

1990-91

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 11 September 1991

(Minister for Small Business and Customs)

A BILL

FOR

**An Act to amend the *Customs Tariff Act 1987*, and for
related purposes**

The Parliament of Australia enacts:

Short title etc.

1.(1) This Act may be cited as the *Customs Tariff Amendment Act (No. 2) 1991*.

5 **(2)** In this Act, “**Principal Act**” means the *Customs Tariff Act 1987*¹.

Commencement

2.(1) Sections 1 and 2 commence on the day on which this Act receives the Royal Assent.

10 **(2)** Sections 3, 4 and 7 are taken to have commenced on 12 March 1991.

(3) Section 5 is taken to have commenced on 1 January 1988.

(4) Section 6 is taken to have commenced on 1 January 1991.

(5) Section 8 is taken to have commenced on 10 April 1991.

(6) Section 9 is taken to have commenced on 1 July 1991.

(7) Section 10 commences, or is taken to have commenced, on 1 October 1992. 5

(8) Section 11 commences on 1 January 1992.

(9) Section 12 commences 14 days after this Act receives the Royal Assent.

(10) Section 13 is taken to have commenced on 12 March 1991. 10

Rates of duty—certain words etc. deemed rates

3. Section 14 of the Principal Act is amended by omitting subsection (1) and substituting the following subsection:

“(1) Where the word “Free” is set out in section 19, 22, 23 or 25 or in a rate column, that word shall, unless the contrary intention appears, be taken to be a rate of duty.”. 15

Application of rates of duty in relation to countries and places

4. Section 19 of the Principal Act is amended by inserting immediately before section (2) the following subsection:

“(1D) For the purposes of the operation of subsection (1C) the rate specified in column 1 of the Table set out below is to be taken to be the DC rate having effect on 1 July 1992 in respect of goods classified under a subheading referred to in an item in Schedule 5 that is specified in column 2 of the Table opposite to that rate of duty: 20

THE TABLE 25

Column 1 Rate	Column 2 Items in Schedule 5
46%	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 24, 25, 26
36%	21, 22
32%	28, 29
27%	23

Amendments of Schedule 3 having effect from 1 January 1988

5. The Principal Act is amended as set out in Schedule 1.

Amendments of Schedule 3 having effect from 1 January 1991

6. The Principal Act is amended as set out in Schedule 2.

Amendments of Schedule 3 and 5 having effect from 12 March 1991

7. The Principal Act is amended as set out in Schedule 3.

Amendment of Schedule 3 having effect from 10 April 1991

8. The Principal Act is amended as set out in Schedule 4.

5 **Amendments of Schedules 3 and 4 having effect from 1 July 1991**

9. The Principal Act is amended as set out in Schedule 5.

Amendments of Schedule 1 having effect from 1 October 1991

10. The Principal Act is amended as set out in Schedule 6.

Amendments of Schedules 2 and 3 having effect from 1 January 1992

10 11. The Principal Act is amended as set out in Schedule 7.

Amendments of Schedule 3 having effect 14 days after Royal Assent

12. The Principal Act is amended as set out in Schedule 8.

Amendment of the *Customs Tariff Amendment Act 1991*

15 13. The *Customs Tariff Amendment Act 1991* is amended by inserting in paragraph 10(1)(b) “on 1 July 1992” after “having”.

SCHEDULE 1

Section 5

AMENDMENTS HAVING EFFECT FROM 1 JANUARY 1988**Amendments of Schedule 3**

1. Omit 4104.10.00, substitute:

"4104.10 - Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 m²):

4104.10.10	----	Pre-tanned	Free
4104.10.90	----	Other	15%
			DC:10%
		From 1 July 1993	12%
			DC:7%
		From 1 July 1994	10%
			DC:5%
		From 1 July 1995	8%
			DC:3%
		From 1 July 1996	5%".

2. Omit 4104.29.00, substitute:

"4104.29 -- Other:

4104.29.10	----	Pre-tanned	Free
4104.29.90	----	Other	15%
			DC:10%
		From 1 July 1993	12%
			DC:7%
		From 1 July 1994	10%
			DC:5%
		From 1 July 1995	8%
			DC:3%
		From 1 July 1996	5%".

SCHEDULE 2

Section 6

AMENDMENTS HAVING EFFECT FROM 1 JANUARY 1991**Amendments of Schedule 3**

1. Omit 8714.20.00, substitute:

"8714.20.00 - Of invalid carriages Free".

