

**NOTES REGARDING AMENDMENTS TO THE SCHEDULES
TO THE CUSTOMS AND EXCISE ACT, 1964**

30 JANUARY 2002

These notes are issued merely as a guide and both the old and new provisions should be studied in order to determine what the amendment actually entails. These notes have no legal status.

<i>Provision</i>	<i>Note</i>
Notes to Chapters 1 to 97 and Chapters 1 to 97	The effect of this amendment is that the amendments to the Harmonized System Nomenclature, as recommended by the World Customs Organization, are implemented with effect from 1 January 2002.
48.01 4802.5 4802.6 48.04 48.05 48.07 48.08 4809.10 48.10 48.11 48.17 48.18 4823.12 4823.5	The effect of this amendment is that the general and EU rate of duty on certain paper products is reduced from 8% to 7% and also to incorporate the amendments to the Harmonised System Nomenclature recommended by the World Customs Organisation.

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1136)**

Under section 48 of the Customs and Excise Act, 1964, Schedule No. 1 is hereby amended, **with effect from 1 January 2002**, to the extent as set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

Chapter 3 By the substitution for Note 1(a) to Chapter 3 of the following and by renumbering the existing Notes 1(b) and (c) to (c) and (d), respectively:

“(b) Mammals of heading 01.06).

(c) Meat of mammals of heading 01.06 (heading 02.08 or 02.10).”

Chapter 5 By the substitution for Note 3 to Chapter 5 of the following:

“3 Throughout this Schedule, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as ‘ivory’.”

Chapter 11 By the substitution for Note 1(b) to Chapter 11 of the following:

“(b) Prepared flours, groats, meals or starches of heading 19.01.”

By the substitution for Note 2 (A) of the following:

“(A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by mass on the dry product –

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that in Column (2); and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.”

Chapter 12 By the insertion after the Notes to Chapter 12 of the following:

“SUBHEADING NOTES:

1. For the purposes of subheading 1205.10, the expression ‘low erucic acid rape or colza seeds’ means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 per cent by mass and yielding a solid component which contains less than 30 micromoles/g of glucosinolates.”

Chapter 13 By the insertion after Note 1(f) to Chapter 13 of the following and by renumbering Notes 1(g), (h) and (ij) to (h), (ij) and (k), respectively:

“(f) Concentrates of poppy straw containing not less than 50 per cent by mass of alkaloids (heading 29.39).”

Chapter 15 By the insertion after the Notes to Chapter 15 of the following:

“SUBHEADING NOTES:

1. For the purposes of subheadings 1514.11 and 1514.19, the expression ‘low erucic acid rape or colza oil’ means the fixed oil which has an erucic acid content of less than 2 per cent by mass.”

Chapter 19 By the substitution for Note 2 to Chapter 19 of the following:

“2. For the purposes of heading 19.01:

- (a) The expression ‘groats’ means cereal groats of Chapter 11;
- (b) The expressions ‘flour’ and ‘meal’ mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter (excluding flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06)).”

Chapter 20 By the insertion after Note 4 to Chapter 20 of the following and by renumbering the existing Note 5 to 6:

“5. For the purposes of heading 20.07, the expression ‘obtained by cooking’ means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.”

By the insertion after Subheading Note 2 of the following:

“3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression ‘Brix value’ means the direct reading of degrees Brix obtained from a Brix hydrometer or of a refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.”

Chapter 23 By the insertion after the Notes to Chapter 23 of the following:

“SUBHEADING NOTES:

1. For the purposes of subheading 2306.41, the expression ‘low erucic acid rape or colza seeds’ means seeds as defined in Subheading Note 1 to Chapter 12.”

Chapter 25 By the substitution for Note 4 to Chapter 25 of the following:

“4. Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined)(excluding strontium oxide); broken pieces of pottery, brick or concrete.”

