

In terms of section 49 of the Customs and Excise Act, 1982, Schedule No. 1 to the said Act is hereby amended, **with effect from 1 January 2022**, to the extent set out in the Schedule hereto.

MINISTER OF FINANCE

SCHEDULE

**By the insertion of new Note(s) 1(b) after Note 1(a) and re-lettering of current Note(s) 1(b) to 1(c) as 1(c) to 1(d) in Chapter 2 of Section I to Part 1 of Schedule No. 1 with the following:**

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| 1. | This Chapter does not cover the following: <ul style="list-style-type: none"><li>(a) products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;</li><li>(b) edible, non-living insects (heading 04.10);</li><li>(c) guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or</li><li>(d) animal fat, excluding products of heading 02.09 (Chapter 15).</li></ul> |
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**By the insertion of the following Note(s) after Note 2 in Chapter 3 of Section I to Part 1 of Schedule No. 1:**

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| 3. | Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09). |
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**By the insertion of new Note(s) 2 after Note(s) 1, renumbering of current Note(s) 2 to 4 as 3 to 5, insertion of new Note 5(a) and the re-lettering of 5(a) to 5(c) as Notes 5(b) to 5(d) in Chapter 4 of Section I to Part 1 of Schedule No. 1 with the following:**

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| 2. | For the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.   |
| 3. | For the purposes of heading 04.05: <ul style="list-style-type: none"><li>(a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 per cent or more but not more than 95 per cent by mass, a maximum milk solids not-fat content of 2 per cent by mass and a maximum water content of 16 per cent by mass. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.</li><li>(b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 per cent or more but less than 80 per cent by mass.</li></ul> |
| 4. | Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics: <ul style="list-style-type: none"><li>(a) a milkfat content, by mass of the dry matter, of 5 per cent or more;</li><li>(b) a dry matter content, by mass, of at least 70 per cent but not exceeding 85 per cent; and</li><li>(c) they are moulded or capable of being moulded.</li></ul>   |
| 5. | This Chapter does not cover the following: <ul style="list-style-type: none"><li>(a) Non-living insects, unfit for human consumption (heading 05.11);</li><li>(b) products obtained from whey, containing by mass more than 95 per cent lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);</li></ul>   |

- (c) products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
- (d) albumins (including concentrates of two or more whey proteins, containing by mass more than 80 per cent whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

**By the insertion of the following Note(s) after Note 5(d) in Chapter 4 of Section I to Part 1 of Schedule No. 1:**

- 6. For the purposes of heading 04.10, the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

**By the insertion of the following Note(s) after Note 4 in Chapter 7 of Section II to Part 1 of Schedule No. 1:**

- 5. Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

**By the insertion of the following Note(s) after Note 3 in Chapter 8 of Section II to Part 1 of Schedule No. 1:**

- 4. Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

**By the substitution of Note 1(B) in Chapter 10 of Section II to Part 1 of Schedule No. 1 with the following:**

- (B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.

**By the substitution of the title of Section III to Part 1 of Schedule No. 1 with the following:**

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

**By the substitution of the title Subheading Notes and the insertion of new Subheading Note(s) 1 and renumbering of current Subheading Note(s) 1 as 2 with the following:**

**SUBHEADING NOTES:**

- 1. For the purposes of subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/ 100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.
- 2. 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.

**By the substitution of the title in Section IV to Part 1 of Schedule No. 1 with the following:**

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY**

**By the substitution of the title in Chapter 16 of Section IV to Part 1 of Schedule No. 1 with the following:**

**PREPARATIONS OF MEAT, OF FISH, CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, OR OF INSECTS**

**By the substitution of Note 1 in Chapter 16 of Section IV to Part 1 of Schedule No. 1 with the following:**

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 05.04.

**By the substitution of Note 2 in Chapter 16 of Section IV to Part 1 of Schedule No. 1 with the following:**

2. Food preparations fall in this Chapter provided that they contain more than 20 per cent by mass of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

**By the substitution of Subheading Note 1 in Chapter 16 of Section IV to Part 1 of Schedule No. 1 with the following:**

1. For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net mass content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.