2. Omit 9018.90.10 and 9018.90.20, substitute:

"9018.90.10	----	Defibrillators	Free
9018.90.20	----	Goods, as follows:	15%
		(a) apparatus for the administration of anaesthetic gases;	DC:10%
		(b) drainage appliances (including calibrated drainage bags) with, or designed to be used with, a catheter;	
		(c) incubators for babies;	
		(d) infusion or transfusion sets for blood or other fluids;	
		(e) suction apparatus	
		From 1 July 1993	12%
			DC:7%
		From 1 July 1994	10%
			DC:5%
		From 1 July 1995	8%
			DC:3%
		From 1 July 1996	5%".

SCHEDULE 3

Section 7

AMENDMENTS HAVING EFFECT FROM 12 MARCH 1991

Amendments of Schedule 3

1. Omit 2204.21.29, substitute:
 "2204.21.29 ----- Other

	\$0.25/L
	DC:\$0.25/L,
	less 5%
From 1 July 1993	11%
	DC:6%
From 1 July 1994	10%
	DC:5%
From 1 July 1995	8%
	DC:3%
From 1 July 1996	5%".

2. Omit 2204.21.90, substitute:
 "2204.21.90 ---- Other

	\$0.70/L
	DC:\$0.70/L,
	less 5%
From 1 July 1993	11%
	DC:6%
From 1 July 1994	10%
	DC:5%
From 1 July 1995	8%
	DC:3%
From 1 July 1996	5%".

3. Omit 2204.29.31, substitute:
 "2204.29.31 ----- In containers holding less than 5 L

	\$0.25/L
	DC:\$0.25/L,
	less 5%
From 1 July 1993	12%
	DC:7%
From 1 July 1994	10%
	DC:5%
From 1 July 1995	8%
	DC:3%
From 1 July 1996	5%".

4. Omit 2204.29.39, substitute:
 "2204.29.39 ----- Other

	\$0.40/L
	DC:\$0.40/L,
	less 5%
From 1 July 1993	12%
	DC:7%
From 1 July 1994	10%
	DC:5%
From 1 July 1995	8%
	DC:3%
From 1 July 1996	5%".

5. Omit 2204.29.90, substitute:
 "2204.29.90 ---- Other

	\$0.70/L
	DC:\$0.70/L,
	less 5%
From 1 July 1993	12%
	DC:7%
From 1 July 1994	10%
	DC:5%
From 1 July 1995	8%
	DC:3%
From 1 July 1996	5%".

6. Omit 2205.10.90, substitute:
 "2205.10.90 ---- Other

	\$0.22/L
	DC:\$0.22/L,
	less 5%
From 1 July 1993	12%
	DC:7%
From 1 July 1994	10%
	DC:5%
From 1 July 1995	8%
	DC:3%
From 1 July 1996	5%".

SCHEDULE 3—continued

7. Omit 2205.90.90, substitute:
 “2205.90.90 --- Other
- | | |
|------------------|-------------------------------------|
| | \$0.22/L
DC:\$0.22/L,
less 5% |
| From 1 July 1993 | 12%
DC:7% |
| From 1 July 1994 | 10%
DC:5% |
| From 1 July 1995 | 8%
DC:3% |
| From 1 July 1996 | 5%”. |
8. Omit 6305.31.91, substitute:
 “6305.31.91 ----- New bags, woven wholly of polypropylene
- | | |
|-------------------|---------------------------|
| | 35%
FI:Sch.5
DC:30% |
| From 1 March 1992 | 32%
DC:27% |
| From 1 March 1993 | 29%
DC:24% |
| From 1 July 1994 | 27%
DC:22% |
| From 1 July 1995 | 25%
DC:20% |
| From 1 July 1996 | 23%
DC:18% |
| From 1 July 1997 | 21%
DC:16% |
| From 1 July 1998 | 19%
DC:14% |
| From 1 July 1999 | 17%
DC:12% |
| From 1 July 2000 | 15%
DC:10%”. |
9. Omit 6305.39.91, substitute:
 “6305.39.91 ----- New bags, woven wholly of polypropylene
- | | |
|-------------------|---------------------------|
| | 35%
FI:Sch.5
DC:30% |
| From 1 March 1992 | 32%
DC:27% |
| From 1 March 1993 | 29%
DC:24% |
| From 1 July 1994 | 27%
DC:22% |
| From 1 July 1995 | 25%
DC:20% |
| From 1 July 1996 | 23%
DC:18% |
| From 1 July 1997 | 21%
DC:16% |
| From 1 July 1998 | 19%
DC:14% |
| From 1 July 1999 | 17%
DC:12% |
| From 1 July 2000 | 15%
DC:10%”. |
- Amendments of Schedule 5**
1. Omit subitem 11A, substitute:
 “11A - Goods, as prescribed by by-law
- | | |
|--|--|
| | 60%; or, if
lower, 55%,
and \$0.75/
garment
DC:55%; or,
if lower,
50%, and
\$0.75/
garment”. |
|--|--|