Chapter 26 By the insertion after Note 1(b) to Chapter 26 of the following and by renumbering the existing Notes 1(c), (d) and (e) to (d), (e) and (f), respectively:

“(c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10).”

By the substitution for Note 3 to Chapter 26 of the following:

“3. Heading 26.20 applies only to:

- (a) 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 of metals (excluding ash and residues from the incineration of municipal waste (heading 26.21)), and
- (b) Ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of chemical compounds.

SUBHEADING NOTES:

1. For the purposes of subheading 2620.21, ‘leaded gasoline sludges and leading anti-knock compound sludges’ mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead) and consisting essentially of lead, lead compound and iron oxide.
2. Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.”

Chapter 27 By the insertion after Note 2 to Chapter 27 of the following

“3. For the purposes of heading 27.10, ‘waste oils’ means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:

- (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
- (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of primary products; and
- (c) Such oils in the form of emulsions in water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machine operations.”

By the substitution for Subheading Note 3 to Chapter 27 of the following:

- “3. For the purposes of subheadings 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the expressions ‘benzol (benzene)’, ‘toluol (toluene)’, ‘xylol (xylenes)’, ‘naphthalene’ and ‘phenols’ apply to products which contain more than 50 per cent by mass of benzene, toluene, xylenes, naphthalene or phenols, respectively.
4. For the purposes of subheading 2710.11, ‘light oils and preparations’ are those of which 90 per cent or more by volume (including losses) distil at 210°C (ASTM D 86 method).”

Chapter 28 By the substitution for Note 3(d) of the following:

“(d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;”

Chapter 29 By the substitution for Note 1(c) to Chapter 29 of the following:

“(c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;”

By the insertion after Note 7 to Chapter 29 of the following:

“8. For the purposes of heading 29.37:

(a) the term ‘hormones’ includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

(b) the expression ‘used primarily as hormones’ applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.”

Chapter 30 By the substitution for Note 1(a) to Chapter 30 of the following:

“(a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters)(excluding nutritional preparations for intravenous administration)(Section IV);”

By the substitution for Notes 4(g) and (h) to Chapter 30 of the following:

“(g) First-aid boxes and kits;

(h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;

(ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as coupling agent between the body and medical instruments; and

(k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life.”

Chapter 38 By the substitution for Note 1(a)(4) to Chapter 38 of the following:

“(4) Certified reference materials specified in Note 2 below;

(5) Products specified in Note 3(a) or 3(c) below.”

By the insertion after Note 1(b) to Chapter 38 of the following and by re-numbering the existing Notes 1(c) and (d) to 1(d) and (e), respectively:

“(c) Ash and residues (including sludges but excluding sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3(a) or 3(b) to Chapter 26 (heading 26.20).”

By the insertion after Note 1 to Chapter 38 of the following and by re-numbering the existing Note 2 to Note 3:

“2. (A) For the purposes of heading 38.22, the expression ‘certified reference materials’ means reference

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rials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in this Schedule.”

By the insertion after Note 3 to Chapter 38 of the following:

- “4. Throughout this Schedule, ‘municipal waste’ means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term ‘municipal waste’, however, does not cover the following:
- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings in this Schedule;
 - (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4(k) to Chapter 30; or
 - (d) clinical waste, as defined in Note 6(a) below.
5. For the purposes of heading 38.25, ‘sewage sludge’ means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertilizer is excluded (Chapter 31).
6. For the purposes of heading 38.25, the expression ‘other wastes’ applies to:
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Waste of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries.
- The expression ‘other wastes’ does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).”

By the insertion after the Notes to Chapter 38 of the following:

“SUBHEADING NOTES:

- 1. For the purposes of subheadings 3825.41 and 3825.49, ‘waste organic solvents’ are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.”

Chapter 39 By the substitution for the expression “SUBHEADING NOTE:” of the expression “SUBHEADING NOTES:”

By the insertion after Subheading Note 1 to Chapter 39 of the following:

- “2. For the purposes of subheading 3920.43, the term ‘plasticisers’ includes secondary plasticisers.”