**By the substitution of Note 1 in Chapter 18 of Section IV to Part 1 of Schedule No. 1 with the following:**

1. This Chapter does not cover:
  - (a) Food preparations containing more than 20 per cent by mass of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

**By the substitution of Note 1(a) in Chapter 19 of Section IV to Part 1 of Schedule No. 1 with the following:**

- (a) except in the case of stuffed products of heading 19.02, food preparations containing more than 20 per cent by mass of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

**By the insertion of new Note(s) 1(b) after Note(s) 1(a), the renumbering of current Note(s) 1 (b) to 1 (d) as 1 (c) to 1 (e) and the substitution of new Note 1 (c) in Chapter 20 of Section IV to Part 1 of Schedule No. 1:**

1. This Chapter does not cover the following:
  - (a) vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapters 7, 8 or 11;
  - (b) vegetable fats and oils (Chapter 15);
  - (c) food preparations containing more than 20 per cent by mass of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (d) bakers' wares and other products of heading 19.05; or
  - (e) homogenised composite food preparations of heading 21.04.

**By the insertion of new Note(s) 1(f) after Note(s) 1(e) and renumbering of current Note(s) 1 (f) and 1 (g) as Note(s) 1 (g) and 1 (h) in Chapter 21 of Section IV to Part 1 of Schedule No. 1 with the following:**

1. This Chapter does not cover the following:
  - (a) mixed vegetables of heading 07.12;
  - (b) roasted coffee substitutes containing coffee in any proportion (heading 09.01);
  - (c) flavoured tea (heading 09.02);
  - (d) spices or other products of headings 09.04 to 09.10;
  - (e) food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 per cent by mass of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (f) products of heading 24.04;
  - (g) yeast put up as a medicament or other products of heading 30.03 or 30.04; or
  - (h) prepared enzymes of heading 35.07.

**By the substitution of the title in Chapter 24 of Section IV to Part 1 of Schedule No. 1 with the following:**

**TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY**

**By the insertion of new Note(s) (2) and (3) after Note(s) 1 in Chapter 24 of Section IV to Part 1 of Schedule No. 1 with the following:**

2. Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
3. For the purposes of heading 24.04, the expression "inhalation" without combustion means inhalation through heated delivery or other means, without combustion.

**By the insertion of new Note(s) 2(e) after Note(s) 2(d) and re-lettering of current Note(s) 2(e) to 2(ij) as Note(s) 2(f) to 2(k) in Chapter 25 of Section V to Part 1 of Schedule No. 1 with the following:**

2. This Chapter does not cover the following:
- (a) sublimed sulphur, precipitated sulphur and colloidal sulphur (heading 28.02);
  - (b) earth colours containing 70 per cent or more by mass of combined iron evaluated at  $\text{Fe}_2\text{O}_3$  (heading 28.21);
  - (c) medicaments and other products of Chapter 30;
  - (d) perfumery, cosmetic or toilet preparations (Chapter 33);
  - (e) dolomite ramming mix (heading 38.16);
  - (f) setts, curbstones and flagstones (heading 68.01), mosaic cubes and the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
  - (g) precious or semi-precious stones (heading 71.02 or 71.03);
  - (h) cultured crystals (excluding optical elements) of a mass of not less than 2,5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
  - (ij) billiard chalks (heading 95.04); or
  - (k) writing or drawing chalks and tailors' chalks (heading 96.09).

**By the substitution of Subheading Note 5 in Chapter 27 of Section V to Part 1 of Schedule No. 1 with the following:**

5. For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

**By the insertion of Note(s) 4 after Note 3(c) in Section VI to Part 1 of Schedule No. 1 with the following:**

4. Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 38.27, then it is classifiable in a heading that references the product by name or function and not under heading 38.27.

**By the substitution of Note 1(g) in Chapter 29 of Section VI to Part 1 of Schedule No. 1 with the following:**

- (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 or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

**By the substitution of Note 4 in Chapter 29 of Section VI to Part 1 of Schedule No. 1 with the following:**

4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.
- Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 29.29.
- For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen function", the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in headings 29.05 to 29.20.

**By the substitution of Note(s) 1(b), 1(g) and 1(h) and the insertion of Note(s) 1(ij) after Note 1(h) in Chapter 30 of Section VI to Part 1 of Schedule No. 1 with the following:**

1. This Chapter does not cover 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);
  - (b) products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 24.04);
  - (c) plasters specially calcined or finely ground for use in dentistry (heading 25.20);
  - (d) aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
  - (e) preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
  - (f) soap or other products of heading 34.01 containing added medicaments;
  - (g) preparations with a basis of plaster for use in dentistry (heading 34.07);
  - (h) blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02); or
  - (ij) diagnostic reagents of heading 38.22.

**By the substitution of Note 4(e) in Chapter 30 of Section VI to Part 1 of Schedule No. 1 with the following:**

- (e) placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments.