SCHEDULE 3—continued

2. Omit subitem 21V, substitute:
- | | |
|---|--|
| "21V - Goods, NSA, having a value of less than \$1.50/pair, other than footwear:
(i) having a closed vamp (whether or not incorporating a peep toe); and
(ii) that is held to the foot at the heel or ankle | 45%, and
\$7/ pair
DC:40%, and
\$7/pair

From 1 March 1992
41%, and
\$2.63/pair
DC:36%, and
\$2.63/pair". |
|---|--|

SCHEDULE 4

Section 8

AMENDMENT HAVING EFFECT FROM 10 APRIL 1991

Amendment of Schedule 3

After Additional Note 1 to Chapter 20 insert:

- "2. - For the purposes of 2009 and 2009.1, 'juice' shall be taken to include products of oranges, regardless of the method of derivation."

SCHEDULE 5

Section 9

AMENDMENTS HAVING EFFECT FROM 1 JULY 1991

Amendments of Schedule 3

1. Omit 0710.29.00, substitute:
- | | |
|----------------------|---|
| "0710.29.00 -- Other | 10%
DC:5%

From 1 July 1993
9%
DC:4%

From 1 July 1994
8%
DC:3%

From 1 July 1995
7%
DC:2%

From 1 July 1996
5%". |
|----------------------|---|
2. Omit 1702.90.10, substitute:
- | | |
|--|--|
| "1702.90.10 --- Goods, as follows:
(a) liquid sugars and invert sugars derived from sugar cane or sugar beet;
(b) golden syrup | \$0.076/kg
PNG:\$0.076
/kg, less 5%
FI:\$0.076/
kg, less 5%
DC:\$0.076/
kg, less 5%

From 1 July 1992
\$0.055/kg
PNG:\$0.055
/kg, less 5%
FI:\$0.055/
kg, less 5%
DC:\$0.055/
kg, less 5%". |
|--|--|
3. Omit 2001.10.00 and 2001.20.00, substitute:
- | | |
|--------------------------------------|--|
| "2001.10.00 - Cucumbers and gherkins | 10%
DC:5%
CAN:7%

From 1 July 1993
9%
DC:4%
CAN:6%
8%

From 1 July 1994
DC:3%
CAN:5% |
|--------------------------------------|--|

SCHEDULE 5—continued

	From 1 July 1995	7% DC:2% CAN:4%
	From 1 July 1996	5% CAN:2% 10% DC:5% CAN:7%
2001.20.00 - Onions	From 1 July 1993	9% DC:4% CAN:6%
	From 1 July 1994	8% DC:3% CAN:5%
	From 1 July 1995	7% DC:2% CAN:4%
	From 1 July 1996	5% CAN:2%".
4. Omit 2710.00.51, substitute: "2710.00.51 - - - - For use in aircraft		\$0.27074/L NZ:\$0.27074/L PNG:\$0.27074/L FI:\$0.27074/L DC:\$0.27074/L".
5. Omit 3705.20.00 and 3705.90.00, substitute: "3705.20.00 - Microfilms 3705.90 - Other: 3705.90.10 - - - Films, filmstrips, slides and transparencies 3705.90.90 - - - Other		Free
	From 1 January 1992	Free 12.5% DC:7.5% 10% DC:5%
	From 1 July 1993	9% DC:4%
	From 1 July 1994	8% DC:3%
	From 1 July 1995	7% DC:2%
	From 1 July 1996	5%".
6. Omit Note 1 to Chapter 43, substitute: "1. - Throughout this Schedule references to 'furskins', other than to raw furskins of heading 4301, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on."		
7. Omit sub-Note 2 (b) to Chapter 43, substitute: "(b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);"		
8. Omit 4820.20.00, substitute: "4820.20 - Exercise books: 4820.20.10 - - - Work books with printed texts and blank spaces to be filled in 4820.20.90 - - - Other		Free
	From 1 July 1993	15% DC:10% 12% DC:7%
	From 1 July 1994	10% DC:5%
	From 1 July 1995	8% DC:3%
	From 1 July 1996	5%".
9. Omit 4911.10.00, substitute: "4911.10 - Trade advertising material, commercial catalogues and the like: 4911.10.10 - - - Catalogues of visual or auditory material of an educational, scientific or cultural character 4911.10.90 - - - Other		Free
	From 1 July 1993	15% DC:10% 12% DC:7%