Chapter 40 By the substitution for Note 2(f) to Chapter 40 of the following:

- “(f) Articles of Chapter 95 (excluding sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).”

Chapter 41 By the substitution for Note 2 to Chapter 41 of the following:

- “2. (A) Headings 41.04 and 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).

(B) For the purposes of headings 41.04 to 41.06, the term ‘crust’ includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout this Schedule the expression ‘composition leather’ means only substances of the kind referred to in heading 41.15.”

Chapter 42 By the substitution for Note 1(b) to Chapter 42 of the following:

- “(b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);”

By the substitution for Note 3 to Chapter 42 of the following:

- “3. For the purposes of heading 42.03, the expression ‘articles of apparel and clothing accessories’ applies, *inter alia*, gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).”

Chapter 43 By the substitution for Note 2(c) to Chapter 43 of the following:

- “(c) Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 42.03);”

Chapter 44 By the substitution for Subheading Note 1 to Chapter 44 of the following:

- “1. For the purposes of subheadings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression ‘tropical wood’ means one of the following types of wood:

Abura, Acajou d'Afrique, Afrormosia, Ako, Andriroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé Clair, Bossé fonché, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amerolo, Pau Marfim, Pulai, Puna, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, Tauari, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.”

Chapter 48 By the insertion before the existing Note 1 to Chapter 48 of the following and by re-numbering the existing Notes

1, 2, 3, 4, 5, 6, 7, 8, 9, 10 and 11 to 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 and 12, respectively:

“1. For the purposes of this Chapter, except where the context otherwise requires, a reference to ‘paper’ includes references to paperboard (irrespective of thickness or mass per m²).”

By the substitution for Note 3 to Chapter 48 of the following:

“3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method, Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose which have been otherwise processed.”

By the substitution for Note 5 to Chapter 48 of the following:

“5. For the purposes of heading 48.02, the expressions ‘paper and paperboard, of a kind used for writing, printing or other graphic purposes’ and ‘non perforated punch-cards and punch tape paper’ mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard of a mass of not more than 150 g/m²:

(a) containing 10 per cent or more of fibres obtained by a mechanical or chemi-mechanical process, and

1. of a mass of not more than 80 g/m², or

2. coloured throughout the mass; or

(b) containing more than 8 per cent ash, and

1. of a mass of not more than 80 g/m² or

2. coloured throughout the mass; or

(c) containing more than 3 per cent ash and having a brightness of 60 per cent or more; or

(d) containing more than 3 per cent but not more than 8 per cent ash, having a brightness less than 60 per cent, and a burst index equal to or less than 2,5 kPa·m²/g; or

(e) containing 3 per cent ash or less, having a brightness of 60 per cent or more and a burst index equal to or less than 2,5 kPa·m²/g.

For paper or paperboard of a mass of more than 150 g/m²:

(a) coloured throughout the mass; or

(b) having a brightness of 60 per cent or more, and

1. a caliper of 225 micrometres (microns) or less, or

2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3 per cent; or

- (c) having a brightness of less than 60 per cent, a caliper of 254 micrometres (microns) or less and an ash content of more than 8 per cent.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper or felt paper or paperboard).”

By the substitution for Note 8 to Chapter 48 of the following:

- “8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.”

By the substitution for Subheading Notes 3, 4 and 5 of the following:

- “3. For the purposes of subheading 4805.11, ‘semi-chemical fluting paper’ means paper, in rolls, of which not less than 65 per cent by mass of the total fibre content consists of unbleached hardwood fibres obtained by a semichemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1,8 newtons/g/m² at 50 per cent relative humidity, at 23° C.
- 4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, of a mass of 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1,4 newtons/g/m² at 50 per cent relative humidity, at 23° C.
- 5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m²/g.
- 6. For the purposes of subheading 4805.30, ‘sulphite wrapping paper’ means machine-glazed paper, of which more than 40 per cent by mass of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 per cent and having a Mullen burst index of not less than 1,47 kPa·m²/g.
- 7. For the purposes of subheading 4810.22, ‘light-mass coated paper’ means paper, coated on both sides, of a total mass not exceeding 70 g/m² with a coating mass not exceeding 15 g/m² per side, on a base of which not less than 50 per cent by mass of the total fibre content consists of wood pulp obtained by a mechanical process.”