**By the substitution of Note 1(a) in Chapter 34 of Section VI to Part 1 of Schedule No. 1 with the following:**

- (a) edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 15.17);

**By the substitution of Note 2 in Chapter 37 of Section VI to Part 1 of Schedule No. 1 with the following:**

2. In this Chapter the word " photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive, including thermosensitive, surfaces.

**By the insertion of new Note(s) 1(c) after Note(s) 1(b) and the re-lettering of current Note(s) 1(c) to 1(e) as Note(s) 1(d) and 1(f) in Chapter 38 of Section VI to Part 1 of Schedule No. 1 with the following:**

1. This Chapter does not cover the following:
  - (a) Separate chemically defined elements or compounds with the exception of the following:
    - (1) artificial graphite (heading 38.01);
    - (2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
    - (3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
    - (4) certified reference materials specified in Note 2 below;
    - (5) products specified in Note 3(a) or 3(c) below;
  - (b) mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
  - (c) products of heading 24.04;
  - (d) slag, 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);
  - (e) medicaments (heading 30.03 or 30.04); or
  - (f) spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

**By the substitution of Note 4(a) in Chapter 38 of Section VI to Part 1 of Schedule No. 1 with the following:**

- (a) Individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of the Schedule;

**By the substitution of Note 7 in Chapter 38 of Section VI to Part 1 of Schedule No. 1 with the following:**

7. For the purposes of heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

**By the substitution of Subheading Note 1 in Chapter 38 of Section VI to Part 1 of Schedule No. 1 with the following:**

1. Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances: alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).

**By the substitution of Subheading Note 3 in Chapter 38 of Section VI to Part 1 of Schedule No. 1 with the following:**

3. Subheadings 3824.81 to 3824.89 cover only mixtures and preparations containing one or more of the following substances: oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN); 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.
- Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48 % by mass, with the following molecular formula:  $C_xH_{(2x-y+2)}Cl_y$ , where  $x=10-13$  and  $y=1-13$ .

**By the substitution of Note 2 in Section VII to Part 1 of Schedule No. 1 with the following:**

2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

**By the substitution of Note 2(x) in Chapter 39 of Section VII to Part 1 of Schedule No. 1 with the following:**

- (x) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings);

**By the substitution of Note 2(k) in Chapter 42 of Section VIII to Part 1 of Schedule No. 1 with the following:**

- (k) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);

**By the substitution of Note 1(o) in Chapter 44 of Section IX to Part 1 of Schedule No. 1 with the following:**

- (o) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);

**By the substitution of the title Subheading Note for Subheading Notes and the insertion of new Subheading Note(s) 2, 3 and 4 after Subheading Note(s) 1 in Chapter 44 of Section IX to Part 1 of Schedule No. 1 with the following:**

**SUBHEADING NOTES:**

1. For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.
2. For the purposes of subheading 4401.32, the expression "wood briquettes" means by products such as cutter shavings, saw dust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3 % by mass. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.
3. For the purposes of subheading 4407.13, "S-P-F" refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.
4. For the purposes of subheading 4407.14, "Hem-fir" refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

**By the substitution of Note 2(e) in Chapter 46 of Section IX to Part 1 of Schedule No. 1 with the following:**

- (e) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings).

**By the substitution of Note 2(q) in Chapter 48 of Section X to Part 1 of Schedule No. 1 with the following:**

- (q) articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).

**By the substitution of Note 4 in Chapter 48 of Section X to Part 1 of Schedule No. 1 with the following:**

4. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 per cent by mass of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometers (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>, and applies only to paper:
- (a) in strips or rolls of a width exceeding 28 cm; or
  - (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.



**By the substitution of Note 5 in Chapter 48 of Section X to Part 1 of Schedule No. 1 with 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:
- (A) For paper or paperboard of a mass of not more than 150 g/m<sup>2</sup>:
- (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/m<sup>2</sup>, 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/m<sup>2</sup>, 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 m<sup>2</sup>/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 m<sup>2</sup>/g.
- (B) For paper or paperboard of a mass of more than 150 g/m<sup>2</sup>:
- (a) coloured throughout the mass; or
  - (b) having a brightness of 60 per cent or more, and
    - 1. a caliper of 225 micrometers (microns) or less, or
    - 2. a caliper of more than 225 micrometers (microns) but not more than 508 micrometers (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 micrometers (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 of Note 12 in Chapter 48 of Section X to Part 1 of Schedule No. 1 with the following:**

12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

**By the substitution of Note 1(s) in Section XI to Part 1 of Schedule No. 1 with the following:**

- (s) articles of Chapter 94 (for example, furniture, bedding, luminaires and lighting fittings);

**By the substitution of Note 1(u) in Section XI to Part 1 of Schedule No. 1 with the following:**

- (u) articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners); or

**By the insertion of new Note(s) 15 after Note(s) 14 in Section XI to Part 1 of Schedule No. 1 with the following:**

15. Subject to Note 1 to Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this Section.

**By the substitution of Note 1(f) in Chapter 56 of Section XI to Part 1 of Schedule No. 1 with the following:**

- (f) sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of heading 96.19.