SCHEDULE 5—continued

	From 1 July 1994	10%
		DC:5%
	From 1 July 1995	8%
		DC:3%
	From 1 July 1996	5%".
10. Omit 8524.2 to 8524.90, substitute:		
"8524.2 – Magnetic tapes:		
8524.21.00	-- Of a width not exceeding 4 mm	Free
8524.22.00	-- Of a width exceeding 4 mm but not exceeding 6.5 mm	Free
8524.23.00	-- Of a width exceeding 6.5 mm	Free
8524.90 – Other:		
8524.90.10	--- Goods having a magnetic strip or wire	16%
		DC:11%
	From 1 July 1992	15%
		DC:10%
	From 1 July 1993	12%
		DC:7%
	From 1 July 1994	10%
		DC:5%
	From 1 July 1995	8%
		DC:3%
	From 1 July 1996	5%
8524.90.90	--- Other	Free".

Amendment of Schedule 4

Omit item 1A, substitute:

"1A	Books, publications and documents to which Annex A of the United Nations Educational, Scientific and Cultural Organisation (UNESCO) Agreement on the Importation of Educational, Scientific and Cultural Materials or Annex A of the Protocol to the Agreement adopted by UNESCO at its 19th session in Nairobi in 1976 applies, as prescribed by by-law	Free
1B	Works of art and collectors' pieces of an educational, scientific or cultural nature to which Annex B of the United Nations Educational, Scientific and Cultural Organisation (UNESCO) Agreement on the Importation of Educational, Scientific and Cultural Materials or Annex B of the Protocol to the Agreement adopted by UNESCO at its 19th session in Nairobi in 1976 applies, as prescribed by by-law	Free
1C	Visual and auditory materials of an educational, scientific or cultural nature to which Annex C of the United Nations Educational, Scientific and Cultural Organisation (UNESCO) Agreement on the Importation of Educational, Scientific and Cultural Materials or Annex C.2 of the Protocol to the Agreement adopted by UNESCO at its 19th session in Nairobi in 1976 applies, as prescribed by by-law	Free
1D	Scientific instruments or apparatus to which Annex D of the United Nations Educational, Scientific and Cultural Organisation (UNESCO) Agreement on the Importation of Educational, Scientific and Cultural Materials or Annex D of the Protocol to the Agreement adopted by UNESCO at its 19th session in Nairobi in 1976 applies, as prescribed by by-law	Free
1E	Goods, as prescribed by by-law, for people with disabilities, to which Annex E of the United Nations Educational, Scientific and Cultural Organisation (UNESCO) Agreement on the Importation of Educational, Scientific and Cultural Materials or Annex E of the Protocol to the Agreement adopted by UNESCO at its 19th session in Nairobi in 1976 applies	Free
2	Goods that, at the time they are entered for home consumption, are owned by the Commonwealth and exemption from duty of which is, in the opinion of the Minister, in the national interest	Free".

SCHEDULE 6

Section 10

AMENDMENTS HAVING EFFECT FROM 1 OCTOBER 1991**Amendments of Schedule 1**

1. After the entry in Division 1 of Part II relating to Cyprus, insert:
"Czech and Slovak Federal Republic CZEC".
2. After the entry in Division 1 of Part II relating to the Union of Myanmar, insert:
"Namibia NAMI".

SCHEDULE 7

Section 11

AMENDMENTS HAVING EFFECT FROM 1 JANUARY 1992**Amendment of Schedule 2**

Omit Interpretative Rule 5 (b), substitute:

- "(b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use."

