is upon the premises at the time of such inspection.

2. The expression "approved catering establishment" means an establishment purveying or a projected establishment which when completed will purvey, food and refreshments for consumption for reward on the premises, which, having regard to the extent and nature of the services and amenities it provides or will provide, is for the time being approved by the Minister, after consultation with the Minister responsible for tourism for the purposes of the foregoing rule.

3. List of articles —

1. Accounting and billing machines
2. Air conditioning equipment
3. Air supply and exhaust equipment
4. Bain maries
5. Baths, basins and sanitary ware
6. Blankets and eiderdown or feather quilts
7. Boilers
8. Carpets
9. Cash registers
10. China and earthenware
11. Clothes washing, pressing or drying machines —
    (a) of domestic type;
    (b) other
12. Compressors or motors for counter units not incorporated therein
13. Cooking ranges not of domestic type
14. Counter units —
    (a) incorporating ice-cream making machines, ice-cream conservators, grills, heating equipment, cooking equipment, motors or compressors;
    (b) other
15. Dishwashing machines
16. Espresso coffee machines

17. Fans and heaters, electric
18. Food fryers and grills
19. Food heating equipment
20. Foodmixing, mincing and slicing machines —
    (a) of domestic type;
    (b) other
21. Glass washing machines
22. Hand driers, electric
23. Hot cupboards and food warmers
24. Ice cube making freezers
25. Mattresses and pillows made of rubber or foam rubber
26. Ovens
27. Passenger or service lifts
28. Refrigerators and cooling equipment
29. Restaurant trolleys
30. Steam tables
31. Sun umbrellas
32. Cutlery
33. Water heating equipment
34. Water purifying equipment
35. Water softening equipment

THIRD SCHEDULE

(Section 8)

1. (1) The value of any imported goods shall be taken to be the normal price which in the opinion of the Comptroller of Customs they would fetch at the time when they are entered for home use (or if they are not so entered at the time of importation) on a sale in the open market between the vendor and the importer independent of each other.

(2) The normal price of any imported goods shall be determined on the following assumptions:—

(a) that the goods are treated as having been delivered to the importer at the port in Malta; and

(b) that the vendor will bear transport, insurance and any charges incidental to the delivery of the goods in port in Malta; but

(c) that the importer will bear any duty or expenses chargeable in Malta.

2. For the purposes of this Schedule a sale in the open market between vendor and importer independent of each other presupposes —

(a) that the price is the sole consideration; and

(b) that the price made is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the vendor or any person associated in business with him and the importer or any person associated in business with him (other than the relationship created by the sale of the goods in question); and

(c) that no part of the proceeds of the subsequent resale, use or disposal of the goods will accrue either directly or indirectly to the vendor or any person associated in business with him.

3. Two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.

Objects and Reasons

The object of the Bill is to repeal and re-enact with amendments the Import Duties Act, 1964.

The main reason for this exercise is to give formal effect to the recent agreement with the European Economic Community and at the same time to abolish the anachronistic preferential rates still being given to Commonwealth countries notwithstanding that these do not reciprocate.

The other main reason is to introduce the international nomenclature presently in force following its adoption by the Customs Co-operation Council, Brussels. The Bill also authorises the Minister responsible for Customs to keep the nomenclature used in the Tariff similar to that used internationally.

The Bill further makes slight changes in the Customs Tariff, and updates the law in a number of other respects.

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