**By the insertion of new Note(s) 3 after Note(s) 2(b), the renumbering of current Note(s) 3 to 7 as Note(s) 4 to 8 and the substitution of renumbered Note 8 (a) (iii) in Chapter 59 of Section XI to Part 1 of Schedule No. 1 with the following:**

3. For the purposes of heading 59.03, "textile fabrics laminated with plastics" means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.
4. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).
- This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
5. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:
- (a) textile fabrics impregnated, coated, covered or laminated with rubber,
    - (i) of a mass of not more than 1 500 g/m<sup>2</sup>; or
    - (ii) of a mass of more than 1 500 g/m<sup>2</sup> and containing more than 50 per cent by mass of textile material;
  - (b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
  - (c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their mass per square metre.
- This heading does not, however, apply to plates, sheets or strips of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.
6. Heading 59.07 does not apply to the following:
- (a) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
  - (b) fabrics painted with designs (excluding painted canvas being theatrical scenery, studio back-cloths or the like);
  - (c) fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
  - (d) fabrics finished with normal dressings having a basis of amylaceous or similar substances;
  - (e) wood veneered on a backing of textile fabrics (heading 44.08);
  - (f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
  - (g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
  - (h) metal foil on a backing of textile fabrics (generally Section XIV or XV).
7. Heading 59.10 does not apply to the following:
- (a) transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
  - (b) transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
8. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:
- (a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (excluding those having the character of the products of heading 59.08 to 59.10), the following only:
    - (i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

- (ii) bolting cloth;
- (iii) filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
- (iv) flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
- (v) textile fabrics reinforced with metal, of a kind used for technical purposes;
- (vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) textile articles (excluding those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

**By the substitution of Note 4 in Chapter 61 of Section XI to Part 1 of Schedule No. 1 with the following:**

4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
- "Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.

**By the insertion of new Note(s) 4 after Note(s) 3(b) and the renumbering of current Note(s) 4 to 9 as Note(s) 5 to 10 in in Chapter 62 of Section XI to Part 1 of Schedule No. 1 with the following:**

4. Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.
- "Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.
5. For the purposes of heading 62.09:
- (a) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
  - (b) articles which are, prima facie, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
6. Garments which are, prima facie, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
7. For the purposes of heading 62.11 "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
  - (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
    - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
    - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
8. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as mens' 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.

10. Articles of this Chapter may be made of metal thread.

**By the substitution of Note 1(k) in Chapter 68 of Section XIII to Part 1 of Schedule No. 1 with the following:**

(k) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);

**By the substitution of Note(s) 1 in Chapter 69 of Section XIII to Part 1 of Schedule No. 1 with the following:**

1. This Chapter applies only to ceramic products which have been fired after shaping:
- (a) headings 69.04 to 69.14 apply only to such products (excluding those classifiable in headings 69.01 to 69.03);
  - (b) articles heated to temperatures less than 800<sup>0</sup> C for the purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and
  - (c) ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, *inter alia*, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractors clays or phosphates.

**By the substitution of Note 2(ii) in Chapter 69 of Section XIII to Part 1 of Schedule No. 1 with the following:**

(ii) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);

**By the insertion of new Note(s) 1(d) and 1(e), re-lettering of current Note(s) 1(d) to 1(g) as 1(f) to 1(ii) and the substitution of re-lettered Note 1(g) in Chapter 70 of Section XIII to Part 1 of Schedule No. 1**

**with the following:**

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|------|---|
| 1.   | This Chapter does not cover the following:  |
| (a)  | goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);  |
| (b)  | articles of Chapter 71 (for example, imitation jewellery);  |
| (c)  | optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;   |
| (d)  | front windcreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;  |
| (e)  | front windcreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapter 86 to 88; |
| (f)  | optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;                                   |
| (g)  | luminaires and lighting fittings, illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, or parts thereof of heading 94.05;                            |
| (h)  | toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or              |
| (ij) | buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.   |