Amendments of Schedule 3

1. Omit the word "Note." to Chapter 3, substitute:
"Notes."
2. After Note 1 to Chapter 3 insert:
"2. – In this Chapter the term 'pellets' means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder."
3. Omit the words opposite heading 0305, substitute:
"FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION".
4. Omit the words opposite subheading 0305.10.00, substitute:
"Flours, meals and pellets of fish, fit for human consumption".
5. Omit the words opposite heading 0306, substitute:
"CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION".
6. Omit the words opposite subheading 0306.19.00, substitute:
"Other, including flours, meals and pellets of crustaceans, fit for human consumption".
7. Omit the words opposite subheading 0306.29.00, substitute:
"Other, including flours, meals and pellets of crustaceans, fit for human consumption".
8. Omit the words opposite heading 0307, substitute:
"MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS, FIT FOR HUMAN CONSUMPTION".
9. Omit the words opposite subheading 0307.9, substitute:
"Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption".

SCHEDULE 7—continued

10. After Note 2 to Chapter 4 insert:
 “3. – This Chapter does not cover:
 (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (1702); or
 (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (3502) or globulins (3504).

Subheading Note.

1. – For the purpose of subheading 0404.10.00, the expression ‘modified whey’ means products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals has been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.”.
11. Omit the words opposite subheading 0404.10.00, substitute:
 “Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter”.
12. Omit the words opposite subheading 0406.10.00, substitute:
 “Fresh (unripened or uncured) cheese, including whey cheese, and curd”.
13. Omit sub-Note 3 (c) to Chapter 7, substitute:
 “(c) flour, meal, flakes, granules and pellets of potatoes (1105);”.
14. After Note 2 to Chapter 8 insert:
 “3. – Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
 (a) For additional preservation or stabilisation (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 (b) To improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup),
 provided that they retain the character of dried fruit or dried nuts.”.
15. Omit the words opposite heading 0902, substitute:
 “TEA, WHETHER OR NOT FLAVOURED”.
16. Omit the words opposite heading 1105, substitute:
 “FLOUR, MEAL, FLAKES, GRANULES AND PELLETS OF POTATOES”.
17. Omit the words opposite subheading 1105.20.00, substitute:
 “Flakes, granules and pellets”.
18. Omit the words opposite subheading 1519.1, substitute:
 “Industrial monocarboxylic fatty acids; acid oils from refining”.
19. Omit 1519.20.00 and 1519.30.00, substitute:
 “1519.20.00 – Industrial fatty alcohols
- | | |
|------------------|-------|
| | 10% |
| | DC:5% |
| From 1 July 1993 | 9% |
| | DC:4% |
| From 1 July 1994 | 8% |
| | DC:3% |
| From 1 July 1995 | 7% |
| | DC:2% |
| From 1 July 1996 | 5%”. |
20. Omit the words opposite subheading 1806.20.00, substitute:
 “Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg”.
21. Omit Note 2 to Chapter 19, substitute:
 “2. – For the purposes of 1901, the terms ‘flour’ and ‘meal’ mean:
 (a) Cereal flour and meal of Chapter 11, and
 (b) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (0712), of potatoes (1105) or of dried leguminous vegetables (1106).”.
22. Omit sub-Notes 1(c) to 1(g) to Chapter 21, substitute:
 “(c) Flavoured tea of 0902;
 (d) Spices or other products of 0904 to 0910;

SCHEDULE 7—continued

- (e) Food preparations, other than the products described in 2103 or 2104, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (f) Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume (see Note 2 to Chapter 22) exceeding 0.5% vol (2208);
- (g) Yeast put up as a medicament or other products of 3003 or 3004; or
- (h) Prepared enzymes of 3507.”.
23. After 2106.90.10 insert:
- | | |
|--|-------|
| “2106.90.20 - - - Food preparations of flour or meal | 10% |
| | DC:5% |
| From 1 July 1993 | 9% |
| | DC:4% |
| From 1 July 1994 | 8% |
| | DC:3% |
| From 1 July 1995 | 7% |
| | DC:2% |
| From 1 July 1996 | 5%”. |
24. Omit Note 1 to Chapter 22, substitute:
- “1. - This Chapter does not cover:
- (a) Products of this Chapter (other than those of 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally 2103);
- (b) Sea water (2501.00.00);
- (c) Distilled or conductivity water or water of similar purity (2851.00.00);
- (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (2915);
- (e) Medicaments of 3003 or 3004; or
- (f) Perfumery or toilet preparations (Chapter 33).”.
25. Omit the words opposite heading 2206, substitute:
- “OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE SPECIFIED OR INCLUDED”.
26. Omit the words opposite heading 2501.00.00, substitute:
- “SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE-FLOWING AGENTS; SEA WATER”.
27. Omit the words opposite subheading 2528.10.00, substitute:
- “Natural sodium borates and concentrates thereof (whether or not calcined)”.
28. Omit sub-Note 6(f) to Chapter 28, substitute:
- “(f) Radioactive residues whether or not usable.
- The term ‘isotopes’, for the purposes of this Note and of the wording of 2844 and 2845, refers to:
- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.”.
29. Omit the words opposite heading 2818, substitute:
- “ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE”.
30. Omit 2818.10.00, substitute:
- | | |
|-------------------------------------|-------|
| “2818.10 - Artificial corundum: | Free |
| 2818.10.10 - - - Chemically defined | 10% |
| 2818.10.90 - - - Other | DC:5% |
| | 9% |
| From 1 July 1993 | DC:4% |
| | 8% |
| From 1 July 1994 | DC:3% |
| | 7% |
| From 1 July 1995 | DC:2% |
| | 5%”. |
| From 1 July 1996 | |