Chapter 49 By the substitution for Note 2 to Chapter 49 of the following:

- “2. For the purposes of Chapter 49, the term ‘printed’ also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.”

Section XI By the insertion after the third paragraph in Subheading Note 1(ij) to Section XI of the following:

- “The definitions at (e) to (ij) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.”

By the substitution for Subheading Note 2(A) to Section XI of the following:

- “(A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.”

Chapter 59 By the substitution for Note 1 to Chapter 59 of the following:

- “1. Except where the context otherwise requires, for the purposes of this Chapter the expression ‘textile fabrics’ applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.”

By the substitution for Note 4(b) to Chapter 59 of the following:

- “(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and”.

Chapter 64 By the substitution for Note 3(b) to Chapter 64 of the following:

- “(b) the term ‘leather’ refers to goods of headings 41.07 and 41.12 to 41.14.”

Chapter 68 By the substitution for Note 1(b) to Chapter 68 of the following:

- “(b) Coated, impregnated paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bitumenised or asphalted paper and paperboard);”

Section XV By the substitution for Note 7(b) to Section XV of the following:

- “(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and”.

Section XVI By the substitution for Note 1(e) to Section XVI of the following:

- “(e) transmission or conveyor belts and belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);”

By the substitution for Notes 1(o) and 1(p) to Section XVI of the following:

- “(o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03) [similar interchangeable tools should be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09)];
- (p) Articles of Chapter 95; or
- (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).”

By the substitution for Note 2(a) to Section XVI of the following:

- “(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (excluding headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38, and 85.49) are in all cases to be classified in their respective headings;”

By the substitution for Note 3 to Section XVI of the following:

- “3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed 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.”

Chapter 84 By the substitution for Note 1(e) to Chapter 84 of the following:

- “(e) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or”.

Chapter 85 By the substitution for Note 3(a) to Chapter 85 of the following:

- “(a) Vacuum cleaners, including dry and wet vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any mass;”

By the substitution for the second paragraph of Note 3 to Chapter 85 of the following:

“The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electrothermic appliances (heading 85.16).”

By the substitution for Note 6 to Chapter 85 of the following:

- “6. Records, tapes and other media of heading 85.23 or 85.24 remain classified in those headings when presented with the apparatus for which they are intended.

This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.”

By the substitution for the expression “SUBHEADING NOTE:” of the expression “SUBHEADING NOTES:”.

By the insertion after Subheading Note 1 to Chapter 85 of the following:

- “2. For the purposes of subheading 8542.10, the expression ‘smart cards’ means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.”

Chapter 90 By the substitution for Note 1(h) to Chapter 90 of the following:

- “(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19 or 85.20); sound-heads (heading 85.22); still image video cameras, other video camera recorders and digital cameras (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;”

By the substitution for Note 6 to Chapter 90 of the following:

“6. For the purposes of heading 90.21, the expression ‘orthopaedic appliances’ means appliances for:

- Preventing or correcting bodily deformities; or
- Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 90.32 applies only to:

- (a) Instruments and apparatus to automatically controlling the flow, level, pressure or other variables of liquids or gasses, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and
- (b) 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, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.”

Chapter 95 By the substitution for Note 1(u) to Chapter 95 of the following:

“(u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material).”

By the insertion after Note 3 to Chapter 95 of the following:

“4. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, ‘pet toys’ (classification in their own appropriate heading).”

Chapter 97 By the substitution for Note 1(a) to Chapter 97 of the following:

“(a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;”.