**By the substitution of Note(s) 1(k) in Section XV to Part 1 of Schedule No. 1 with the following:**

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|-----|--|
| (k) | articles of Chapter 94 (for example, furniture, mattress support, luminaires and lighting fittings, illuminated signs, prefabricated buildings); |
|-----|--|

**By the substitution of Note(s) 2(a) in Section XV to Part 1 of Schedule No. 1 with the following:**

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|-----|--|
| (a) | articles of headings 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals, other than articles specially designed for use exclusively in implants in medical, surgical, dental, or veterinary sciences (heading 90.21); |
|-----|--|

**By the substitution of Note(s) 8 (a) in Section XV to Part 1 of Schedule No. 1 with the following:**

8. In this Section, the following expressions have the meaning hereby assigned to them:
- (a) **WASTE AND SCRAP:**
    - (i) All metal waste and scrap;
    - (ii) Metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
  - (b) **POWDERS:**

Products of which 90 per cent or more by mass passes through a sieve having a mesh aperture of 1 mm.

**By the insertion of new Note(s) 9 after Note 8 (b) in Section XV to Part 1 of Schedule No. 1 with the following:**

9. For the purposes of Chapter 74 to 76 and 78 to 81, the following expression have the meanings hereby assigned to them:
- (a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers 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 of other headings.

Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03. This provision applies *mutatis mutandis* to the products of Chapter 81.
  - (b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, 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 of other headings.
  - (c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.
  - (d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

    - of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;
    - of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings for plates, sheets, strip, and foil apply, *inter alia*, to plates, sheets, strip, and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.
  - (e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings

**By the deletion of Note(s) 1(d) to 1(h) in Chapter 74 of Section XV to Part 1 of Schedule No. 1 with the following:**

(d) **BARS AND RODS:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers 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 of 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, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

(e) **PROFILES:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, 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 of other headings.

(f) **WIRE:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(g) **PLATES, SHEETS, STRIP AND FOIL:**

Flat-surfaced products (excluding the unwrought products of heading 74.03), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape (excluding rectangular or square), of any size, provided they do not assume the character of articles or products of other headings.

Headings 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided they do not thereby assume the character of articles or products of other headings.

(h) **TUBES AND PIPES:**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**By the deletion of Note(s) 1 in Chapter 75 of Section XV to Part 1 of Schedule No. 1 with the following:**

**NOTE:**

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **BARS AND RODS:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified-rectangular") cross-section exceeds one-tenth of the width. The expression also covers 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 of other headings.

(b) **PROFILES:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided they have not thereby assumed the character of articles or products of other headings.

(c) **WIRE:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **PLATES, SHEETS, STRIP AND FOIL:**

Flat-surfaced products (excluding the unwrought products of heading 75.02), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;
- of a shape (excluding rectangular or square), of any size, provided that they do not assume the character of articles or products of other headings.

Heading 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided they do not thereby assume the character of articles or products of other headings.

(e) **TUBES AND PIPES:**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**By the substitution of Subheading Note 2 in Chapter 75 of Section XV to Part 1 of Schedule No. 1 with the following:**

2. Notwithstanding the provisions of Chapter Note 9(c) to Section XV, for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

**By the deletion of Note(s) 1 in Chapter 76 of Section XV to Part 1 of Schedule No. 1 by the following:**

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **BARS AND RODS:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified-rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified-rectangular") cross-section exceeds one-tenth of the width. The expression also covers 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 of other headings.

(b) **PROFILES:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, 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 of other headings.

(c) **WIRE:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width

(d) **PLATES, SHEETS, STRIP AND FOIL:**

Flat-surfaced products (excluding the unwrought products of heading 76.01), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape (excluding rectangular or square), of any size, provided that they do not assume the character of articles or products of other headings.



Headings 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) TUBES AND PIPES:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**By the substitution of Subheading Note 2 in Chapter 76 of Section XV to Part 1 of Schedule No. 1 with the following:**

2. Notwithstanding the provisions of Chapter Note 9 (c) to Section XV, for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

**By the deletion of Note(s) 1 in Chapter 78 of Section XV to Part 1 of Schedule No. 1 with the following:**

1. In this Chapter the following expressions have the meanings hereby assigned to them:
- (a) BARS AND RODS:  
Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified-rectangular") cross-section exceeds one-tenth of the width. The expression also covers 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 they have not thereby assumed the character of articles or products of other headings.
- (b) PROFILES:  
Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, 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 of other headings
- (c) WIRE:  
Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.
- (d) PLATES, SHEETS, STRIP AND FOIL:  
Flat-surfaced products (excluding the unwrought products of heading 78.01), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:
- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
  - of a shape (excluding rectangular or square), of any size, provided they do not assume the character of articles or products of other headings.
- Heading 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided they do not thereby assume the character of articles or products of other headings.
- (c) TUBES AND PIPES:  
Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**By the deletion of Note(s) 1 in Chapter 79 of Section XV to Part 1 of Schedule No. 1 with the following:**

**NOTE:**

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **BARS AND RODS:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified-rectangular") cross-section exceeds one-tenth of the width. The expression also covers 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 of other headings.