SCHEDULE 7—continued

31. Omit the words opposite subheading 2818.20.00, substitute:
“Aluminium oxide, other than artificial corundum”.
32. Omit the words opposite heading 2850.00.00, substitute:
“HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF 2849”.
33. Omit sub-Note 5 (b) to Chapter 34, substitute:
“(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of 1521;”.
34. Omit the words opposite heading 3502, substitute:
“ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80% WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES”.
35. Omit the words opposite subheading 3707.10.00, substitute:
“Sensitising emulsions”.
36. Omit the word opposite subheading 3806.10.00, substitute:
“Rosin and resin acids”.
37. Omit the words opposite subheading 3809.91.00, substitute:
“Of a kind used in the textile or like industries”.
38. Omit the words opposite subheading 3809.92.00, substitute:
“Of a kind used in the paper or like industries”.
39. Omit 3809.99.00, substitute:
“3809.93.00 -- Of a kind used in the leather or like industries Free”.
40. Omit the words opposite heading 4202, substitute:
“TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER”.
41. Omit the words opposite subheading 4820.30.00, substitute:
“Binders (other than book covers), folders and file covers”.
42. After the paragraph in Note 2 (A) to Section XI insert:
“When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.”.
43. Omit the words opposite subheading 5504.10.00, substitute:
“Of viscose rayon”.
44. Omit Note 8 to Chapter 61, substitute:
“8. – Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.”.
45. In Chapters 61 and 62 omit the words “Additional Notes.”, substitute:
“Additional Note.”.
46. Omit Additional Note 2 to Chapter 61.
47. Omit Note 8 to Chapter 62, substitute:
“8. – Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.”.

SCHEDULE 7—continued

48. Omit Additional Notes 1 and 2 to Chapter 62, substitute:
 “1.–(a) In 6212, ‘brassieres, girdles, corsets, braces, suspenders, garters and similar articles’ include undergarments, being pants, made of elastomeric fabric:
 – the base fabric of which contains 20% or more of elastomeric fibres; and
 – the length of each side of which is 18 cm or more (excluding any added trimmings), but does not include other pants made of elastomeric fabric.
 (b) For the purpose of sub-Note (a):
 – crimped yarn shall not be taken to be an elastomeric fibre; and
 – stretch nylon shall not be taken to be an elastomeric fabric.”
49. Omit the words opposite heading 6406, substitute:
 “PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF”.
50. Omit sub-Note 3 (c) to Chapter 71, substitute:
 “(c) Goods of Chapter 32 (for example, lustres);”.
51. Omit sub-Note 3 (n) to Chapter 71, substitute:
 “(n) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or”.
52. Omit the words opposite subheading 7308.40.00, substitute:
 “Equipment for scaffolding, shuttering, propping or pit-propping”.
53. Omit the words opposite heading 8426, substitute:
 “SHIPS’ DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE”.
54. Omit the words opposite heading 8470, substitute:
 “CALCULATING MACHINES; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS”.
55. Omit the words opposite heading 8521, substitute:
 “VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER”.
56. Omit the words opposite heading 8528, substitute:
 “TELEVISION RECEIVERS (INCLUDING VIDEO MONITORS AND VIDEO PROJECTORS), WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS”.
57. Omit from the words opposite subheading 8532.10 the word “kVar”, substitute:
 “kvar”.
58. Omit Notes 3 to 5 to Chapter 87, substitute:
 “3. – Motor chassis fitted with cabs fall in 8702 to 8704, and not in 8706.
 4. – 8712.00.00 includes all children’s bicycles. Other children’s cycles fall in 9501.00.00.”.
59. Omit the words opposite heading 8702, substitute:
 “MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER”.
60. Omit sub-Notes 1(b) to 1(l) to Chapter 90, substitute:
 “(b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
 (c) Refractory goods of 6903; ceramic wares for laboratory, chemical or other technical uses, of 6909;
 (d) Glass mirrors, not optically worked, of 7009, or mirrors of base metal or of precious metal, not being optical elements (8306 or Chapter 71);
 (e) Goods of 7007, 7008.00.00, 7011, 7014, 7015 or 7017;
 (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
 (g) Pumps incorporating measuring devices, of 8413; weight-operated counting or checking machinery, or separately presented weights for balances (8423); lifting or handling machinery (8425 to 8428); paper or paperboard cutting machines of all kinds (8441); fittings for adjusting work or tools on machine-tools, of 8466, 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); calculating machines (8470); valves or other appliances of 8481;