(b) **PROFILES:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, 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 of other headings.

(c) **WIRE:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **PLATES, SHEETS, STRIP AND FOIL:**

Flat-surfaced products (excluding the unwrought products of heading 79.01), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape (excluding rectangular or square), of any size, provided that they do not assume the character of articles or products of other headings.

Heading 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided they do not thereby assume the character of articles or products of other headings.

(e) **TUBES AND PIPES:**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**By the deletion of Note(s) 1 in Chapter 80 of Section XV to Part 1 of Schedule No. 1 with the following:**

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **BARS AND RODS:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified-rectangular") cross-section exceeds one-tenth of the width. The expression also covers 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 they have not thereby assumed the character of articles or products of other headings.

(b) **PROFILES:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, 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 of other headings.
- (c) WIRE:  
Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.
- (d) PLATES, SHEETS, STRIP AND FOIL:  
Flat-surfaced products (excluding the unwrought products of heading 80.01), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:  
- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,  
- of a shape (excluding rectangular or square), of any size, provided they do not assume the character of articles or products of other headings.
- (e) TUBES AND PIPES:  
Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**By the deletion of Note 1 in Chapter 81 of Section XV to Part 1 of Schedule No. 1 with the following:**

1. Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" applies, *mutatis mutandis*, to this Chapter.

**By the substitution of Note(s) 2(b) in Section XVI to Part 1 of Schedule No. 1 with the following:**

- (b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17, and parts which are suitable for use solely or principally with goods of heading 85.24 are to be classified in heading 85.29;

**By the insertion of a new Note(s) 6 after Note(s) 5 in Section XVI to Part 1 of Schedule No. 1 with the following:**

- 6.(A) Throughout the Nomenclature, the expression "electrical and electronic waste and scrap" means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that:
- (i) have been rendered unusable for the original purpose by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for original purposes; and
- (ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.
- (B) Mixed consignments of "electrical and electronic waste and scrap" and other waste and scrap are to be classified in heading 85.49.
- (C) This Section does not cover municipal waste, as defined in Note 4 to Chapter 38.

**By the substitution of Note(s) 2 in Chapter 84 of Section XVI to Part 1 of Schedule No.1 with the following:**

2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.
- (A) Heading 84.19 does not, however, cover:
- (i) germination plant, incubators or brooders (heading 84.36);
- (ii) grain dampening machines (heading 84.37);
- (iii) diffusing apparatus for sugar juice extraction (heading 84.38);

- (iv) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (v) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
- (B) Heading 84.22 does not cover:
  - (i) sewing machines for closing bags or similar containers (heading 84.52); or
  - (ii) office machinery of heading 84.72.
- (C) Heading 84.24 does not cover:
  - (i) ink-jet printing machines (heading 84.43); or
  - (ii) water-jet cutting machines (heading 84.56).

**By the insertion of a new Note 5 after Note(s) 4(c) in Chapter 84 of Section XVI to Part 1 of Schedule No. 1 with the following:**

5. For the purposes of heading 84.62, a "slitting line" for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and as recoiler. A "cut-to-length line" for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.

**By the renumbering of the current Note(s) 5 to 8 as Note(s) 6 to 9 and substitution of renumbered 6(D) in Chapter 84 of Section XVI to Part 1 of Schedule No. 1 with the following:**

- 6.(A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:
- (i) storing the processing program or programs and at least the data immediately necessary for the execution of the program;
  - (ii) being freely programmed in accordance with the requirements of the user;
  - (iii) performing arithmetical computations specified by the user; and
  - (iv) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:
- (i) it is of a kind solely or principally used in an automatic data processing system;
  - (ii) it is connectable to the central processing unit either directly or through one or more other units; and
  - (iii) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- Separately presented units of an automatic data processing machine are to be classified in heading 84.71.
- However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C)(ii) and C(iii) above, are in all cases to be classified as units of heading 84.71.
- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 6(C) above:
- (i) printers, copying machines, facsimile machines, whether or not combined;
  - (ii) apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
  - (iii) loudspeakers and microphones;
  - (iv) television cameras, digital cameras and video camera recorders;
  - (v) monitors and projectors, not incorporating television reception apparatus.
- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
7. Heading 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 per cent or by more than 0,05 mm, whichever is less. Other steel balls are to be classified in heading 73.26.
8. 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.

9. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

**By the insertion of a new Note 10 after the renumbered Note 9 in Chapter 84 of Section XVI in Part 1 of Schedule No. 1 with the following:**

10. For the purposes of heading 84.85, the expression "additive manufacturing" (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).  
Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 85.85 are to be classified in that heading and in no other heading of the Nomenclature

**By the renumbering of current Note(s) 9 as Note 11 and the substitution of renumbered Note 11 in Chapter 84 of Section XVI in Part 1 of Schedule No. 1 with the following:**

11. (A) Notes 12 (a) and 12 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light emitting diodes (LED).  
(B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.  
(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:  
(i) The manufacture or repair of masks and reticle;  
(ii) assembling semiconductor device or electronic integrated circuits;  
(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.  
(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Schedule.

**By the substitution of Subheading Note 2 in Chapter 84 of Section XVI to Part 1 of Schedule No. 1 with the following:**

2. For the purposes of subheading 8471.49, the term "system" means automatic data processing machines whose units satisfy the conditions laid down in Note 6(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

**By the insertion of new Note(s) 5 after Note 4(b) in Chapter 85 of Section XVI in Part 1 of Schedule No. 1 with the following:**

5. For the purposes of heading 85.17, the term "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.

**By the renumbering of current Note(s) 5 as Note(s) 6 in Chapter 85 of Section XVI in Part 1 of Schedule No. 1 with the following:**

6. For the purposes of heading 85.23:  
(a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E2PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;  
(b) the term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

**By the insertion of a new Note 7 after the renumbered Note 6 in Chapter 85 of Section XVI in Part 1 of Schedule No. 1 with the following:**

7. For the purposes of heading 85.24, "flat-panel display modules" refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules which are equipped with components for converting video signals (e.g. a scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, heading 85.24 shall take precedence over any other heading in the Nomenclature.

**By the renumbering of Note(s) 6 to 8 as 8 to 10 in Chapter 85 of Section XVI in Part 1 of Schedule No. 1 with the following:**

8. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, except elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements). The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. 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 85.42.
9. For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
10. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

**By the insertion of new Note(s) 11 in Chapter 85 of Section XVI in Part 1 of Schedule No. 1 with the following:**

11. For the purposes of heading 85.39, the expression "light-emitting diodes (LED) light sources" covers:
  - (a) "Light-emitting diode (LED) modules" which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.
  - (b) "Light-emitting diode (LED) lamps" which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

**By the renumbering of current Note(s) 9 as Note(s) 12 and the substitution of renumbered Note 12 in Chapter 85 of Section XVI in Part 1 of Schedule No. 1 with the following:**

- 12 For the purposes of headings 85.41 and 85.42:
  - (a) (i) "Semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers. Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.

"Semiconductor-based transducers" are, for the purposes of this definition, semiconductor-based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor-based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

All the elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function.

The following expressions mean:

    - (1) "Semiconductor-based" means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.
    - (2) "Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
    - (3) "Semiconductor-based sensor" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of the semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties of displacement of a mechanical structure.
    - (4) "Semiconductor-based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement
    - (5) "Semiconductor-based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of the semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

- (6) "Semiconductor-based oscillator" is a type of a semiconductor device, which consists of microelectronic or mechanical structure that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.
- (ii) "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply of power control;
- (b) "Electronic integrated circuits" are:
- (i) monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
  - (ii) hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
  - (iii) multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.
  - (iv) multi-component integrated circuits (MCOs): a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps or pads.

For the purpose of this definition:

1. "Components" may be discrete, manufactured independently then assembled on the rest of the MCO, or integrated into other components.
2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
3.
  - (a) "Silicon based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical phenomena" relates to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
  - (b) "Silicon based actuators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movements.
  - (c) "Silicon based resonators" are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
  - (d) "Silicon based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in this Schedule, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

**By the deletion of current Note(s) 10 in Chapter 85 of Section XVI in Part 1 of Schedule No. 1 with the following:**

10. For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, not capable of being recharged.

**By the substitution of the title Subheading Note to Subheading Notes and the insertion of new Note(s) 1 to 3 and 5 and renumbering of current Note(s) 1 as Note(s) 4 in Chapter 85 of Section XVI in Part 1 of Schedule No. 1 with the following:**

**SUBHEADING NOTES:**

1. Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics:
  - writing speed exceeding 0.5 mm per microsecond;
  - time resolution 50 nanoseconds or less;
  - frame rate exceeding 225,000 frames per second.
2. In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least  $50 \times 10^3$  Gy(silicon) ( $5 \times 10^5$  RAD (Silicon)), without operational degradation.

3. Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).
4. Subheading 8527.12 covers only cassette-players with built-in amplifiers, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
5. For the purposes of subheadings 8549.11 to 8549.19, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

**By the substitution of Note 2(k) in Section XVII to Part 1 of Schedule No. 1 with the following:**

- (k) luminaires and lighting fittings and parts thereof of heading 94.05; or

**By the insertion of the title Subheading Note and new Subheading Note(s) in Chapter 87 of Section XVII in Part 1 of Schedule No. 1 with the following:**

**SUBHEADING NOTE:**

1. Subheading 8708.22 covers:
  - (a) front windscreens (windshields), rear windows and other windows, frames; and
  - (b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

**By the insertion of the title Notes and new Note(s) in Chapter 88 of Section XVII in Part 1 of Schedule No. 1 with the following:**

**NOTES:**

1. For the purposes of this Chapter, the expression "unmanned aircraft" means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during the flight.  
The expression "unmanned aircraft", however, does not cover flying toys, designed solely for amusement purposes (heading 95.03).

**By the substitution of the title Subheading Note to Subheading Notes and the insertion of a new Note 2 in Chapter 88 of section XVII in Part 1 of Schedule No.1 with the following:**

**SUBHEADING NOTES:**

1. For the purpose of subheadings 8802.11 to 8802.40, the expression "unladen mass" means the mass of the machine in normal flying order, excluding the mass of the crew and of fuel and equipment other than permanently fitted items of equipment.
2. For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

**By the substitution of Note(s) 1(f) in Chapter 90 of Section XVIII in Part 1 of Schedule No. 1 with the following:**

- (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); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21.

**By the substitution of the Heading in Chapter 94 of Section XX to Part 1 of Schedule No. 1 with the following:**

**FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LUMINAIRES AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS**

**By the substitution of Note 1(f) in Chapter 94 of Section XX to Part 1 of Schedule No. 1 with the following:**

- (f) lamps or light sources and parts thereof of Chapter 85;



**By the substitution of Note 1(l) in Chapter 94 of Section XX to Part 1 of Schedule No. 1 with the following:**

- (l) toy furniture or toy luminaires and lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (excluding lighting strings) such as Chinese lanterns (heading 95.05); or

**By the substitution of Note(s) 4 in Chapter 94 of Section XX to Part 1 of Schedule No. 1 with the following:**

4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.
- Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

**By the insertion of new Note(s) 1(p) after Note(s) 1(o) and re-lettering of current Note(s) 1(p) to 1(w) as Note(s) 1(q) to 1(x) in Chapter 95 of Section XX to Part 1 of Schedule No. 1 with the following:**

- (p) unmanned aircraft (heading 88.06);
- (q) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (r) spectacles, goggles and the like, for sports and outdoor games (heading 90.04);
- (s) decoy calls and whistles (heading 92.08);
- (t) arms or other articles of Chapter 93;
- (u) electric garlands of all kinds (heading 94.05);
- (v) monopods, bipods, tripods and similar articles (heading 96.20);
- (w) racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
- (x) tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

**By the insertion of new Note(s) 6 after Note(s) 5 in Chapter 95 of Section XX to Part 1 of Schedule No. 1 with the following**

6. For the purposes of heading 95.08:
- (a) the expression "amusement park rides" means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;
  - (b) the expression "water park amusements" means a device or combination of devices or equipment that are characterized by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and
  - (c) the expression "fairground amusements" means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.
- This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

**By the substitution of Note 1(k) in Chapter 96 of Section XX to Part 1 of Schedule No. 1 with the following:**

- (k) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);

**By the insertion of Note(s) 2 after Note(s) 1(c) and the renumbering of current Note(s) 2 to 5 as Note(s) 3 to 6 in Chapter 97 of Section XXI to Part 1 of Schedule No. 1 with the following:**

2. Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
3. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or 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.
4. Heading 97.03 does not apply to mass-produced reproduction or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
5.
  - (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of this Schedule.
  - (B) (A) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
6. 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.