SCHEDULE 7—continued

- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (8512); portable electric lamps of 8513; cinematographic sound recording, reproducing or re-recording apparatus (8519 or 8520); sound-heads (8522); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (8526); sealed beam lamp units of 8539; optical fibre cables of 8544;
 - (ij) Searchlights or spotlights of 9405;
 - (k) Articles of Chapter 95;
 - (l) Capacity measures, which are to be classified according to their constituent material; or
 - (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in 3923 or Section XV)."
61. Omit the words opposite subheading 9025.1, substitute:
"Thermometers and pyrometers, not combined with other instruments".
 62. Omit the words opposite heading 9029, substitute:
"REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF 9014 OR 9015; STROBOSCOPES".
 63. Omit sub-Notes 1(d) to 1(f) to Chapter 92, substitute:
"(d) Brushes for cleaning musical instruments (9603); or
(e) Collectors' pieces or antiques (9705.00.00 or 9706.00.00)."
 64. Omit sub-Note 1(e) to Chapter 94, substitute:
"(e) Furniture specially designed as parts of refrigerating or freezing equipment of 8418;"
 65. Omit Additional Note 1 to Chapter 95 and the words "Additional Note".
 66. Omit the words opposite heading 9506, substitute:
"ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS".
 67. Omit the words opposite subheading 9506.91.00, substitute:
"Articles and equipment for general physical exercise, gymnastics or athletics".
 68. Omit the words opposite subheading 9603.21.00, substitute:
"Tooth brushes, including dental-plate brushes".
 69. Omit Note 5 to Chapter 97, substitute:
"5. – Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately."

SCHEDULE 8

Section 12

AMENDMENTS HAVING EFFECT 14 DAYS AFTER ROYAL ASSENT

Amendments of Schedule 3

1. Omit 2207.20.00, substitute:

"2207.20.00 – Ethyl alcohol and other spirits, denatured, of any strength	10%
	DC:5%
From 1 July 1993	9%
	DC:4%
From 1 July 1994	8%
	DC:3%
From 1 July 1995	7%
	DC:2%
From 1 July 1996	5%".

SCHEDULE 8—continued

2. Omit sub-Note 3 (e) to Chapter 28, substitute:
“(e) Artificial graphite (3801); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of 3813.00.00; ink removers put up in packings for retail sale, of 3823; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of 3823;”.
3. Omit sub-Note 3 (B) (d) to Section XI, substitute:
“(d) Metallised yarn of 5605.00.00; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and”.
4. Omit Note 2 to Chapter 67, substitute:
“2. – 6701.00.00 does not cover:
 (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of 9404);
 (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
 (c) Artificial flowers or foliage or parts thereof or made up articles of 6702.”.
5. Omit the words opposite heading 7308, substitute:
“STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF 9406.00.00) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL”.
6. Omit 8904.00, substitute:
“8904 TUGS AND PUSHER CRAFT.”.

NOTE

1. No. 82, 1987, as amended. For previous amendments, see Nos. 43 and 147, 1987; Nos. 60 and 68, 1988; Nos. 27, 67, 74 and 176, 1989; No. 127, 1990; and No. 81, 1991.

